

REGISTERED COMPANY NUMBER: 5878973 (England and Wales)
REGISTERED CHARITY NUMBER: 1116074

**Report of the Trustees and
Financial Statements for the period 1st January 2007 to 31st March 2008
for
BROWNING HOUSE FAMILY ASSESSMENT CENTRE**

Barnes Professional Services Limited
Chartered Certified Accountants
& Registered Auditors
1a Knowl Road
Mirfield
West Yorkshire
WF14 8DQ

Browning House Family Assessment Centre
Contents of the Financial Statements
for the period 1st January 2007 to 31st March 2008

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BROWNING HOUSE FAMILY ASSESSMENT CENTRE

Report of the Trustees for the period 1st January 2007 to 31st March 2008

The trustees who are also directors of the charity for the purposes of the Companies Act 1985, present their report with the financial statements of the charity for the period 1st January 2007 to 31st March 2008. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

5878973 (England and Wales)

Registered Charity number

1116074

Registered office

126 Chapeltown Road

Leeds

West Yorkshire

LS7 4DP

Trustees

Rev J D W King

- resigned 15/1/2007

J C R Barnes

A Selman

- appointed 15/1/2007

- resigned 14/5/2007

Mrs C Gaines

- appointed 15/1/2007

Rev D L Stevens

- appointed 15/1/2007

- resigned 16/1/2008

Mrs D R Finan

- appointed 15/1/2007

Mrs H Vipan

- appointed 15/1/2007

- resigned 16/6/2008

I S Taylor

- appointed 15/1/2007

Dr J B Green

- appointed 15/1/2007

R A Dyson

- appointed 15/1/2007

L H Collins

- appointed 15/1/2007

- resigned 18/3/2008

J R W Siller

- appointed 14/5/2007

- resigned 8/5/2008

K N Brown

- appointed 17/7/2007

- resigned 31/10/2007

S H Shaw

- appointed 8/5/2008

Company Secretary

B Graham

Auditors

Barnes Professional Services Limited

Chartered Certified Accountants

& Registered Auditors

1a Knowl Road

Mirfield

West Yorkshire

WF14 8DQ

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 1985.

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

Report of the Trustees for the period 1st January 2007 to 31st March 2008

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and Appointment of New Trustee

Browning House Management Committee acts under the constitution, the memorandum and articles of association, adopted on 10th July 2006.

The Management Committee members are the Browning House Trustees. Any reference to the Management Committee in the financial statements has the same meaning as "Charity Trustees" as specified in the Charity's Act 1993.

The Management Committee members are voted on to the committee at the Annual General Meeting and any casual appointments during the year are co-opted, their position being confirmed at the Annual General Meeting.

New committee members are subject to an induction process, including being issued with a handbook and the opportunity to attend various external training courses.

The Management Committee shall not undertake any substantial permanent trading activities and shall conform to any relevant requirements of the law.

Organisational structure

The Management Committee meets every two months and when necessary in the case of urgent matters as soon as it can be arranged. Senior members of staff are at these meetings to report to the Management Committee. They make suggestions and report on future developments they would like to implement. The manager and the other members of the team implement the decisions made at the Management Committee meetings and carry out the day to day running of the Charity.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Management Committee has concluded its own review of the major risks to which the Charity is exposed and systems have been established to minimise these risks. Significant external risks to funding have led to the development of strategic planning which will allow time to put in place alternate funding, and where necessary diversify the activities in order to ensure future funding. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the Charity. These procedures are periodically reviewed to ensure that they still meet the needs of the Charity.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's objects are to provide under the auspices of the Church of England a home and place of safety for children whose parents may be in need of help and guidance in their care and parenting.

Our aim is to balance the need for child protection whilst offering a controlled and positive childcare experience for families. A multi-skilled team provides this, with a flexible response to the needs of individual clients, by developing tailored assessment programmes and care plans covering all aspects of parenting, protection and social skills.

Significant activities

On the 1st January 2007 the charity number 223008 transferred its activities across to the company. The assets were transferred to the company which carries on the same activities as the previous charity under the auspices of the Church of England, with no change of name, as an incorporated company.

