

Charity Registration No. 1081903

Company Registration No. 4037793 (England and Wales)

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

THURSDAY



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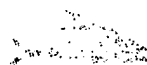
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**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Dr C Amobi Mrs D Perlin P J Bard BCom MBA MSc Dr B Roberts MBChB FRCPsych Dr C R S Anderson MRCP FRCPsych Dr J Sternberg MA(Oxon) DPsych Psych MACP SMBAP Mr F M Hare Mr E Santry
<b>Chief Executive</b>	Dr M D Sauma
<b>Secretary</b>	Dr M D Sauma
<b>Charity number</b>	1081903
<b>Company number</b>	4037793
<b>Registered office</b>	51 Winchester Avenue London NW6 7TT
<b>Auditor</b>	H W Fisher & Company Acre House 11-15 William Road London NW1 3ER United Kingdom

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**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**CONTENTS**

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	<b>Page</b>
Trustees' report	1 - 8
Statement of trustees' responsibilities	9
Independent auditor's report	10 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the accounts	15 - 23

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# **BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH**

The Trustees present their report and financial statements for the year ended 31 March 2018, which also contains the directors' report as required by company law.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charitable company's Memorandum and Articles of Association, the Companies Act 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS102").

### **OBJECTIVES AND ACTIVITIES**

The main objectives of the charity as set out in the charity's Memorandum and Articles of Association are to provide assessment, treatment and interventions, and information to young people in the areas of Health (mainly Mental Health) and other areas relevant to young people, and to research into adolescence and the causes of adolescent breakdown.

The principal activities of the charity continue to be the provision of services to young people in the area of Mental Health and development of a clinical audit, an outcome study on adolescent psychotherapy and research into adolescent breakdown.

The Brent Adolescent Centre provides Adolescent Exploratory Therapy (AET) and Psychotherapy services to help young people who experience a range of emotional and mental health difficulties. These include:

- Depression
- Anxiety
- Family problems
- Sleep disturbance
- Suicidal ideas
- Self-harm
- Relationship problems
- School problems
- Exam difficulties
- Alcohol misuse
- Eating disorders
- Developmental issues
- Sexuality and domestic violence.

## **BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH**

The aim is to help young people make positive changes and improve their wellbeing. This can lead to:

- Improved relationships
- Reduced social exclusion
- Reduced risk of breakdown in adulthood
- Better educational attainment and entering training or employment.

The Centre's activities are provided through eight projects, Individual Adolescent Exploratory Therapy (AET), Individual Psychotherapy, Parent Support and Family Therapy, Practical Support, project working with Young Offenders, Schools, Sport and Thought and Research. AET, Psychotherapy, Parent Support and Family Therapy, Practical Support and Research activities are undertaken at our Centre, Laufer House and the other projects take place in outreach locations. The Youth Offending project is based at the Brent Civic Centre working with the Youth Offending Service, the Schools project is based in one primary and six secondary schools, and the Sport and Thought project is run in two secondary schools and at the Brent Youth Offending Service.

The Brent Adolescent Centre reviews its activities each year against its activities and outcomes from the previous 12 months. The Trustees have paid due regard to the Charity Commission's guidance on public benefit when reviewing its aims and objectives and deciding the activities the charity undertakes.

### **ACHIEVEMENTS AND PERFORMANCE**

Brent Adolescent Centre is delighted that it helped 704 (2016/17: 634) young people and families during the period, offering 5,154 (2016/17: 5,099) appointments. The Centre helped 191 (2016/17: 185) young people and families at Laufer House (in-house services) offering 2,303 (2016/17: 2,364) appointments, 366 (2016/17: 280) through our Schools and Outreach Service offering 2,468 (2016/17: 2,258) appointments and 147 (2016/17: 169) at the Brent Youth Offending Service offering 383 (2016/17: 477) appointments. The Centre provided 1,018 (2016/17: 1,006) individual appointments to 214 (2016/17: 169) professionals in Schools, at the Youth Offending Service and through the Irish Mental Health Support Project. The Centre also provided 13 (2016/17: 17) group appointments to professionals in Schools and at the Youth Offending Service.

