

EMBRACE UK COMMUNITY SUPPORT CENTRE

**(A Company Limited by Guarantee)
No: 4215772**

REGISTERED CHARITY NUMBER 1087526

**TRUSTEES REPORT AND FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2024**

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A Company limited by guarantee)

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EMBRACE UK COMMUNITY SUPPORT CENTRE
(A Company limited by guarantee)

Directors and Trustees:	Grima Moges (Chair) Pierce Kanyayi Tsiko Timothy Kudakwahe Frank
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Secretary and Chief Executive	- Alem Gebregiwot
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Company Registration Number	- 42157722
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Charity Registration Number	- 1087526
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Registered Office	- Selby Centre Selby Road London N17 8JL
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Auditors	- Liles Morris Ltd Chartered Accountants & Statutory Auditors First Floor 80 Coombe Road Surrey KT3 4QS
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Bankers	- CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Nat West Bank 14 The Broadway London N22 6BZ
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Website	- www.embraceuk.org
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EMBRACE UK COMMUNITY SUPPORT CENTRE TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The trustees (who are also the directors) present their report and the audited financial statements of the charitable company for the year ended 31 March 2024.

OBJECTS AND ACTIVITIES

The principal activities of the company are set out in the objects of the charity as detailed in its Memorandum and Article of Association. This is 'to promote any charitable purpose for the benefit of disadvantaged groups including migrants, refugees and asylum seekers by the advancement of education, the protection of health and the relief of poverty, sickness and distress'.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

The charity managed a number of projects throughout the year namely, Advice and Support Project [Housing Related Support, Money and Debt and Welfare Benefit Advices], Volunteering Opportunities, NEAR Partnership, and Sexual Health Promotion services and Home Care Services.

With regards to the Home Care Services, this year is the seventh full year of the provision of this service. The organization received its accreditation from the London Borough of Haringey, which now also includes London Borough of Enfield, London Borough of Islington and North Central London CCG to provide this service to vulnerable people. For the year under review the organization managed to secure funding totalling £1.04m to provide this service.

The charity is the main provider of the Community Sexual Health Service in the London Borough of Haringey through Community Based Outreach and Health Promotion Services and manages Primary Prevention Service that includes undertaking of, Chlamydia and Gonorrhoea Screening. The charity also manages the Secondary Prevention Services that includes Community Support Service and Newly Diagnosed Pregnant Women Support service that support people living with HIV. We have also worked closely worked in partnership with other Voluntary and Community Organisations.

In this regard, the charity has achieved its objectives for the year by the provision of information, advice and guidance on housing, welfare benefits, money and debt; health related issues such as mental health and sexual health particularly Primary and Secondary HIV prevention and awareness, education and training, and provided opportunities for volunteering. The charity trustees consider all activities and projects as highly significant in the circumstances of the charity as a whole.

**EMBRACE UK COMMUNITY SUPPORT CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

VOLUNTEERS

The charity relies on the contribution of volunteers made to each of its projects. The charity manages around 15 volunteers. They are attached to individual projects managed by the charity. Most volunteers contribute to the Sexual Health Project particularly designed for people living in the London Borough of Haringey. They contribute widely to primary prevention outreach programmes.

Some also contribute to the other projects, administration and reception work. All volunteers assigned to work with Home Care Service with regard to Management and Administration have gone through the Disclosure and Barring Service (DBS) and have a clearance certificate. The amount of hours they contribute is equivalent to 2 full time workers. The charity gives induction, full training and support and supervision to all its volunteers. They are managed by project co-ordinators that they are attached to. They also benefit from different projects managed by the charity and use the service as any other service users.

All volunteers are University students, college students, unemployed people, single mothers, single fathers and older migrants including people living with HIV. The charity is happy to provide reference to volunteers at the time of securing paid employment elsewhere and/or joining education institutions and as the need arises. In addition to this, Certificate of Appreciation for their contribution is also to be provided. We also provide Placement for University students that we work closely with such as London Metropolitan University.

WORKING PARTNERS

The charity works closely with different charitable organisations, community based organisations, education institutions and statutory and government department for the purpose of service delivery and influence policy on national and local basis. Some of the organisations that work with us closely include; Home Office, Metropolitan Police, Local Authorities, Department for Work and Pension (DWP), Bridge Renewal Trust, Refugee Council, College of North East London (CONEL), and a number of local schools, African Health Policy Network (AHPN), Advice UK, Central and North West London (CNWL) NHS Trust, Terrace Higgins Trust, (THT), One Voice Network, (OVN), which is a network involving 13 different organisations, Positively UK, Positive East, UK Cab. London Boroughs of Haringey, Enfield, Islington, Barnet, 'Proud to Care' North London. Embrace UK is also represented in the Strategic Forums such as, Haringey Council – Housing Related Support BME Forum, Haringey Voluntary Sector Forum, Haringey Voluntary Sector Partnership, Advice Providers Forum, Haringey Adult Service Providers Forum, North Central London (NCL) Home Care Providers Forum, Local GPs, Haringey CCG Network, and others.