FINANCIAL REVIEW

Reserves policy

The Management Committee has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity should be between nine and twelve months of the running costs which equates to between £785,000 and £1,046,000 in general funds. At this level the Management Committee feel that they would be able to continue the current activities of the Charity in the event of a significant drop in funding whilst alternate sources of funding and activities were considered. At present the free reserves amount to £898,422 thereby fulfilling its policy.

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

Report of the Trustees for the period 1st January 2007 to 31st March 2008

FINANCIAL REVIEW

Principal funding sources

The trustees consider that they are financially dependent on the continued use of the Charity's facilities by local authority social services departments.

Investment policy and objectives

The Management Committee has considered the most appropriate policy for investing funds and it has determined, owing to the capricious nature of government policy, to keep the reserves in readily convertible interest bearing accounts that have no risk of capital loss. The investment performance is in line with this policy.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements 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 which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. 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.

STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS

So far as the trustees are aware, there is no relevant information (as defined by Section 234ZA of the Companies Act 1985) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Barnes Professional Services Limited, will be proposed for re-appointment in accordance with Section 385 of the Companies Act 1985.

ON BEHALF OF THE BOARD :

Dr J B Green - Trustee

11th September 2008

Report of the Independent Auditors to the Members of Browning House Family Assessment Centre

We have audited the financial statements of Browning House Family Assessment Centre for the period ended 31st March 2008 on pages six to thirteen. These financial statements have been prepared in accordance with the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective January 2007).

This report is made solely to the charitable company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

The trustees' responsibilities for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out on page three.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you whether in our opinion the information given in the Report of the Trustees is consistent with the financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and other transactions is not disclosed.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error.

In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Independent Auditors to the Members of
BROWNING HOUSE FAMILY ASSESSMENT CENTRE**

Opinion

In our opinion:

- the financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities, of the state of the charitable company's affairs as at 31st March 2008 and of its incoming resources and application of resources, including its income and expenditure for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985; and
- the information given in the Report of the Trustees is consistent with the financial statements.

Barnes Professional Services Limited
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& Registered Auditors
1a Knowl Road
Mirfield
West Yorkshire
WF14 8DQ

11th September 2008

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Statement of Financial Activities
for the period 1st January 2007 to 31st March 2008**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Period 1/1/07 to 31/3/08 Total funds £	Period 17/7/06 to 31/12/06 Total funds £
INCOMING RESOURCES						
Incoming resources from generated funds						
Voluntary income	2	1,061,486	1,393	100,305	1,163,184	-
Investment income	3	42,537	-	-	42,537	-
Incoming resources from charitable activities						
Residents	4	1,286,264	-	-	1,286,264	-
Total incoming resources		2,390,287	1,393	100,305	2,491,985	-
RESOURCES EXPENDED						
Charitable activities						
Residents	5	1,280,063	1,393	2,508	1,283,964	-
Governance costs	7	24,067	-	-	24,067	-
Total resources expended		1,304,130	1,393	2,508	1,308,031	-
NET INCOMING RESOURCES		1,086,157	-	97,797	1,183,954	-
RECONCILIATION OF FUNDS						
Total funds brought forward		-	-	-	-	-
TOTAL FUNDS CARRIED FORWARD		1,086,157	-	97,797	1,183,954	-