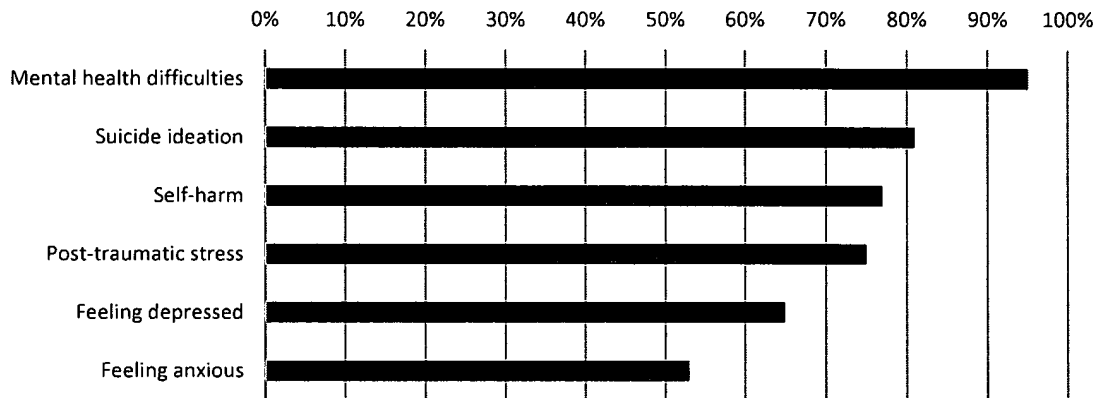
The outcomes from the different services have shown improvements in young people's mental health after using these services. The graphs below show some examples of these improvements from the number of young people that showed concerns within these areas.

**BRENT ADOLESCENT CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH**

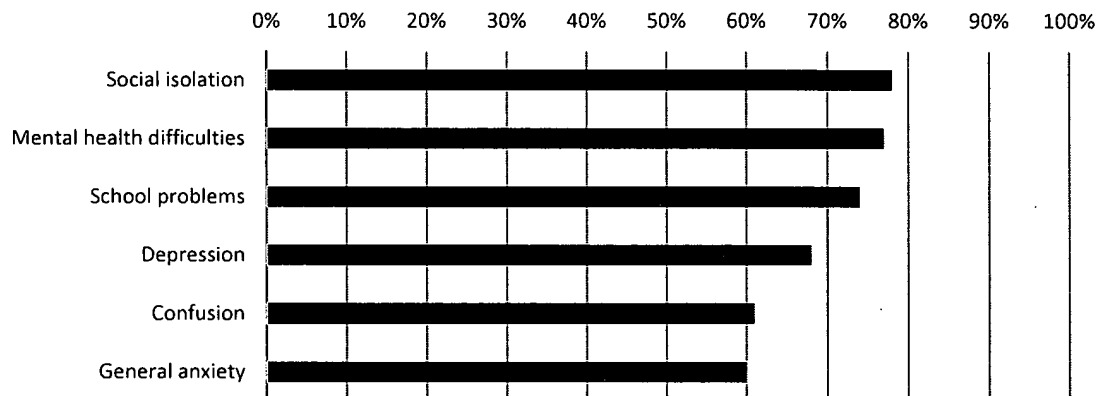
**Adolescent Exploratory Therapy (AET)**

**Percentage of Improvement**



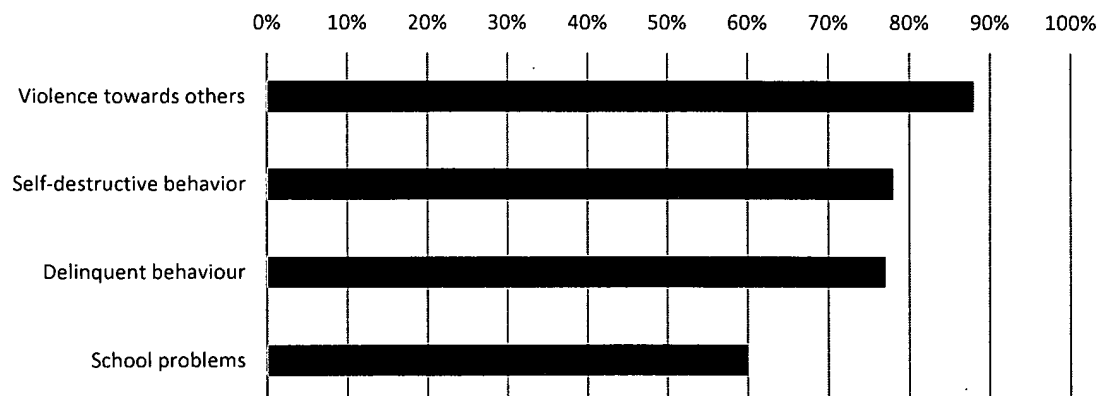
**Schools**

**Percentage of Improvement**



**Youth Offending Service**

**Percentage of Improvement**



## **BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH**

During this period, our research into therapeutic group-work for young offenders developed further. Professor Michael Rustin (University of East London/Tavistock Clinic) continued to provide valuable consultancy to the project.