**EMBRACE UK COMMUNITY SUPPORT CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

The total Incoming Resources for the year amounted to £1,077,566 (2023: £1,318,381). Of this amount £1,071,160 (2023: £1,311,210) was derived from Incoming Resources from Charitable Activities and the balance of £6,406 (2023: £7,171) being from Bank Interest Received Donations and Miscellaneous Income.

The Resources Expended, representing Charitable Activities Expenditure in the year, amounted to £1,214,216 (2023: £1,297,788). Included within the Charitable Activities Expenditure is the Governance Cost. This amounted to £17,493 (2023: £16,147).

The net result of the above is a net outgoing of resources of £136,650 (2023: net incoming of resources £20,593), which gives a reserves carried forward figure of £608,151.

At the year end the charity held funds of £608,151 (2023 : £744,801) of these £475,636 (2023 : £628,387) are restricted. Fixed assets net value amounted to £nil (2023: £nil).

PLANS FOR FUTURE PERIODS

The charity plans to expand its activities and continues to design more projects based on the needs assessment of its service users and in accordance with its aims and objectives. For this reason, the charity will continue to rely on fundraising from the central government, local government and other charitable trusts for future periods.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Embrace UK Community Support Centre for the purpose of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of 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.

**EMBRACE UK COMMUNITY SUPPORT CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

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

- a) select suitable accounting policies and then apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees confirm that so far as they are aware, there is no relevant audit information (as defined by section 418(3) of the Companies Act 2006) of which the charitable company's auditors are unaware. They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

The trustees confirm that they have properly discharged their responsibilities in accordance with the above.

As far as the directors are aware at the time the report is approved

- there is no relevant audit information of which the company's auditors are unaware, and
- the directors have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

STRUCTURE AND GOVERNANCE

The company is a company limited by guarantee and has charitable status. Its governing document is its Memorandum and Articles of Association.

The charity appoints Directors in its Annual General Meeting held every year. The appointed Directors have job descriptions and induction, and training is provided to them in order to help them understand about the charity and its decision making process.

**EMBRACE UK COMMUNITY SUPPORT CENTRE
TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

Policies and procedures are adopted and included in the trustee induction pack. These include, Equal Opportunities Policy, Confidentiality Policy, Conflict of Interest Policy and Procedure, Financial Policy and Procedure, Appraisal and Supervision policy, Training and Development Policy and Risk assessment and Management Policy. Trustees meet 4 times a year [once every quarter]. The current trustees are listed in the Company Information.

Trustees delegate day-to-day responsibility to implement operational and strategic plans to the Executive Director.

The charity manages its exposure to unanticipated changes in funding and other risks through its risk management process. This involves identifying the types of risks the charity faces, prioritising them in terms of potential impact and likelihood of occurrence and identifying means of mitigating the risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity.

The trustees actively review the major financial risks faced by the charity. They have also examined other operational and business risks faced by the charity. Systems have been established to mitigate risks.

RESERVES

Trustees have a contingency plan in place in recognition of the need for the charity to have sufficient reserves to cover for any unanticipated future losses or funding shortfalls. The trustees aim to increase the level of unrestricted reserves to provide a buffer against any possible reduction in funding or similar problems like the above.

APPROVAL

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

This report was approved by the board on 12 December 2024 and signed on their behalf.

Alem Gebrehiwot

Company Secretary

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EMBRACE UK COMMUNITY SUPPORT CENTRE**

(A company limited by guarantee)

Opinion

We have audited the financial statements of Embrace UK Community Support Centre (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and 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 2024 and of its incoming resources and application of resources, including its income and expenditure, 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, 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.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in 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:

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EMBRACE UK COMMUNITY SUPPORT CENTRE
(Continued)**

Matters on which we are required to report by exception (continued)

- adequate accounting records have not been kept; 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' exemption in preparing the Trustees report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees responsibilities statement set out on page 4, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which our procedures are capable of detecting irregularities

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

At the planning stage of the audit, we gain an understanding of the laws and regulations which apply to the Society and how management seek to comply with them. This helps us to make appropriate risk assessments. We focus on laws and regulations that could give rise to a material misstatement in the financial statements, including but not limited to, the Companies Act 2006, Charities Act 2011 and Charities SORP (FRS 102).

Misstatement due to material risks

Material risks are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. They include the most significant risks of material misstatement (whether or not due to fraud) we identified, including those which had the greatest effect on: the overall audit strategy, the allocation of resources in the audit; and directing the efforts of the engagement team. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We identified the following risks that we believe have had the greatest impact on audit strategy and scope:

Risk Area Management Override of Controls

Auditing Standards require us to communicate the fraud risk from management override of controls as significant. Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively

**INDEPENDENT AUDITORS REPORT TO THE MEMBERS OF
EMBRACE UK COMMUNITY SUPPORT CENTRE
(Continued)**

How we addressed the risk

In assessing the risk that accounting records and the financial statements are materially misstated through management overriding controls, we have performed the following procedures:

- We tested journals and other transactions and evaluated whether there was evidence of bias by Management that represented a risk of material misstatement due to fraud.
- We reviewed bank transactions throughout the year and since the year end for material and round sum amounts and evidenced these back to appropriate documentation and authorisation.
- We reviewed the completeness and reasonableness of accounting estimates
- We checked the consistency and appropriateness of accounting policies and disclosures in the financial statements,

Our conclusion

Overall, we are satisfied that the accounting records and financial statements are free from material misstatement in this respect.

Risk Area Misstatement of income

Auditing Standards require us to the risk from income misstatement as significant.

How we addressed the risk

- We considered if the accounting policies in respect of income are appropriate
- We tested how income has been recognised in the accounts including across the year end
- We tested the completeness of income

Our conclusion

Overall, we are satisfied that the accounting records and financial statements are free from material misstatement in this respect.

Misstatement due to fraud

We assess the risk of material misstatement in the financial statements including as a result of fraud and undertake procedures including:

- Review of controls set in place by management;
- Enquiry of management as to whether they consider fraud or other irregularities may have occurred or where such opportunity might exist;
- Challenge of management assumptions with regard to accounting estimates; and
- Identification and testing of journal entries, particularly those which may appear to be unusual by size or nature.

There are inherent limitations of an audit, hence there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements, or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we are less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://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 auditor's 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.

Alison Sanderson FCA
Senior Statutory Auditor, for and on behalf of Liles Morris Ltd
Chartered Accountants & Statutory Auditors
1st Floor, 80 Coombe Road, New Malden, Surrey, KT3 4QS
12 December 2024

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)

Statement of Financial Activities
(Incorporates the Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Incoming Resources					
Voluntary Income:					
Donations	2	200		200	-
Investment Income					
Bank Interest		784		784	550
Incoming resources from charitable activities:					
Grants to provide charitable activities	3	220,000	32,405	252,405	278,928
Contracts for the provision of services	3	818,755		818,755	1,032,282
Other incoming resources		5,422		5,422	6,621
Total incoming resources		<u>1,045,161</u>	<u>32,405</u>	<u>1,077,566</u>	<u>1,318,381</u>
Resources Expended:					
Charitable activities	4,5	1,197,912	16,304	1,214,216	1,297,788
Total resources expended		<u>1,197,912</u>	<u>16,304</u>	<u>1,214,216</u>	<u>1,297,788</u>
Net Income/(Outgoing) Resources before transfers		(152,751)	16,101	(136,650)	20,593
Transfers between funds					
Net movement in funds/Net income/ (expenditure) for the year					
Balance brought forward at 1 April 2023		628,387	116,414	744,801	724,208
Balance Carried Forward	10	<u>475,636</u>	<u>132,515</u>	<u>608,151</u>	<u>744,801</u>

The notes on pages 13-17 form part of the accounts

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)
Balance Sheet at 31 March 2024
Company No: 4215772

	Notes	2024		2023	
		£	£	£	£
Fixed Assets					
Tangible assets	7		-		-
Current Assets					
Debtors	8	285,780		324,939	
Cash at bank and in hand		<u>346,819</u>		<u>441,364</u>	
		632,599		766,303	
Less Creditors: Amounts falling due within one year	9	<u>(24,448)</u>		<u>(21,502)</u>	
Net Current Assets			<u>608,151</u>		<u>744,801</u>
Total Assets Less Current Liabilities			608,151		744,801
Net Assets			<u><u>608,151</u></u>		<u><u>744,801</u></u>
Funds					
Restricted funds	10		132,515		116,414
Unrestricted funds	10		475,636		628,387
Total Funds	10		<u><u>608,151</u></u>		<u><u>744,801</u></u>

The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These financial statements were authorised by the Trustees on 12 December 2024, and were signed on their behalf by:

Girma Moges
Chairman/Trustee

The notes on pages 13-17 form part of the accounts

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Net cash inflow/(outflow) from operating activities	(95,329)	(35,571)
Returns on investments and servicing of finance	784	550
Increase/(decrease) in cash in the period	<u>(94,545)</u>	<u>(35,021)</u>
Reconciliation of net cash flow to movement in net debt		
Increase/(decrease) in cash in the period	<u>(94,545)</u>	<u>(35,021)</u>
Movement in net debt in the period	441,364	476,385
Cash and Cash Equivalents at the start of the Year	(94,545)	(35,021)
Cash and Cash Equivalents at the end of the Year	346,819	441,364

A) RECONCILIATION OF THE NET (OUTGOING)/INCOMING RESOURCES TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (outgoing) \ incoming resources	(136,650)	20,593
Depreciation charges	-	369
Interest received	(784)	(550)
(Increase)/Decrease in debtors	39,159	(61,245)
(Decrease)/Increase in creditors	2,946	5,262
Fixed Assets Additions	-	-
Net cash inflow/(outflow) from operating activities	<u>(95,329)</u>	<u>(35,571)</u>

B) ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED

	2024 £	2023 £
Returns on investments and servicing of finance	784	550
Interest received	784	550
Net cash inflow for returns	<u>784</u>	<u>550</u>

C) ANALYSIS OF CHANGES IN CASH AND CASH EQUIVALENTS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net Cash:			
Cash at bank	441,364	(94,545)	346,819
Total	441,364	(94,545)	346,819

The notes on pages 13-17 form part of the accounts

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)
Notes to the accounts for the year ended 31 March 2024

1) Accounting Policies

(a) Basis of preparation

These financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the 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) (2019)-(Charities SORP (FRS102)), the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS102), and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy note(s)

Going Concern

The financial statements have been prepared on a going concern basis. In arriving at this conclusion the trustees have taken into account any material uncertainties that may affect the charity's ability to continue as a going concern. The period covered by this assessment is at a minimum level of 12 months from the date of the approval of the accounts. After making enquiries the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements. At the date of sign off, the Trustees confirm there are no material uncertainties in relation to the going concern assumption.

(b) Incoming resources

Voluntary income including donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions is recognised as earned (as the related goods or services are provided).

Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

(c) Resources expended

Resources expended are included in the Statement of Financial Activities on the accruals basis inclusive of VAT which cannot be recovered. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly and those costs of an indirect nature necessary to support them. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

(d) Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Fixtures, fittings and equipment - 25% on cost

(e) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose. All other funds are unrestricted funds.

(f) Pensions

The charity operates a defined contribution scheme.

Contributions to the scheme are based on applicable pension costs in the organisation taken as a whole. The pension charge recorded in the accounts is the amount of contributions payable in the accounting year.

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2024

- (g) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.
- (h) **Cash at bank and in hand**
Cash at bank and in hand includes cash and short term highly liquid investments in deposits or similar accounts.
- (i) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.
- (j) **Tax status**
The charity has suffered no tax charge, as it is not subject to UK Corporation tax on its charitable activities.
- (k) **Financial Instruments**
Cash and cash equivalents
Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.
Debtors and creditors
Debtors and creditors receivable or payable within one year of the reporting date are carried at their at transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2) Voluntary Income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	200		200	-
	200	-	200	-

**3) Incoming Resources from Charitable Activities:
Grants and Contractual Income**

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Haringey Public Health	220,000		220,000	220,000
LB Haringey re Housing Advice			-	14,969
THT-Hardship Fund		425	425	-
Selby Trust - HIV/AIDS Training			-	13,919
HPE Partnership		9,480	9,480	16,790
CNWL Project			-	9,250
Home Care Services	818,755		818,755	1,032,282
PrEP - Black Africans				
Community Outreach		22,500	22,500	
Claremont Communication			-	4,000
	1,038,755	32,405	1,071,160	1,311,210

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2024

4) Resources Expended - Charitable Activities

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Health	198,225	4,419	202,644	207,802
Advice and Support Projects		11,885	11,885	27,340
Home Care Services	982,194		982,194	1,046,499
Governance Costs (Refer Note 5)	17,493		17,493	16,147
	<u>1,197,912</u>	<u>16,304</u>	<u>1,214,216</u>	<u>1,297,788</u>

