

REGISTERED COMPANY NUMBER: 03260243 (England and Wales)
REGISTERED CHARITY NUMBER: 1093244

Trustees' Report and
Financial Statements for the Year Ended 31 December 2020
for
Brake

Brake

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Brake

Reference and Administrative Details
for the Year Ended 31 December 2020

TRUSTEES

J C B Bailey (appointed 1/4/2020)
S Christmas (appointed 1/4/2020)
R W Cuerden
K Gledhill
D S Johnson
C Linsell
J H Millar
N J Reed (appointed 1/4/2020)
F Senior
T Coats (resigned 31/3/2020)
H L Gillan (appointed 24/9/2020)

COMPANY SECRETARY

M W Williams

REGISTERED OFFICE

1 Sheepscar Court
Meanwood Road
Leeds
United Kingdom
LS7 2BB

REGISTERED COMPANY NUMBER 03260243 (England and Wales)

REGISTERED CHARITY NUMBER 1093244

AUDITORS

Haines Watts
Chartered Accountants &
Statutory Auditors
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

CHIEF EXECUTIVE OFFICER

Mary Williams

Brake

Trustees' Report for the Year Ended 31 December 2020

The Trustees present their annual report together with the audited financial statements of the company for the year 1 January 2020 to 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as a small company under section 383, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Brake is a registered charity and its objectives are to:

- i) Help people bereaved or physically injured by a sudden event through the provision of support services, so as to relieve their suffering;
- ii) To assist in the formation of local groups for people bereaved or injured due to a sudden event; and
- iii) To advance the education of the public in issues of road safety and environmentally friendly forms of transport with the objective of reducing death and injury on the roads and reducing damaging pollutions, particularly by:
 - a) Promoting safe and environmentally friendly practices in relation to public road use;
 - b) Conducting research into ways to make the roads safer and to enable environmentally sustainable transport choices and disseminating such research.

Brake runs several divisions including: Campaigns and Public Affairs which advises Government departments and works to achieve evidenced based action by all to achieve safe and healthy mobility; Engagement, which focuses upon the delivery of awareness raising and educational resources and events and training for various audiences including professionals such as at-work drivers, educators and young people and civil society as a whole; National Road Victim Service which provides support for people affected by road crashes and the professionals working with them; and SUDDEN, which provides support for people who have been bereaved by any death that happened suddenly or too-soon in someone's life.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

The Trustees are satisfied that the charity continues to meet the required public benefit test through its objectives and activities.

Volunteers

Brake benefits enormously from our support from volunteers, who engage with the charity through fundraising but also through awareness raising in their communities and through delivery of our training for Family Liaison Officers.

Brake

Trustees' Report for the Year Ended 31 December 2020

ACHIEVEMENT AND PERFORMANCE

Introduction

Deaths and catastrophic injuries (that shorten or change lives forever) on roads are still a daily and shocking reality across the UK, and yet their causes are often known and can be addressed through actions; often these actions require design improvements to our roads, for example segregated cycle paths, or lowering of speed limits, or both. There are many other actions that are, however, important, ranging from vehicle safety standards to roads policing to help everyone be safe. Leadership from Government, and participation by all, including Brake, can enable us to stop the carnage; we all need to work together, and ensure the solutions are evidenced and implemented.

The only ethical goal is zero deaths and catastrophic injuries; and the medium term goal, in line with international ambition at United Nations level, is a 50% reduction in deaths and serious injury by 2030.

In 2020, due to the pandemic, there was a reduced use of roads across the UK and a consequential reduction in deaths and injuries. There was an increase in cycling and low traffic neighbourhood schemes. It was possible to see a better future in which we have roads that are safe, and that do not poison our lungs nor destroy our planet. However, during the pandemic, Brake's National Road Victim Service continued to be an essential service for many families facing the worst news of all, at a time of additional isolation and complexities. Another outcome of the pandemic was Brake stepping in and using its expertise to also care for people suddenly bereaved by other causes. We were funded by the Department of Health and Social Care to undertake this wider work, through our pre-existing service Sudden, which has brought benefits and learnings to Brake's National Road Victim Service too, moving into 2021.

Everyone can do their bit for road safety, and our digital engagement centre (MyBrake) at www.brake.org.uk, launched in 2020, gives people the tools they need to engage and make a difference; from speaking up for road safety policies in their workplaces, to campaigning for road safety measures on a local road. Together, we can make the difference by enabling everyone to understand the problem, the solutions and take action.