The Irish Mental Health Support Project has been maintained with the support of the Irish Government's Emigrant Support Programme and the Irish Youth Foundation.

Practical support and engagement sessions help young people with emotional and mental health difficulties to access the services they need but may find difficult to deal with. The service supports them alongside their therapy for as long as necessary. It provides young people with help to overcome practical issues such as entering education or finding housing, so that they are better able to address their mental health difficulties. The Brent Adolescent Centre offers practical support sessions to all patients seen at the Centre that may need it

The Brent Adolescent Centre has continued to develop its outreach therapeutic work in one primary school, six secondary schools and the Brent Youth Offending Service.

During the period, the Brent Adolescent Centre continued to run and develop the 'Sport and Thought' project, which combines mental health counselling with football activity, in two schools. The young people involved usually present behavioral problems and are at risk of exclusion.

The young people who used our services during 2017/18 were aged between 7 and 23, and their ethnicities reflect the diversity of the London Borough of Brent and the other boroughs in which we work.

The Brent Adolescent Centre also held a two-day conference to celebrate its 50<sup>th</sup> Anniversary on 'Adolescence Psychoanalysis Today: Experience and Innovation'.

### **FINANCIAL REVIEW**

At the end of the year, 2017/18, the Brent Adolescent Centre showed a positive financial position with incoming resources amounting to £1,959,440 (2017: £681,431). The total resources expended were £723,677 (2017: £685,986) with the net movement in funds £1,235,763 (2017: (£4,555)).

Towards the end of the financial period covered by this report, the Brent Centre received an unexpected substantial private donation. For many years, there have been concerns about the longer term sustainability of the Centre, highly reliant as it is on fundraising to conduct its important work. Due to the timing of the arrival of the donation, it has been included in these accounts. Work has been undertaken to agree how best to use this generous gift for the future of the Centre. The Centre's free reserves have been increased to help provide a counter to short term shocks in income. In addition, other designated reserves have been established to provide resources for a number of initiatives related to our ongoing strategic planning exercise. During the coming year, the Centre will determine its plans with regard to longer term development and sustainability.

# BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH

### **Outline Designated Funds allocation**

£150k – Strategic Plan implementation

£150k – Research on adolescent breakdown

£150k – Education and training development

We remain highly dependent on the generosity of our donors for our daily activities. Demand for our expertise and services to vulnerable young people has never been greater

The Brent Adolescent Centre receives income from various sources of income, mainly through its contracts with the Brent CCG and local Schools. As Brent CCG has faced constraints on expenditure, the Brent Adolescent Centre has had to seek more funding from Grant Making Trusts. The main sources of income for the Brent Adolescent Centre have been through Brent CCG, Schools and Grant Making Trusts to provide the services to young people to date, and we expect this to remain the case, whilst we finalise and begin to implement our strategic plan.

### **RESERVES POLICY**

Brent Adolescent Centre's policy is to set aside enough funds, equivalent to between six to nine month's expenditure to give the charity a reliable safety net against financial fluctuations.

Each year the Executive Committee of Trustees reviews the appropriate level of reserves by assessing the risks facing the Brent Adolescent Centre and the potential financial impact of these. The policy requires the Trustees to ensure that the reserves are adequate to:

- allow time for fundamental restructuring in the event of a major downturn and consequential future funding uncertainties;
- enable the charity to continue the ongoing programme of work, much of which is long-term in nature, in spite of unexpected variations in income.

As at the end of the year, of the total reserves, the amount of free reserves held by the Brent Adolescent Centre was £886,297 which is approx. 13 months of the charity's expenditure. The Trustees review the activities and expenditure of the charity and consider which services and expenditure could be reduced, if needed.

