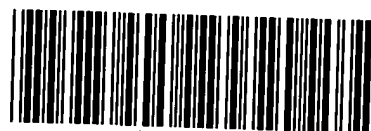




BROOK SCOTLAND

**REPORT OF THE TRUSTEES AND FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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CONTENTS

TRUSTEES' ANNUAL REPORT

Contents	1
Administrative details	2
Introduction	3
Structure, governance and management	3
Financial review	4
Trustee statement	5

FINANCIAL STATEMENTS

Statement of financial activities	6
Balance sheet	7
Notes to the financial statements.....	8



ADMINISTRATIVE DETAILS

CHARITY NAME	Brook Scotland
TRADING NAME	Brook
REGISTRATION	Limited Company registered in Scotland no. SC159534. Registered with the Office of the Scottish Charity Regulator no. SC023964.
REGISTERED OFFICE	272 Bath Street, Glasgow, C2 4JR
BANKERS	Lloyds Bank 1 st floor, 5 St Paul's Square, Liverpool, L3 9SJ
TRUSTEES	Scott Bennett (resigned 31/03/2023) Maxine Evans (resigned 26/04/2023) Christopher Martin (resigned 28/06/2023) Dame Sally Dicketts (appointed 01/04/2023) Peter Roscrow (appointed 27/04/2023) Clare Daly (appointed 29/06/2023)
SOLE MEMBER AND PARENT CHARITY	Brook Young People Registered charity in England and Wales no. 703015 Limited company in England and Wales no. 2466940



INTRODUCTION

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023.

The charity's aim is to promote the health, particularly sexual health of young people and those most vulnerable to sexual ill health, through providing information, education and outreach, counselling, confidential clinical and medical services, professional advice and training.

Brook Scotland ceased trading on 31 March 2017 and has not traded since then.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities & Trustee Investment Scotland Act 2005 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

STRUCTURE, GOVERNANCE AND MANAGEMENT

COMPANY STRUCTURE AND OWNERSHIP

Brook Scotland is a wholly-owned subsidiary of Brook Young People (trading as Brook).

Brook Scotland has one member – Brook Young People.

GOVERNING DOCUMENT AND CONSTITUTION

Brook Scotland is constituted as a limited company and a Scottish registered charity. Its governing document is its Articles of Association dated September 2013.

THE BOARD OF TRUSTEES

The trustees of Brook Scotland are appointed by Brook Young People in accordance with the Articles of Association.

The trustees of Brook Scotland act in the best interests of Brook Scotland and have due regard to any conflicts of interest that may occur in their positions of trustees of the subsidiary and as trustees of Brook Young People.

INDUCTION AND TRAINING OF TRUSTEES

Potential trustees are identified via a range of mechanisms to ensure there is diversity of skills, backgrounds and experience on the board. All trustees are required to declare conflicts of interest and checks are obtained as appropriate. Trustees complete a full induction process within which they agree to Brook's key policies and our statement of good governance. The induction process marks the beginning of an ongoing process of trustee training and development.



FINANCIAL REVIEW

Our accounts for the year are presented on pages 6 to 9. The charity did not trade during the year and has continued as non-trading since the year end.

TRUSTEE STATEMENT

The trustees (who are also directors of Brook Scotland for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and have chosen to adopt United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

These financial statements have been prepared in accordance with the special provisions under Part 15 of the Companies Act 2006 applicable to smaller entities.

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 19/12/2023

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating the income and expenditure account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income					
Investment income		-	-	-	-
Total income		-	-	-	-
Expenditure					
Cost of charitable activities					
Improving young people's sexual health		-	-	-	-
Total expenditure		-	-	-	-
Net expenditure		-	-	-	-
Total funds brought forward		-	-	-	-
Total funds carried forward		-	-	-	-

The charity remained dormant throughout the current and preceding year and did not receive any income or incur any expenditure in either year.

The notes on pages 8 to 9 form part of these financial statements.



BALANCE SHEET

As at 31 March 2023

Notes	2023		2022	
	£	£	£	£
Current assets				
Cash at bank and in hand	-	-	-	-
Total current assets				
Creditors: amounts falling due within one year	-	-	-	-
Net current assets				
Total assets less current liabilities				
Net assets				
Funds				
Unrestricted funds	-	-	-	-
Total funds				

The notes on pages 8 to 9 form part of these financial statements.

For the year ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of trustees and were signed on its behalf by:

Signature: 

Dame Sally Dicketts, Chair of the Board of Trustees

Date: 19/12/2023

Company number: SC159534 (Scotland)

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2023

1. ACCOUNTING POLICIES

1.1 BASIS OF PREPARATION

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The charity has taken the exemption provided in update Bulletin 1, allowing small charities not to prepare a cash flow statement.

The charity is currently non-trading.

1.2 INCOME

All income is included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1.3 EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is charged on an accruals basis. Governance costs relate to the general running of the charity, allowing the charity to operate and generate the information required for public accountability, as opposed to the direct management functions inherent in generating funds, service delivery or project work.

1.1.1 ALLOCATION OF SUPPORT AND GOVERNANCE COSTS

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees. As the charity has only one charitable activity being 'improving young people's sexual health' all governance costs have been allocated to this.

1.4 TAXATION

The group is exempt from corporation tax on its charitable activities.

1.5 FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

Income from charitable activities are grants and contracts given by the NHS and other funders. Where they are to fund specific activities they are allocated to restricted funds.

1.6 RELATED PARTIES TRANSACTIONS

There were no related party transactions in the current or preceding year.

3. TRUSTEES REMUNERATION AND EXPENSES

No member of the Board received any remuneration during the year. No expenses were reimbursed to any members of the Board during the year (2022: £nil).

No trustee or other person related to the charitable company had any personal interest in any contract or transaction entered into by the charitable company during the year (2022: £nil).

4. EMPLOYEES

There were no staff employed by the charity in the current or preceding year.

5. COMPANY STATUS

The company is a company limited by guarantee, not having a share capital. The liability of each member is limited to £5.