Thank you to all our supporters, from Government, to corporations, to schools and individuals, particularly road crash victims, for their continued support during 2020 and beyond.

Mary Williams OBE

Chief executive

Brake

Trustees' Report for the Year Ended 31 December 2020

FINANCIAL REVIEW

Going Concern

We are living through extraordinary and challenging times with the charity sector facing a trio of threats; a global pandemic, the prospect of a serious economic downturn and changes to the UK's European status.

COVID-19 has presented an unprecedented challenge for Brake and our work, and its impact has been and will continue to be carefully monitored to identify any material impact on project and service delivery and associated revenues.

In March 2020, Brake moved to a virtual operation in response to the Government's call for greater social distancing. All staff worked remotely from home throughout 2020 and continue to do so.

Throughout 2020 Brake worked hard to utilise its skills and resources to meet charitable goals appropriate to the situation we found ourselves working within. In April 2020 the charity launched a new service, Sudden, providing care for people bereaved by COVID-19 and bereaved in all other ways that end lives suddenly or too soon; by illness, an event or suicide. We achieved emergency pandemic response funding specifically for this service. This service and its funding also helped the development of our pre-existing and continuing National Road Victim Service, which provides vital support for people bereaved and injured by road crashes across the UK. Together, these two services are now working in parallel, sharing their learnings and developing best practice care for people whose lives are turned upside down in ways that are unexpected and shocking.

The other side of our work is road safety campaigning and engagement. Funding for this work reduced in 2020, primarily due to pandemic-related social distancing requirements and cancellation, of physical events, including cancellation of Brake conferences, award ceremonies and community fundraising activities. Our physical events in 2020 were replaced with virtual online events and provided us with opportunities to reach even more people, but we were not able to replace hoped-for income, nor plan or run any physical events in 2020 or in the short to medium term. For that reason, in July 2020 we had to protect the charity's financial stability and future by making some cut backs, including redundancy of some staff working in the areas of campaigns, engagement and related fundraising roles.

There has been no alteration, however, in Brake's strategy to continue as the leading UK charity campaigning and engaging people in the cause of road safety, and our work doing that goes on, including advising government and parliament, coordination of Road Safety Week, our work with fleet operators, and our work within communities.

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existences for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

FINANCIAL REVIEW

Funding and financial review

Brake continues to be funded by a mixed income stream of corporate giving, sponsorships, community fundraising, grants, and some limited trading (for example selling seats at our annual fleet awards).

We are continuing to work to generate more support from all income streams to enable growth. Brake has an enviable history of counting its pennies carefully and ensuring income exceeds expenditure. Through a process of strict financial control, particularly control of staffing costs, combined with additional emergency pandemic response funding secured for our SUDDEN service, we finished 2020 with a surplus. This has enabled us to build up our reserve levels in line with our reserves policy giving us the vital protection that reserves provide in the uncertain times we continue to operate within.

We are continuing to exercise increased, strict financial control, combined with consistent and diverse fundraising and careful projection of income and expenditure, and are confident our financial stability and value of reserves can be retained.

Our expenditure on all aspects of our work, including fundraising and administration, is reviewed monthly in line with agreed parameters, including protection of funds that are ringfenced for use on our engagement projects and our National Road Victim Service and SUDDEN service.

We undertake this work through a committee inclusive of senior staff and Board members, inclusive of the chief executive, chief operating officer, Treasurer and Chair.

Brake focuses the bulk of its fundraising efforts on two key income streams: corporate fundraising and community fundraising.

In 2020, our income streams included unrestricted corporate and community fundraising, and grant income, mainly from statutory sources, and we continued to restrain our fundraising costs further.

We do not work with any commercial participators or professional fundraisers.

Brake ensures it conforms to all recognised fundraising standards. We are a member of the Fundraising Regulator and the Institute of Fundraising in the UK. Brake has a six-point Fundraising Promise that it abides by as follows:

- o We are committed to high standards
- o We are honest and open
- o We are clear
- o We are respectful
- o We are fair and reasonable
- o We are accountable

Our fundraising complaints policy is available through our website and on request to members of the public. This policy clearly states the steps we will take, should we receive a complaint about our fundraising practices. These steps include external investigation should it become necessary. To date, Brake has never received a complaint about its fundraising practices.