5) Governance

	Unrestricted funds	2024 Total	2023 Total
	£	£	£
Auditors remuneration	6,600	6,600	6,000
Accountancy charges	7,076	7,076	6,528
Management committee expenses	1,200	1,200	169
Legal & Professional Fees	2,617	2,617	3,450
	<u>17,493</u>	<u>17,493</u>	<u>16,147</u>

Audit remuneration was paid to LilesMorris Ltd. This amount above includes VAT, the amount net of VAT is £5,500 (2023 : £5,000)

6) Staff costs

	2024 Total	2023 Total
	£	£
Wages and salaries	920,005	1,008,504
Social security costs	64,393	67,232
Pension costs	22,196	25,267
	<u>1,006,594</u>	<u>1,101,003</u>

One employee received emoluments of more than £60,000 (2023: 1).

The trustees did not receive any remuneration in respect of their role as trustee nor any expenses refunded.

The average monthly number of employees was 45 (2023: 60).

Employee remuneration in excess of £60,000:

Between £60,000 to £70,000 - No. of Employees Nil (2023: Nil)

Between £70,000 to £80,000 - No. of Employees 1 (2023: 1)

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer.

The total employee benefits of the key management personnel of the charity were £73,735.

7) Fixed Assets

	Fixtures, Fittings & Equipment	Total
	£	£
Cost		
At 1 April 2023	15,537	15,537
Additions in year		
At 31 March 2024	<u>15,537</u>	<u>15,537</u>
Depreciation		
At 1 April 2023	15,537	15,537
Charge for the year	-	-
At 31 March 2024	<u>15,537</u>	<u>15,537</u>
Net Book Value 31 March 2024 & 2023	<u>-</u>	<u>-</u>
Net Book Value 31 March 2023	<u>369</u>	<u>369</u>

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)
Notes to the Accounts for the year ended 31 March 2024

8) Debtors	2024	2023
	£	£
Trade debtors	151,676	141,460
Other debtors	-	32,159
Prepayments	5,064	7,603
Accrued income	129,040	143,717
	<u>285,780</u>	<u>324,939</u>

9) Creditors: Amounts due within one year	£	£
Trade Creditors	6,013	5,798
Other Taxation and Social Security	-	-
Other Creditors and Accruals	18,435	15,704
	<u>24,448</u>	<u>21,502</u>

10) Analysis of Assets and Liabilities between Funds

	Unrestricted Funds	Restricted Funds	2024 Total
	£	£	£
Net Current Assets	475,636	132,515	608,151
	<u>475,636</u>	<u>132,515</u>	<u>-</u>
			<u>608,151</u>

	Unrestricted Funds	Restricted Funds	2023 Total
	£	£	£
Net Current Assets	628,387	116,414	744,801
	<u>628,387</u>	<u>116,414</u>	<u>-</u>
			<u>744,801</u>

11) Details of funds

Health

To provide primary and secondary community sexual health prevention services.
Provision of other health related services.

Advice and Support Projects

Housing related support services and vulnerable people resettlement programme.

Home Care Services

Provision of Home Care Services to vulnerable adults

12) Related Parties

There were no transactions with Related Parties in either 2024 or 2023.

13) COMPARATIVE SOFA

EMBRACE UK COMMUNITY SUPPORT CENTRE
(A company limited by guarantee)

Statement of Financial Activities
(Incorporates the Income and Expenditure Account)
For the year ended 31 March 2023

Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	2023
	£	£	£	£	
<i>Incoming Resources</i>					
<i>Voluntary Income:</i>					
Donations	2				-
<i>Investment Income</i>					
Bank Interest		550			550
<i>Incoming resources from charitable activities:</i>					
Grants to provide charitable activities	3	1,252,282	58,928	1,311,210	
Government Grants- Job Retention Scheme					-
Other incoming resources		6,621		6,621	
Total incoming resources		1,259,453	-	58,928	1,318,381
<i>Resources Expended:</i>					
Charitable activities	4,5	1,266,162	31,626	1,297,788	
Total resources expended		1,266,162	31,626	1,297,788	
<i>Net Income/(Outgoing) Resources before transfers</i>		<u>-6,709</u>	<u>-</u>	<u>27,302</u>	<u>20,593</u>
<i>Net movement in funds/Net income/ (expenditure) for the year</i>					
Balance brought forward at 01 April 2024		<u>635,096</u>	<u>89,112</u>	<u>724,208</u>	
Balance Carried Fwd	10	<u>628,387</u>	<u>-</u>	<u>116,414</u>	<u>744,801</u>