The notes form part of these financial statements

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Balance Sheet
At 31st March 2008**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	2008 Total funds £	2006 Total funds £
FIXED ASSETS						
Tangible assets	11	181,328	-	97,797	279,125	-
Investments	12	6,407	-	-	6,407	-
		<u>187,735</u>	<u>-</u>	<u>97,797</u>	<u>285,532</u>	<u>-</u>
CURRENT ASSETS						
Debtors	13	308,822	-	-	308,822	-
Cash at bank and in hand		631,226	-	-	631,226	-
		<u>940,048</u>	<u>-</u>	<u>-</u>	<u>940,048</u>	<u>-</u>
CREDITORS						
Amounts falling due within one year	14	(41,626)	-	-	(41,626)	-
		<u>898,422</u>	<u>-</u>	<u>-</u>	<u>898,422</u>	<u>-</u>
NET CURRENT ASSETS						
		<u>898,422</u>	<u>-</u>	<u>-</u>	<u>898,422</u>	<u>-</u>
TOTAL ASSETS LESS CURRENT LIABILITIES						
		<u>1,086,157</u>	<u>-</u>	<u>97,797</u>	<u>1,183,954</u>	<u>-</u>
NET ASSETS						
		<u>1,086,157</u>	<u>-</u>	<u>97,797</u>	<u>1,183,954</u>	<u>-</u>
FUNDS						
Unrestricted funds	16				1,086,157	-
Restricted funds					-	-
Endowment funds					97,797	-
					<u>1,183,954</u>	<u>-</u>
TOTAL FUNDS						
					<u>1,183,954</u>	<u>-</u>

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were approved by the Board of Trustees on 11th September 2008 and were signed on its behalf by:

.....
Dr J B Green -Trustee

The notes form part of these financial statements

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

Notes to the Financial Statements for the period 1st January 2007 to 31st March 2008

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007), the Companies Act 1985 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are 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.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs are recognised as they fall due and are shown in the statement of financial activities under the fund heading to which they relate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost and - 20% on cost

Taxation

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

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Notes to the Financial Statements - continued
for the period 1st January 2007 to 31st March 2008**

2. VOLUNTARY INCOME

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Transfer	1,160,594	-
Donations	2,590	-
	<u>1,163,184</u>	<u>-</u>

On 1st January 2007 the funds of charity number 223008 were transferred to the company and the operations continued under the new charity number 1116074.

3. INVESTMENT INCOME

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Other fixed asset invest - FII	81	-
Other fixed asset inv - UnFII	374	-
Deposit account interest	42,082	-
	<u>42,537</u>	<u>-</u>

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Assessment fees	Residents	1,274,074	-
Training placements	Residents	12,040	-
Online filing supplement	Residents	150	-
		<u>1,286,264</u>	<u>-</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 6) £	Totals £
Residents	<u>1,192,112</u>	<u>91,852</u>	<u>1,283,964</u>

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Notes to the Financial Statements - continued
for the period 1st January 2007 to 31st March 2008**

6. SUPPORT COSTS

	Management £
Residents	91,852

7. GOVERNANCE COSTS

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Consultancy costs	18,379	-
Auditors' remuneration	4,559	-
Auditors' remuneration for non-audit work	1,129	-
	24,067	-

8. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Auditors' remuneration	4,559	-
Depreciation - owned assets	76,966	-
Hire of plant and machinery	18,229	-

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31st March 2008 nor for the period ended 31st December 2006.

Trustees' Expenses

There were no trustees' expenses paid for the period ended 31st March 2008 nor for the period ended 31st December 2006.

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Notes to the Financial Statements - continued
for the period 1st January 2007 to 31st March 2008**

10. STAFF COSTS

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Wages and salaries	797,312	-
Social security costs	75,613	-
Other pension costs	44,960	-
	<u>917,885</u>	<u>-</u>

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
Additions	<u>100,305</u>	<u>255,786</u>	<u>356,091</u>
DEPRECIATION			
Charge for year	<u>2,508</u>	<u>74,458</u>	<u>76,966</u>
NET BOOK VALUE			
At 31st March 2008	<u>97,797</u>	<u>181,328</u>	<u>279,125</u>
At 31st December 2006	<u>-</u>	<u>-</u>	<u>-</u>

12. FIXED ASSET INVESTMENTS

	Listed investments £	Unlisted investments £	Totals £
MARKET VALUE			
Additions	<u>392</u>	<u>6,015</u>	<u>6,407</u>
NET BOOK VALUE			
At 31st March 2008	<u>392</u>	<u>6,015</u>	<u>6,407</u>
At 31st December 2006	<u>-</u>	<u>-</u>	<u>-</u>

There were no investment assets outside the UK.