We recognise that due to the nature of our work, it is inevitable that our fundraisers will come into contact with people who are vulnerable and not able to make informed decisions about their giving. Brake has a vulnerable supporters policy in place to help our fundraisers identify vulnerable people and to give them guidance on how to manage situations as they arise.

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Trustees' Report for the Year Ended 31 December 2020

FINANCIAL REVIEW

Additionally, we follow all current data protection laws and implement changes to our administration systems as and when legislation changes, to ensure the protection of the public, including vulnerable people, from unreasonable intrusion on a person's privacy, unreasonably persistent approaches or undue pressure to give. We do not buy or sell data, including contact lists, nor do we 'cold call' members of the public to request money. Additionally, Brake abides by strict confidentiality practices in relation to users of our National Road Victim Service and SUDDEN service. Individuals being supported through our services are never approached for donations at any point during their contact with Brake.

Reserves policy

Under normal circumstances it is the desired policy of the board to have unrestricted funds to cover a minimum six months' overheads. Due to the pandemic our reserves policy has been reviewed and the board have set a revised minimum level of nine months to protect the charity while operating in such uncertain times. Brake had reserves of around 10 months' overheads at the end of 2020.

FINANCIAL REVIEW

Our fabulous fundraisers

The fundraising support given to Brake in 2020 in such difficult circumstances was fantastic raising £170k. Many of our fundraisers are affected by road crashes and raise funds to help prevent other families from experiencing the same devastation. Our fundraisers also help to raise awareness of Brake's work within their local communities. Some of the highlights in 2020 included:

- Relay24, a fundraising event raising awareness about and recognising that a person dies on the roads every 24 seconds. Some participants swam, some walked, some did 24 minutes of aerobics, all of which generated a fantastic £2,500.
- A family fundraising in memory of a loved one who would normally run in the London 10K but instead, due to cancellation, chose to climb over the top of the O2 arena raising a brilliant £375.
- Family and friends walked the 40 mile Lyke Wake Walk in memory of a loved one in October raising an incredible £11,800
- A fundraiser who organised the 'Not the Edinburgh 10K' after the Edinburgh 10K was cancelled. Running in memory of his wife he raised a superb £1,000.

Our corporate partners

Funding from corporate organisations continues to make up a significant amount of our overall charity income. We are grateful to all those organisations who partner with us to help achieve a common goal of reducing the number of deaths and serious injuries on our roads. The support of our corporate partners often extends beyond financial contributions, and we are particularly thankful for all those that donate their time and expertise to help further the cause of road safety. Above all else, the contributions of our partners ensure that we can offer the help and support so vitally needed for families to piece their lives back together following a road crash.

Our corporate partners enable us to deliver key campaigns and engagement projects, including our Beep! Days, Global Fleet Champions and Road Safety Week. These projects and campaigns contribute hugely to the narrative of road safety messaging in the UK, and we are delighted to have corporate partners to work with us on these initiatives. Corporate support enabled us to run a series of webinars focussed on fleet safety, as well as funding training for our partners in the emergency services who deal directly with the victims of road crashes. Thank you to all our corporate supporters who help make roads and communities safer, both in the UK and worldwide.

Grants and statutory funding

We have continued to work alongside statutory bodies and are grateful to have received grants in 2020. This includes funding from a number of statutory bodies for our National Road Victim Service, and emergency pandemic response funding for our SUDDEN service. The Department for Transport provided funding towards the delivery of Road Safety Week in November 2020, enabling us to produce resources and communicate our key messages to the public.

We greatly appreciate the support we have received in 2020 and are looking to grow our grants income in 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is registered as a charitable company limited by guarantee and its governing document is its Memorandum and Articles of Association as amended on 18 May 2002 and 8 December 2008. The Board of Trustees shall be composed of no fewer than three Trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Method of appointment or election of Trustees

Any person interested in becoming a Trustee of Brake, when there is a vacancy, will have an interview with the chief executive officer and at least one other existing Trustee. This interview will ascertain the proposed Trustee's skills and experience in relation to the needs of Brake and the Board of Trustees. Should the interview be successful, the chief executive officer or other Trustee will then make a recommendation to the Board of Trustees. Appointment of the new Trustee will be subject to a majority agreement of the existing Board and be dependent solely upon the needs of the Board for supplementary membership notwithstanding the personal attributes of the applicant.

The maximum number of Trustees of Brake shall be determined by the charity. Until so fixed, there shall be no maximum number and the minimum number shall be three.

Policies adopted for the induction and training of Trustees

Upon appointment Trustees receive an induction pack. This pack includes the charity's main governance documents and details of Trustees' responsibilities. An assessment process including scenario questions is designed to confirm the newly appointed Trustee has a clear understanding of Brake's aims, objectives and policies. This document is completed by each new Trustee and returned to an existing Trustee to be assessed and feedback given. New Trustees are also invited to attend Brake conferences and events to gain a better understanding of the charity's work and road safety issues in general.

Pay policy for senior staff

The Board of Trustees is required to approve any recruitment, or proposed change in remuneration package that offers a remuneration package above £40,000, and all salaries must be constrained to a degree that they do not exceed our agreed salary brackets for our grades of staff, as outlined in our Staff Handbook.

Administration

In 2020 Brake launched a new four-year strategy (2020-2023) laying out our vision, mission, values, strategic aims and objectives. Part of this strategy is to continue with a careful and cautious approach to managing finances, in order to provide a stable base for continuing to deliver and grow our services and projects in furtherance of our vision.

Related parties relationships

A very small amount of total expenditure is directed towards supporting the development of the New Zealand base of the charity (which also benefits from the income achieved from New Zealand) through partial funding of one employee. This arm is registered as a separate charity under New Zealand charity registration laws.

Risk management

Our risk assessment and risk management processes are consistent with good management practice. We benchmark these against industry standards. Risk can be defined as the combination of the probability of an event and its consequences. Risks can be positive and relate to the taking of opportunities and can be negative and relate to undesirable outcomes. Brake is risk averse when it comes to the protection of our reputation and the safety of our people and will take managed risks with respect to investing in our work and in developing the organisation to have greater impact.

The charity's Trustees have given consideration to the major risks to which Brake is exposed and satisfied themselves that systems or procedures are in place to manage those risks. Brake classifies risk within the following categories -operational, financial, governance and legislation. Statutory responsibility for the management and control of Brake rests with the Board of Trustees. The Trustees delegate day-to-day risk management to the chief executive and the senior leadership team, and hold them to account for ensuring that the right processes are in place to fulfil their statutory role. Trustees have processes in place to ensure that the senior leadership team has accurately assessed the risks and their consequences, that identified risks are being monitored and managed, that policies and procedures are in place and that the risk register is reviewed regularly. Brake complies with all existing data protection legislation.

Brake

Trustees' Report for the Year Ended 31 December 2020

PLANS FOR FUTURE PERIODS

Future developments

2021 is a year of continuation of our strategy to campaign, engage and support victims. We are developing our policies and processes within the National Road Victim Service to reflect our learnings from helping suddenly-bereaved families, and have submitted evidence to the Roads Policing Review about the need for a significantly extended National Road Victim Service to meet the needs of bereaved and seriously injured families, particularly through provision of local caseworkers (we have local caseworkers in two police force areas and need many more caseworkers to give national coverage and end a postcode lottery of care). We are extending our support for catastrophically-injured victims, including more information provision specifically for injured families.

Despite challenging times regarding inability to hold physical events, we are continuing to engage Government in the importance of a Safe System approach to road safety, that delivers evidenced solutions, and continuing to run our engagement projects, including Road Safety Week and our work with fleet managers through our Global Fleet Champions. There is much that can be achieved, regarding engagement, in digital ways. We have a renewed focus, also, on engaging volunteers and welcoming them to assist us to get our message heard locally in the media and in communities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Brake for the purposes 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 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 2006. 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 auditors are 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 auditors are aware of that information.

AUDITORS

The auditors, Haines Watts, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 23 September 2021 and signed on its behalf by:

Deborah Susan Johnson

D S Johnson - Trustee

Report of the Independent Auditors to the Members of Brake

Opinion

We have audited the financial statements of Brake (the 'charitable company') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 (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 December 2020 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 Auditors' 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 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

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 charitable company'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.

However, not all future events or conditions can be predicted. The COVID-19 viral pandemic is one of the most significant economic events for the UK with unprecedented levels of uncertainty of outcomes. It is therefore difficult to evaluate all of the potential implications on the charities' trade, customers, suppliers and the wider economy. The Trustees' view on the impact of COVID-19 is disclosed within the trustees report.

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 Report of the Independent Auditors 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 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 the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the 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 where 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 take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the trustees' Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, 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.

Our 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 a Report of the Independent Auditors 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management; and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- understanding the design of the charity's remuneration policies.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosure to underlying supporting documentation;
- reading the minutes of meetings of the trustees; and
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Brake

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.

Haines Watts.

James F Sutton BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of Haines Watts
Chartered Accountants &
Statutory Auditors
Sterling House
1 Sheepscar Court
Meanwood Road
Leeds
West Yorkshire
LS7 2BB

28 September 2021

Brake

Statement of Financial Activities
for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	6				
Road Safety Activities		82,133	322,594	404,727	602,306
Victim Support Activities		185,187	334,950	520,137	351,064
Sudden Activities		5,000	457,825	462,825	-
Other trading activities	4	376,061	-	376,061	596,946
Investment income	5	8,632	-	8,632	6,820
Other income		58,096	-	58,096	-
Total		715,109	1,115,369	1,830,478	1,557,136
EXPENDITURE ON					
Charitable activities	7				
Fundraising expenses		369,670	-	369,670	658,239
Road Safety Activities		27,293	495,212	522,505	734,278
Victim Support Activities		28,603	245,448	274,051	386,418
Sudden Activities		-	337,166	337,166	-
Total		425,566	1,077,826	1,503,392	1,778,935
NET INCOME/(EXPENDITURE)		289,543	37,543	327,086	(221,799)
RECONCILIATION OF FUNDS					
Total funds brought forward		407,853	(75)	407,778	629,577
TOTAL FUNDS CARRIED FORWARD		697,396	37,468	734,864	407,778

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Balance Sheet
31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	14	17,782	-	17,782	16,545
CURRENT ASSETS					
Debtors	15	116,236	-	116,236	127,823
Cash at bank and in hand		1,065,562	37,468	1,103,030	658,035
		<u>1,181,798</u>	<u>37,468</u>	<u>1,219,266</u>	<u>785,858</u>
CREDITORS					
Amounts falling due within one year	16	(502,184)	-	(502,184)	(394,625)
NET CURRENT ASSETS		<u>679,614</u>	<u>37,468</u>	<u>717,082</u>	<u>391,233</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>697,396</u>	<u>37,468</u>	<u>734,864</u>	<u>407,778</u>
NET ASSETS		<u>697,396</u>	<u>37,468</u>	<u>734,864</u>	<u>407,778</u>
FUNDS	18				
Unrestricted funds				697,396	407,853
Restricted funds				37,468	(75)
TOTAL FUNDS				<u>734,864</u>	<u>407,778</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 September 2021 and were signed on its behalf by:

Deborah Susan Johnson

D S Johnson - Trustee

Richard Cuerden

R W Cuerden - Trustee

Brake

Cash Flow Statement
for the Year Ended 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	448,255	(97,155)
Net cash provided by/(used in) operating activities		<u>448,255</u>	<u>(97,155)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,892)	(142)
Sale of fixed asset investments		-	6,809
Interest received		8,632	6,011
Net cash (used in)/provided by investing activities		<u>(3,260)</u>	<u>12,678</u>
Change in cash and cash equivalents			
in the reporting period		<u>444,995</u>	<u>(84,477)</u>
Cash and cash equivalents at the beginning of the reporting period		658,035	742,512
Cash and cash equivalents at the end of the reporting period		<u>1,103,030</u>	<u>658,035</u>

The notes form part of these financial statements

Brake

Notes to the Cash Flow Statement
for the Year Ended 31 December 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	327,086	(221,799)
Adjustments for:		
Depreciation charges	10,655	4,531
Interest received	(8,632)	(6,011)
(Profit)/Loss on sale of investment	-	(809)
Decrease in debtors	11,587	87,370
Increase in creditors	107,559	39,563
Net cash provided by/(used in) operations	<u>448,255</u>	<u>(97,155)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/20 £	Cash flow £	At 31/12/20 £
Net cash			
Cash at bank and in hand	658,035	444,995	1,103,030
	<u>658,035</u>	<u>444,995</u>	<u>1,103,030</u>
Total	<u>658,035</u>	<u>444,995</u>	<u>1,103,030</u>

1. GENERAL INFORMATION

Brake is a charity, limited by guarantee, incorporated in England and Wales registered at 1 Sheepscar Court, Meanwood Road, Leeds, LS7 2BB under company registered number 03260243 and charity registered number 1093244. The principal place of business is 38 Lion Chambers, John William Street, Huddersfield, HD1 1ES.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Company status

The company is a company limited by guarantee. Each of the members of the charity have each undertaken to contribute a maximum of £10 to the assets of the company in the event of the same being wound up while he or she is a member or within twelve months of them ceasing to be a member.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In particular, in response to the COVID-19 pandemic, the Trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalized and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

2. ACCOUNTING POLICIES - continued

Expenditure

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Tangible fixed assets

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

Office Equipment	- 10 or 20% straight line
Computer equipment	- 33% Straight Line

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Taxation

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

Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Operating leases

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the lease term.

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.

2. ACCOUNTING POLICIES - continued

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities incorporating income and expenditure account over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities incorporating income and expenditure account as the related expenditure is incurred.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Financial Instruments

The company 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.

Concessionary loans

Concessionary loans made to other public benefit entities are measured at cost less impairment.

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements required management to make significant judgments and estimates. The items in the financial statements where these key judgements and estimates have been made include the depreciation of fixed assets and the provisions for costs included within accruals and deferred income.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

4. OTHER TRADING ACTIVITIES

	2020 £	2019 £
Community donations	175,689	377,362
Corporate donations	200,372	219,584
	<u>376,061</u>	<u>596,946</u>

5. INVESTMENT INCOME

	2020 £	2019 £
Deposit account interest	<u>8,632</u>	<u>6,820</u>

6. INCOME FROM CHARITABLE ACTIVITIES

				2020	2019
	Road Safety Activities £	Victim Support Activities £	Sudden Activities £	Total activities £	Total activities £
Road safety activities	404,727	-	-	404,727	602,306
Victim support activities	-	520,137	462,825	982,962	351,064
	<u>404,727</u>	<u>520,137</u>	<u>462,825</u>	<u>1,387,689</u>	<u>953,370</u>

During the year income totalling £844,468 (2019: £329,499) was received in the form of grants by the government and government associated bodies.

Government Grants

Department of Transport

Ministry of Justice

Scottish Government

Foreign and Commonwealth

Police and Crime commissioners

Department of Health and Social

Care

Purpose

Support for the National Road Victim Service, Community Health and Mobility, Website and Road Safety Week

Support guides for road crash victims in England & Wales and help for the helpline

Support guides for road crash victims in Scotland Helpline for road crash victims

Helpline for road crashes and training FLO's

Sudden service to support bereavement due to COVID-19

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Fundraising expenses	290,974	78,696	369,670
Road Safety Activities	409,783	112,722	522,505
Victim Support Activities	219,000	55,051	274,051
Sudden Activities	285,374	51,792	337,166
	<u>1,205,131</u>	<u>298,261</u>	<u>1,503,392</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020	2019
	£	£
Staff costs	908,407	1,009,358
Community fundraising	11,826	29,575
Corporate fundraising	2,419	13,185
Campaigns	1,322	14,665
Support literature	36,005	26,046
Helpline costs	6,970	4,582
Training of FLOs	12	9,845
Sudden	149,331	15,303
Road Safety Week	21,122	34,109
Community events	17,894	49,433
Research costs	4,835	16,225
Professional engagement	12,431	64,978
WEB LED	32,557	50,200
	<u>1,205,131</u>	<u>1,337,504</u>

9. SUPPORT COSTS

	Management £
Fundraising expenses	78,696
Road Safety Activities	112,722
Victim Support Activities	55,051
Sudden Activities	51,792
	<u>298,261</u>

Support costs, included in the above, are as follows:

	Fundraising expenses £	Road Safety Activities £	Victim Support Activities £
Wages	31,807	45,551	22,243
Social security	2,884	4,130	2,017
Pensions	1,621	2,322	1,134
Premises and other costs	20,711	29,671	14,492
Telephone & IT	18,158	26,013	12,706
Auditors' remuneration	3,515	5,035	2,459
	<u>78,696</u>	<u>112,722</u>	<u>55,051</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

9. SUPPORT COSTS - continued

	Sudden Activities £	2020 Total activities £	2019 Total activities £
Wages	20,938	120,539	245,075
Social security	1,898	10,929	18,349
Pensions	1,067	6,144	12,421
Premises and other costs	13,628	78,502	101,319
Telephone & IT	11,948	68,825	55,113
Auditors' remuneration	2,313	13,322	9,154
	<u>51,792</u>	<u>298,261</u>	<u>441,431</u>

10. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation - owned assets	<u>10,655</u>	<u>4,531</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

12. STAFF COSTS

	2020 £	2019 £
Wages and salaries	938,336	1,131,352
Social security costs	68,594	68,034
Other pension costs	39,089	85,817
	<u>1,046,019</u>	<u>1,285,203</u>

The average monthly number of employees during the year was as follows:

	2020 31	2019 33
Employees	<u>31</u>	<u>33</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 2	2019 3
£60,001 - £70,000	<u>2</u>	<u>3</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Road Safety Activities	13,083	589,223	602,306
Victim Support Activities	3,277	347,787	351,064
Other trading activities	596,946	-	596,946
Investment income	6,820	-	6,820
Total	620,126	937,010	1,557,136
EXPENDITURE ON			
Charitable activities			
Fundraising expenses	658,239	-	658,239
Road Safety Activities	144,596	589,682	734,278
Victim Support Activities	38,631	347,787	386,418
Total	841,466	937,469	1,778,935
NET INCOME/(EXPENDITURE)	(221,340)	(459)	(221,799)
RECONCILIATION OF FUNDS			
Total funds brought forward	629,193	384	629,577
TOTAL FUNDS CARRIED FORWARD	407,853	(75)	407,778

14. TANGIBLE FIXED ASSETS

	Office Equipment £	Computer equipment £	Totals £
COST			
At 1 January 2020	18,039	35,498	53,537
Additions	58	11,834	11,892
At 31 December 2020	18,097	47,332	65,429
DEPRECIATION			
At 1 January 2020	8,602	28,390	36,992
Charge for year	1,859	8,796	10,655
At 31 December 2020	10,461	37,186	47,647
NET BOOK VALUE			
At 31 December 2020	7,636	10,146	17,782
At 31 December 2019	9,437	7,108	16,545

Brake

Notes to the Financial Statements - continued for the Year Ended 31 December 2020

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade debtors	92,502	92,580
Other debtors	150	7,956
Prepayments and accrued income	23,584	27,287
	<u>116,236</u>	<u>127,823</u>

Included within other debtors is a concessionary loan amount due from Brake New Zealand of £NIL (2019:£7,806). No interest is charged on this concessionary loan and Brake may demand repayment at any time.

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Trade creditors	36,529	37,616
Social security and other taxes	19,095	20,197
VAT	40,310	9,522
Other creditors	6,646	7,323
Accruals and deferred income	399,604	319,967
	<u>502,184</u>	<u>394,625</u>

Deferred income within the accounts relates to items of income relating to a future period.

Included within other creditors is a concessionary loan amount due to Brake New Zealand of £912 (2019:£NIL). No interest is charged on this concessionary loan and Brake New Zealand may demand repayment at any time.

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	46,203	43,708
Between one and five years	161,511	204,560
	<u>207,714</u>	<u>248,268</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. MOVEMENT IN FUNDS

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	407,853	289,543	697,396
Restricted funds			
Road safety week	34	(34)	-
Beep beep	1	(1)	-
Fleet Seminars/Conf	(20)	20	-
Pledge Seminars	(473)	473	-
NRVS Packs E&W MOJ	383	(383)	-
NRVS Helpline PCC grant/sponsors	-	37,468	37,468
	<u>(75)</u>	<u>37,543</u>	<u>37,468</u>
TOTAL FUNDS	<u>407,778</u>	<u>327,086</u>	<u>734,864</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. 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	715,109	(425,566)	289,543
Restricted funds			
Campaigns LED Grant	83,478	(83,478)	-
Campaigns Vision Zero	7,600	(7,600)	-
Road safety week	-	(34)	(34)
Research Reports, DLG	24,995	(24,995)	-
RSW Grants DFT	45,469	(45,469)	-
Beep beep	39,100	(39,101)	(1)
YFB Toyota	1,815	(1,815)	-
YFB Co-Op	3,959	(3,959)	-
YFB War/Other	7,444	(7,444)	-
DFT Curriculum H&M Grant	43,160	(43,160)	-
Arval E Learning	7,395	(7,395)	-
Fleet Seminars/Conf	3,327	(3,307)	20
Fleet Webinars	9,715	(9,715)	-
Pledge Seminars	-	473	473
GFC Sponsorship	5,906	(5,906)	-
GFC Summit	12,090	(12,090)	-
GFC Awards	5,771	(5,771)	-
GFC Sponsorship 2020	12,195	(12,195)	-
FLO	20,542	(20,542)	-
NRVS Events Regional Day 2020	12,070	(12,070)	-
NRVS Events Seminars	20,395	(20,395)	-
NRVS Other Resources/Booklets	555	(555)	-
NRVS Explanamation	4,550	(4,550)	-
NRVS Packs E&W MOJ	24,539	(24,922)	(383)
NRVS Helpline PCC grant/sponsors	39,902	(2,434)	37,468
NRVS Helpline Grant Scot	36,837	(36,837)	-
NRVS Helpline Grant NI	12,000	(12,000)	-
NRVS Helpline IRBA	39,996	(39,996)	-
NRVS Helpline DFT Grant	118,179	(118,179)	-
NRVS Helpline Grant MOJ/FCO	14,560	(14,560)	-
Sudden A&T Child/Report	6,355	(6,355)	-
Sudden DHSC	426,250	(426,250)	-
Sudden Lottery/Barclay	25,220	(25,220)	-
	<u>1,115,369</u>	<u>(1,077,826)</u>	<u>37,543</u>
TOTAL FUNDS	<u>1,830,478</u>	<u>(1,503,392)</u>	<u>327,086</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/19 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	629,193	(221,340)	407,853
Restricted funds			
Road safety week	-	34	34
Beep beep	1	-	1
Fleet Seminars/Conf	-	(20)	(20)
Pledge Seminars	-	(473)	(473)
NRVS Packs E&W MOJ	383	-	383
	<u>384</u>	<u>(459)</u>	<u>(75)</u>
TOTAL FUNDS	<u>629,577</u>	<u>(221,799)</u>	<u>407,778</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2020

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	620,126	(841,466)	(221,340)
Restricted funds			
Campaigns	110,200	(110,200)	-
Kids Walk	23,500	(23,500)	-
Road safety week	45,961	(45,927)	34
Sudden	18,880	(18,880)	-
Annual Reception	19,394	(19,394)	-
Campaign Other	4,935	(4,935)	-
Research Reports, DLG	37,792	(37,792)	-
RSW Grants DFT	56,085	(56,085)	-
Beep beep	40,000	(40,000)	-
YFB Toyota	10,068	(10,068)	-
YFB Co-Op	9,592	(9,592)	-
YFB War/Other	11,707	(11,707)	-
Fleet Seminars/Conf	40,610	(40,630)	(20)
Fleet Awards	73,945	(73,945)	-
Pledge Seminars	19,445	(19,918)	(473)
GFC Sponsorship	67,109	(67,109)	-
FLO	28,649	(28,649)	-
NRVS Other Resources/Booklets	20,349	(20,349)	-
NRVS Packs E&W MOJ	31,367	(31,367)	-
NRVS Helpline sponsors	85,721	(85,721)	-
NRVS Helpline PCC grant/sponsors	62,859	(62,859)	-
NRVS Helpline Grant Scot	19,506	(19,506)	-
NRVS Helpline Grant NI	8,196	(8,196)	-
NRVS Helpline IRBA	2,287	(2,287)	-
NRVS Helpline Grant MOJ/FCO	88,853	(88,853)	-
	937,010	(937,469)	(459)
TOTAL FUNDS	<u>1,557,136</u>	<u>(1,778,935)</u>	<u>(221,799)</u>

19. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund and amounted to £41,957 (2019 - £85,817). Contributions totalling £5,480 (2019 - £4,693) were payable to the fund at the balance sheet date and are included in creditors.

20. RELATED PARTY DISCLOSURES

During the year transactions with Brake (New Zealand) which is managed by the Chief executive officer of Brake, Mary Williams, occurred whereby Brake UK paid Brake (New Zealand) an amount totalling £52,391 (2019: £58,600) for charges relating to time of Brake (New Zealand) staff assisting Brake UK.

As at 31 December 2020 the balance sheet contains a concessionary loan due to Brake (New Zealand) totalling £912 (2019: due from Brake NZ: £7,806). The loan is interest free and repayable on demand from Brake.