The charity is wholly dependent on regular and consistent funding in order to carry out its work with Young People. Whilst our fundraising activity results in a spread of income from a broad range of sources, some of which is longer term, the impact of sudden and major loss in income would impose a significant risk on our ability to maintain our activities. However, our reserves policy provides for a period of stability. In addition, the Centre owns the freehold interest in its building in Brondesbury Park, providing further security in extremis. Further risks which have been identified include allegations of impropriety of our personnel and more usual risks associated with natural catastrophes, such as fire, flood, communications failure, data breach, etc. (most of which are covered by our insurance, in any case). Risks are reviewed regularly.



# BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH

Brent Adolescent Centre aims to keep the amount invested in reserves such that, most of the income can be spent on the services that it provides to young people, while also ensuring reasonable financial security.

### PLANS FOR FUTURE PERIODS

The Brent Adolescent Centre is looking forward to enhancing its services over the next year, working towards providing greater provision of mental health services for young people through all projects subject to funding. After achieving its Strategic Plan, the Trustees, along with senior management and staff are continuing to develop a new 3-5 year Strategic Plan according to the charity's aims and objectives.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Brent Adolescent Centre is a registered charity (1081903). The charity is set up under its Memorandum and Articles of Association as a company limited by guarantee (registration number 4037793). The company was incorporated on 17 July 2000. Prior to this, the unincorporated charity operated as Centre for Research into Adolescent Breakdown.

The Board of Trustees are the charity's Trustees and the legal directors of the company. They are eligible for reappointment every three-year's at the Annual General Meeting. As the need to recruit new Trustees arises Brent Adolescent Centre analyses the skills and capacity of its current board. Brent Adolescent Centre will then seek to identify potential candidates who will bring relevant knowledge and experience to the board in line with its needs. Candidates are then invited to apply. The current board will discuss the candidates and select new Trustees who must be appointed at a Board meeting. Training needs of Trustees are identified by the Chair of Trustees with the Board.

The Trustees who served during the year were:

Mr P J Bard BCom MBA MSc	(Chair)
Dr B L Roberts MBChB FRCPsych	
Dr C R S Anderson MRCP FRCPsych	
Mrs D R Perlin	
Dr J L Sternberg MA (Oxon) DPsych Psych MACP MBpf	
Dr C A E Amobi BA (Hons), MBBS, DRCOG, DPD, FRCGP	
Mr E Santry	
Mr F M Hare (Earl of Listowel) PhD	

### Key management personnel

Secretary and Chief Executive: Dr M J A de Sauma MD, F. Inst. Psychoanal.

## BRENT ADOLESCENT CENTRE (A COMPANY LIMITED BY GUARANTEE)

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH

The Board of Trustees meets at least five times a year. The Board set and review strategy and monitor operational matters. The Management and Finance Committee is a sub-committee of the Board of Trustees which includes the Chair, Treasurer and the Chief Executive Officer. They meet to review the annual accounts, matters relating to internal and external audits, investment and reserves' policies and changes in remuneration of staff. They also meet to discuss the general and financial management of the Centre. Other sub-committees are the Appeals and Fundraising Committee that meet to plan events to generate income for the charity and the Research Committee that plans research projects on adolescent mental health. All recommendations from sub-committees are presented at subsequent Trustees' meetings and a decision is finalised by the board.

The Chief Executive Officer (CEO) and Clinical Director was appointed by the Board of Trustees to manage the running of the organisation. The Executive Assistant deputises for the CEO and Clinical Director in his absence and there is also a senior management team consisting of the Executive Assistant, Administration and Finance Manager and Fundraising Manager, to help with the strategy and management of the organisation. The CEO also has a Personal Assistant to help manage his workload. The CEO and Clinical Director is the manager for all departments; Administration and Finance, Fundraising, Communications, Clinical Services, Research and Outreach Projects.

The CEO and Clinical Director has appointed two project co-ordinators to manage the Schools project, a project co-ordinator to manage the Sport & Thought project and also assigned a lead clinician to lead the Youth Offending Service project. All clinical staff attend clinical meetings and are allocated a small supervision group. The Clinical Administrators are managed by the Clinical Administration Service Manager.

The Trustees are provided with an induction and invited to attend the Clinical and Psychotherapy Meetings. Trustees also meet with managers of different Departments and Services to get a better understanding on how the organisation operates. The CEO and Clinical Director sends Trustees a list of possible training courses.

The CEO and Clinical Director is in charge of setting the pay and remuneration for management personnel. These are presented to the Board of Trustees who discuss the implications on the budget before approving.

#### **Internal control and risk management**

The Board of Trustees is responsible for ensuring that the Brent Adolescent Centre has an appropriate system of financial controls that regulates the efficient and effective operation of the charity. These controls provide for the provision of appropriate accounting records and deliver the financial position of the charity, at any time. These controls ensure compliance with the requirements of the Companies Act 2006. They are also responsible for safeguarding the charitable company's assets and to take reasonable steps to prevent and detect fraud and other irregularities. The Trustees also have to ensure that the charity complies with relevant laws and regulations and approve policies relating to them.

**BRENT ADOLESCENT CENTRE  
(A COMPANY LIMITED BY GUARANTEE)**

**TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH**

Brent Adolescent Centre policies are initially written by the member of staff most involved in that policy area in conjunction with the Administration and Finance Manager. The policy is then reviewed and amended by the CEO before submitting to the Board of Trustees for approval. If a policy is not approved, the Trustees will comment and it will be returned to the CEO and other staff. Decision making is taken at the most appropriate level depending on the risk involved. All decisions are made with the knowledge of the CEO. For decisions that involve a large commitment or level of risk to the organisation, the Board's approval is required.

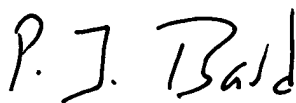
**Disclosure of information to auditors**

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

**Auditors**

In accordance with section 485 of the Companies Act 2006, a resolution proposing that H.W. Fisher & Company be re-appointed as auditors of the company will be put to the Annual General Meeting.

On behalf of the Board of Trustees



P J Bard BCom MBA MSc  
**Trustee**

Dated: 13/12/2018

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2018***

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The Trustees, who are also the directors of Brent Adolescent Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**BRENT ADOLESCENT CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF BRENT ADOLESCENT CENTRE**

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**Opinion**

We have audited the financial statements of Brent Adolescent Centre (the 'Charity') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**BRENT ADOLESCENT CENTRE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF BRENT ADOLESCENT CENTRE**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Julian Challis (Senior Statutory Auditor)  
for and on behalf of H W Fisher & Company**

**Chartered Accountants  
Statutory Auditor**

Acre House  
11-15 William Road  
London  
NW1 3ER  
United Kingdom

13/12/2018

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2018**

		Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2018 £	Total 2017 £
	Notes					
<b><u>Income from:</u></b>						
Donations	3	1,709,516	-	249,525	1,959,041	681,295
Investment income	4	399	-	-	399	136
<b>Total income</b>		<b>1,709,915</b>	<b>-</b>	<b>249,525</b>	<b>1,959,440</b>	<b>681,431</b>
<b><u>Expenditure on:</u></b>						
Raising funds	5	84,072	-	-	84,072	75,510
Clinical services	6	390,080	-	249,525	639,605	610,476
<b>Total expenditure</b>		<b>474,152</b>	<b>-</b>	<b>249,525</b>	<b>723,677</b>	<b>685,986</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>1,235,763</b>	<b>-</b>	<b>-</b>	<b>1,235,763</b>	<b>(4,555)</b>
Gross transfers between funds		(633,410)	633,553	(143)	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>602,353</b>	<b>633,553</b>	<b>(143)</b>	<b>1,235,763</b>	<b>(4,555)</b>
Fund balances at 1 April 2017		283,944	-	59,254	343,198	347,753
<b>Fund balances at 31 March 2018</b>		<b>886,297</b>	<b>633,553</b>	<b>59,111</b>	<b>1,578,961</b>	<b>343,198</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

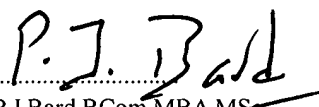
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**

**AS AT 31 MARCH 2018**

	Notes	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	10		183,553		183,856
<b>Current assets</b>					
Debtors	11	274,177		94,871	
Cash at bank and in hand		1,227,218		228,437	
		<u>1,501,395</u>		<u>323,308</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(105,987)</u>		<u>(163,966)</u>	
Net current assets			1,395,408		159,342
<b>Total assets less current liabilities</b>			<u>1,578,961</u>		<u>343,198</u>
<b>Income funds</b>					
Restricted funds	14		59,111		59,254
<u>Unrestricted funds</u>					
Designated funds	15	633,553		-	
General unrestricted funds		<u>886,297</u>		<u>283,944</u>	
			1,519,850		283,944
			<u>1,578,961</u>		<u>343,198</u>

The accounts were approved by the Trustees on 13/12/2018

  
P J Bard BCom MBA MSc  
Trustee

Company Registration No. 4037793



**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**

***FOR THE YEAR ENDED 31 MARCH 2018***

	Notes	2018 £	£	2017 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	18		1,005,333		(41,712)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(6,951)		-	
Interest received		399		136	
<b>Net cash (used in)/generated from investing activities</b>			(6,552)		136
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			998,781		(41,576)
Cash and cash equivalents at beginning of year			228,437		270,013
<b>Cash and cash equivalents at end of year</b>			1,227,218		228,437

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
***FOR THE YEAR ENDED 31 MARCH 2018***

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**1 Accounting policies**

**Company information**

Brent Adolescent Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is 51 Winchester Avenue, London, NW6 7TT.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.4 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grant income is recognised in full in the year in which it is receivable unless there are specific performance related conditions that prevent its recognition and instead the income is deferred.

**1.5 Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Staff costs not directly identified have been allocated on the following basis:

Fundraising costs	Direct cost
Support costs	10% of total cost
Direct charitable activities	90% of total cost

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**1 Accounting policies**

**(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	3% on reducing balance
Equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.7 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

**1.9 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The Trustees do not consider there to be any critical accounting estimates or judgements applied in the preparation of the financial statements.

**3 Donations**

	Unrestricted funds general £	Restricted funds £	Total 2018 £	Total 2017 £
Donations and gifts	1,314,457	249,525	1,563,982	316,977
Service level agreements	390,575	-	390,575	359,531
Donated goods and services	4,484	-	4,484	4,787
	<u>1,709,516</u>	<u>249,525</u>	<u>1,959,041</u>	<u>681,295</u>
<b>For the year ended 31 March 2017</b>	<u>426,142</u>	<u>255,153</u>		<u>681,295</u>

**4 Investment income**

	2018 £	2017 £
Bank interest receivable	<u>399</u>	<u>136</u>

**5 Raising funds**

	2018 £	2017 £
<u>Fundraising and publicity</u>		
Fundraising costs	7,238	18,713
Staff costs	76,834	56,797
	<u>84,072</u>	<u>75,510</u>

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**6 Clinical services**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Staff costs	471,632	453,678
Consultancy	10,231	18,790
Other	29,152	8,845
	<u>511,015</u>	<u>481,313</u>
Share of support costs (see note 7)	123,177	121,885
Share of governance costs (see note 7)	5,413	7,278
	<u>639,605</u>	<u>610,476</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	390,080	
Restricted funds	249,525	
	<u>639,605</u>	
<b>For the year ended 31 March 2017</b>		
Unrestricted funds - general		355,323
Restricted funds		255,153
		<u>610,476</u>

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2018</b>	<b>2017</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Staff costs	60,941	-	60,941	56,797	10% of total staff costs
Depreciation	7,254	-	7,254	5,686	Direct
Head office costs	16,118	-	16,118	26,335	
Other costs	38,864	-	38,864	33,067	
Audit fees	-	5,413	5,413	7,278	Governance
	<u>123,177</u>	<u>5,413</u>	<u>128,590</u>	<u>129,163</u>	
Analysed between					
Charitable activities	<u>123,177</u>	<u>5,413</u>	<u>128,590</u>	<u>129,163</u>	

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**8 Trustees**

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

There were no reimbursed expenses to trustees during the year (2017: none).

**9 Employees**

**Number of employees**

The average monthly number of employees during the year was:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Management and administrative staff	10	11
Research and clinical staff	21	17
	<u>31</u>	<u>28</u>

**Employment costs**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Wages and salaries	533,967	507,043
Social security costs	45,237	39,252
Other pension costs	30,203	20,977
	<u>609,407</u>	<u>567,272</u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
£80,000-£89,999	<u>1</u>	<u>1</u>

The key management personnel of the charity, comprise the trustee's (see note 8), the Chief Executive Officer Executive Assistant to the Chief Executive Officer, Administration and Finance Manager and Fundraising Manager. The total benefits of the key management personnel of the charity were £210,159 (2017: £191,681).

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**10 Tangible fixed assets**

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2017	341,440	25,773	367,213
Additions	-	6,951	6,951
At 31 March 2018	341,440	32,724	374,164
<b>Depreciation and impairment</b>			
At 1 April 2017	157,584	25,773	183,357
Depreciation charged in the year	5,516	1,738	7,254
At 31 March 2018	163,100	27,511	190,611
<b>Carrying amount</b>			
At 31 March 2018	178,340	5,213	183,553
At 31 March 2017	183,856	-	183,856

**11 Debtors**

	2018 £	2017 £
<b>Amounts falling due within one year:</b>		
Trade debtors	13,005	64,178
Gift aid receivable	250,000	-
Prepayments and accrued income	11,172	30,693
	274,177	94,871

**12 Creditors: amounts falling due within one year**

	2018 £	2017 £
Other taxation and social security	13,359	13,586
Trade creditors	2,267	10,681
Other creditors	-	1,102
Accruals and deferred income	90,361	138,597
	105,987	163,966

Included in accruals and deferred income is £68,367 of deferred income. £85,514 was brought forward and released in the year.

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**13 Retirement benefit schemes**

**Defined contribution schemes**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £30,203 (2017 - £20,977).

**14 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Movement in funds</b>				
	<b>Balance at 1 April 2017</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Balance at 31 March 2018</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Building Project Fund	143	-	-	(143)	-
Development Fund	59,111	-	-	-	59,111
Clinical services	-	268,925	(268,925)	-	-
	<u>59,254</u>	<u>268,925</u>	<u>(268,925)</u>	<u>(143)</u>	<u>59,111</u>

During the year, £40,000 was received from John Lyon's Charity, £25,126 from BBC Children in Need, £38,860 from Comic Relief, £25,000 from Mrs Smith & Mount Trust (Spanoghe Fund), £25,000 from Sobell Foundation, £11,800 from The City of London Corporation's charity, City Bridge Trust, £10,000 from The 29th May 1961 Charitable Trust, £16,667 from Charles Hayward Foundation, £8,333 from The Peter Stebbings Memorial Charity, £4,865 from Edward Harvist Trust Fund, £4,167 from Garfield Weston Foundation and £13,597 from London Borough of Brent (VSIF). The charity's work was also funded by a grant from The Olswang Foundation and the Dudley and Geoffrey Cox Charitable Trust with the remainder being made up of smaller donations from various trusts, including from the following who have provided consistent support over several years: Beatrice Laing Charitable Trust, Irish Youth Foundation, Jusaca Charitable Trust, Souter Charitable Trust. Most donations were for the purposes of clinical sessions for young people aged 14-21.

**Government of Ireland: Emigrant Support Programme**

Government of Ireland: Emigrant Support Programme awarded a grant of £18,000 for the year 1st July 2017 to 30th June 2018. The funds were restricted for the following projects: Irish Mental Health and Practical Support Project. Nine months grant income was utilised in the period to 31st March 2018. Three months' grant income amounting to £4,500 has been deferred to the 2018/19 financial year and will be utilised by 30th June 2018. Four months' grant income amounting to £4,500 deferred from 2016/17 has been utilised this year.



**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**15 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2017	Movement in funds		Transfers	Balance at 31 March 2018
	£	Incoming resources £	Resources expended £	£	£
Fixed Asset Funds	-	-	-	183,553	183,553
Strategic Plan Implementation	-	-	-	150,000	150,000
Research Projects	-	-	-	150,000	150,000
Education and Training Development	-	-	-	150,000	150,000
	-	-	-	633,553	633,553

Fixed asset fund - equates to the value of fixed assets at the balance sheet date. The transfer above, equalling fixed asset net book value, has been made for this purpose.

<b>16 Analysis of net assets between funds</b>	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2018 are represented by:				
Tangible assets	-	183,553	-	183,553
Current assets/(liabilities)	836,297	450,000	59,111	1,395,408
	836,297	633,553	59,111	1,578,961

**17 Related party transactions**

During the year the Charity received a donation of £1 million without conditions from a Trustee. There were no other disclosable related party transactions during the year (2017- none).

**BRENT ADOLESCENT CENTRE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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<b>18</b>	<b>Cash generated from operations</b>	<b>2018</b>	<b>2017</b>
		<b>£</b>	<b>£</b>
	Surplus/(deficit) for the year	1,235,763	(4,555)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(399)	(136)
	Depreciation and impairment of tangible fixed assets	7,254	5,686
	Movements in working capital:		
	(Increase) in debtors	(179,306)	(55,257)
	(Decrease)/increase in creditors	(57,979)	12,550
	<b>Cash generated from/(absorbed by) operations</b>	<b>1,005,333</b>	<b>(41,712)</b>

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