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Notes to the Financial Statements - continued
for the period 1st January 2007 to 31st March 2008**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008	2006
	£	£
Trade debtors	289,385	-
Other debtors	19,437	-
	<u>308,822</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2008	2006
	£	£
Trade creditors	17,475	-
Taxation and social security	17,335	-
Other creditors	6,816	-
	<u>41,626</u>	<u>-</u>

15. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2008	2006
	£	£
Expiring:		
Within one year	2,633	-
Between one and five years	5,840	-
	<u>8,473</u>	<u>-</u>

16. MOVEMENT IN FUNDS

	At 1/1/07	Net movement	At 31/3/08
	£	in funds	£
		£	
Unrestricted funds			
General fund	-	1,086,157	1,086,157
Endowment funds			
Endowment	-	97,797	97,797
	<u>-</u>	<u>1,183,954</u>	<u>1,183,954</u>
TOTAL FUNDS	<u>-</u>	<u>1,183,954</u>	<u>1,183,954</u>

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Notes to the Financial Statements - continued
for the period 1st January 2007 to 31st March 2008**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,390,287	(1,304,130)	1,086,157
Restricted funds			
Restricted	1,393	(1,393)	-
Endowment funds			
Endowment	100,305	(2,508)	97,797
TOTAL FUNDS	2,491,985	(1,308,031)	1,183,954

BROWNING HOUSE FAMILY ASSESSMENT CENTRE**Detailed Statement of Financial Activities
for the period 1st January 2007 to 31st March 2008**

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
INCOMING RESOURCES		
Voluntary income		
Transfer	1,160,594	-
Donations	2,590	-
	<hr/> 1,163,184	<hr/> -
Investment income		
Other fixed asset invest - FII	81	-
Other fixed asset inv - UnFII	374	-
Deposit account interest	42,082	-
	<hr/> 42,537	<hr/> -
Incoming resources from charitable activities		
Assessment fees	1,274,074	-
Training placements	12,040	-
Online filing supplement	150	-
	<hr/> 1,286,264	<hr/> -
Total incoming resources	<hr/> 2,491,985	<hr/> -
RESOURCES EXPENDED		
Charitable activities		
Wages, salaries and agency staff	741,813	-
Social security	71,177	-
Pensions	40,798	-
Hire of equipment	10,934	-
Rates and water	6,288	-
Insurance	43,282	-
Light and heat	11,107	-
Telephone	5,000	-
Print, post and stationery	4,605	-
Advertising	15,464	-
Sundries	14,218	-
Computer and internet	6,851	-
Training and library	15,925	-
Memberships and subscriptions	5,413	-
Consultancy and supervision	22,010	-
Carried forward	1,014,885	-

This page does not form part of the statutory financial statements

BROWNING HOUSE FAMILY ASSESSMENT CENTRE

**Detailed Statement of Financial Activities
for the period 1st January 2007 to 31st March 2008**

	Period 1/1/07 to 31/3/08 £	Period 17/7/06 to 31/12/06 £
Charitable activities		
Brought forward	1,014,885	-
Groups and counselling	28,161	-
Health and safety	1,311	-
Travel and subsistence	12,424	-
Discretionary payments	9,098	-
Cleaning and refuse collection	9,264	-
Security	4,532	-
Nursery equip't and provisions	4,210	-
Equip't maintenance and repair	5,337	-
Building maintenance	13,656	-
Furnishing renewals and repair	5,453	-
Recruitment	15,768	-
Bad debts	21	-
Depreciation of tangible fixed assets	67,992	-
	<hr/>	<hr/>
	1,192,112	-
Governance costs		
Consultancy costs	18,379	-
Auditors' remuneration	4,559	-
Auditors' remuneration for non-audit work	1,129	-
	<hr/>	<hr/>
	24,067	-
Support costs		
Management		
Wages	55,499	-
Social security	4,436	-
Pensions	4,162	-
Hire of equipment	7,295	-
Telephone	3,333	-
Print, post and stationery	3,070	-
Computer and internet	4,567	-
Bank charges	516	-
Depn of office equipment	8,974	-
	<hr/>	<hr/>
	91,852	-
Total resources expended	<hr/>	<hr/>
	1,308,031	-
Net income/(expenditure)	<hr/>	<hr/>
	1,183,954	-
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements