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

Trustees' Report and  
Financial Statements for the Year Ended 31 December 2021  
for  
Brake

Brake

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for the Year Ended 31 December 2021

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Brake

Reference and Administrative Details  
for the Year Ended 31 December 2021

**TRUSTEES**

J C B Bailey  
S Christmas  
R W Cuerden  
K Gledhill  
D S Johnson  
C Linsell  
J H Millar  
N J Reed  
F Senior (resigned 25/1/2022)  
H L Gillan  
N D Naran (appointed 18/1/2022)

**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

The Trustees present their annual report together with the audited financial statements of the company for the year 1 January 2021 to 31 December 2021. 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 it works to: help people bereaved or physically injured by a sudden event through the provision of support services, so as to relieve their suffering; and 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 pollution, 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.

Our vision is a world with zero road harm where we can all move in a safe and healthy way, as part of our normal day.

Brake advises Government departments on matters relating to road safety and care for people bereaved or physically injured by a sudden event; and works to achieve evidenced based action by all to achieve safe and healthy mobility. Our projects include 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. Brake delivers the National Road Victim Service which provides support for people affected by road crashes and advises other professionals working with them such as police. Brake also delivers 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.

## **ACHIEVEMENT AND PERFORMANCE**

### **Introduction**

Deaths and injuries due to road crashes are indiscriminate, violent, devastating and shockingly common. Every day on UK roads, 5 people are killed and many more suffer serious injuries. One in 10 is a child.

Road crashes cause sudden and shocking deaths at the roadside, agonisingly slow deaths in hospital, and life-changing disabilities. Road crashes hit at the heart of families and communities, killing and maiming our children, parents, siblings and other loved ones. They spread shock waves across our schools, where we work, and where we live. They place a burden on our emergency services and economy. Families affected by road crashes need urgent and ongoing help.

This Report explains how Brake helped nearly 1,000 families affected by bereavement and the most catastrophic injuries in 2021 with our standards-driven National Road Victim Service.

It also explains how we campaigned to end the carnage by advising Government, working in partnership with communities and employers, and giving road victims a voice. Our Impact is significantly growing thanks to generous donations and grants. But it is not enough. Our goal is to help more than 4,000 families bereaved and suffering the most catastrophic injuries, and build much stronger and louder campaigns for safe streets.

Mary Williams OBE  
Chief executive

## **FINANCIAL REVIEW**

### **Going Concern**

We are living through extraordinary and challenging times with the charity sector facing a trio of threats; the impact of 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 2021, Brake continued to take care through social distancing. All staff worked remotely from home throughout 2021, however in 2022 some face time is commencing and team meetings and cohesion are important for the charity.

Throughout 2021 Brake worked hard to utilise its skills and resources to meet charitable goals appropriate to the situation we found ourselves continuing to work within. After successful delivery of SUDDEN for families suddenly bereaved by causes including COVID, Brake has continued delivery and development of the National Road Victim Service, which provides vital support for people bereaved and injured by road crashes across the UK, and helped nearly 1,000 families in 2021. There have been significant learnings and developments of NRVS in its trauma-informed approach to working, to help progress positive outcomes for victims' welfare and wellbeing.

The other side of our work is road safety campaigning and engagement. Funding for this work remained problematic for pandemic reasons, but we continued to deliver important projects, including Road Safety Week.

There has been no alteration 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.

During 2021, we were instrumental in bringing together nearly 50 organisations to support a report we co-authored, at [www.saferoadsforall.org](http://www.saferoadsforall.org) which advises Government on best practice road safety strategy, including funding of care for road victims, in the hopes Government will produce a road safety strategy and fund road victim care more comprehensively, as needed to level up care for victims.

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, we finished 2021 with a reasonable reserve level giving us the vital protection we need to operate in these challenging times, but also times of opportunity and importance of our cause.

We are continuing to exercise increased, strict financial control to manage reserve levels, while also recognising that the charity must invest to develop, within safe use of reserves.

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.

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 2021, 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.

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. Brake exceeded this at the end of 2021.

## **FINANCIAL REVIEW**

### **Our fabulous fundraisers**

A HUGE THANK YOU to all our fundraisers and volunteers who helped fund and support the charity in 2021. 309 fabulous fundraisers took part in fundraising events and gave donations to raise vital funds to support our work. Between them, they raised more than £256,000. Many more volunteers gave their time to help us by promoting road safety in their communities.

### **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 Kids Walk, 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. 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 2021. This includes funding from a number of statutory bodies for our National Road Victim Service, with particular thanks to the Department for Transport, which grant aided NRVS and provided funding towards the delivery of Road Safety Week in November 2021, enabling us to produce resources and communicate our key messages to the public.

We greatly appreciate all the support we have received 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.

### **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.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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.

## **PLANS FOR FUTURE PERIODS**

### **Future developments**

2022 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 and hybrid 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 29 September 2022 and signed on its behalf by:



D S Johnson - Trustee

### **Opinion**

We have audited the financial statements of Brake (the 'charitable company') for the year ended 31 December 2021 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 2021 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.

### **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.

### **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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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, including the impact on revenue recognition 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; and
- the use of data analytics to identify transactions requiring further investigation.

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

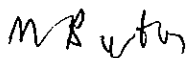
There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**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.



Matthew Barton BA (Hons) FCA CTA (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

30 September 2022

BrakeStatement of Financial Activities  
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>					
Road Safety Activities		61,166	236,080	297,246	404,726
Victim Support Activities		260,888	233,122	494,010	520,137
Sudden Activities		-	502,093	502,093	462,825
Other trading activities	4	451,465	-	451,465	376,061
Investment income	5	1,601	-	1,601	8,632
Other income		-	-	-	58,096
<b>Total</b>		<b>775,120</b>	<b>971,295</b>	<b>1,746,415</b>	<b>1,830,477</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Fundraising expenses	7	195,160	-	195,160	369,670
Road Safety Activities		26,010	236,080	262,090	522,505
Victim Support Activities		250,637	259,665	510,302	274,051
Sudden Activities		-	476,301	476,301	337,166
<b>Total</b>		<b>471,807</b>	<b>972,046</b>	<b>1,443,853</b>	<b>1,503,392</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>303,313</b>	<b>(751)</b>	<b>302,562</b>	<b>327,085</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>697,396</b>	<b>37,468</b>	<b>734,864</b>	<b>407,778</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,000,709</b>	<b>36,717</b>	<b>1,037,426</b>	<b>734,863</b>

The notes form part of these financial statements

Brake

Balance Sheet  
31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31/12/21 Total funds £	31/12/20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	11,461	-	11,461	17,782
<b>CURRENT ASSETS</b>					
Debtors	15	154,736	-	154,736	116,236
Cash at bank and in hand		1,275,985	36,716	1,312,701	1,103,030
		<u>1,430,721</u>	<u>36,716</u>	<u>1,467,437</u>	<u>1,219,266</u>
<b>CREDITORS</b>					
Amounts falling due within one year	16	(441,472)	-	(441,472)	(502,184)
<b>NET CURRENT ASSETS</b>		<u>989,249</u>	<u>36,716</u>	<u>1,025,965</u>	<u>717,082</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,000,710</u>	<u>36,716</u>	<u>1,037,426</u>	<u>734,864</u>
<b>NET ASSETS</b>		<u>1,000,710</u>	<u>36,716</u>	<u>1,037,426</u>	<u>734,864</u>
<b>FUNDS</b>	18				
Unrestricted funds				1,000,710	697,396
Restricted funds				36,716	37,468
<b>TOTAL FUNDS</b>				<u>1,037,426</u>	<u>734,864</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 29 September 2022 and were signed on its behalf by:



D S Johnson - Trustee

*Richard Cuorden*

R W Cuorden - Trustee

Brake

Cash Flow Statement  
for the Year Ended 31 December 2021

	Notes	31/12/21 £	31/12/20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	210,389	448,255
Net cash provided by operating activities		<u>210,389</u>	<u>448,255</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(2,319)	(11,892)
Interest received		1,601	8,632
Net cash used in investing activities		<u>(718)</u>	<u>(3,260)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>209,671</u>	<u>444,995</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,103,030</u>	<u>658,035</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,312,701</u></u>	<u><u>1,103,030</u></u>

The notes form part of these financial statements



Notes to the Cash Flow Statement  
for the Year Ended 31 December 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/21 £	31/12/20 £
<b>Net Income for the reporting period (as per the Statement of Financial Activities)</b>	302,562	327,086
<b>Adjustments for:</b>		
Depreciation charges	8,640	10,655
Interest received	(1,601)	(8,632)
(Increase)/decrease in debtors	(38,500)	11,587
(Decrease)/increase in creditors	(60,712)	107,559
<b>Net cash provided by operations</b>	<u>210,389</u>	<u>448,255</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/21 £	Cash flow £	At 31/12/21 £
<b>Net cash</b>			
Cash at bank and In hand	1,103,030	209,671	1,312,701
	<u>1,103,030</u>	<u>209,671</u>	<u>1,312,701</u>
<b>Total</b>	<u>1,103,030</u>	<u>209,671</u>	<u>1,312,701</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.

### **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. Based on these assessments, given the measures that could be undertaken to mitigate the current uncertain wider economic 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.

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.

## **2. ACCOUNTING POLICIES - continued**

### **Tangible fixed assets**

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.

### **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.

### **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**

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**2. ACCOUNTING POLICIES - continued**

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 judgments and estimates have been made include deferred income.

**4. OTHER TRADING ACTIVITIES**

	31/12/21	31/12/20
	£	£
Community donations	266,610	175,689
Corporate donations	184,855	200,372
	<u>451,465</u>	<u>376,061</u>

**5. INVESTMENT INCOME**

	31/12/21	31/12/20
	£	£
Deposit account interest	<u>1,601</u>	<u>8,632</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

				31/12/21	31/12/20
	Road Safety Activities £	Victim Support Activities £	Sudden Activities £	Total activities £	Total activities £
Road safety activities	297,245	-	-	297,245	404,726
Victim support activities	1	494,010	502,093	996,104	982,962
	<u>297,246</u>	<u>494,010</u>	<u>502,093</u>	<u>1,293,349</u>	<u>1,387,688</u>

During the year income totalling £797,691 (2020: £844,468) was received in the form of grants by the government and government associated bodies.

**Government Grants**

Department for Transport

Scottish Government  
Foreign, Commonwealth and  
Development Office

Police and Crime Commissioners  
Department of Health and Social Care

**Purpose**

Support for the National Road Victim Service and Road  
Safety Week

Support for the National Road Victim Service

Support for the National Road Victim Service

Support for the National Road Victim Service

Support for the SUDDEN service to support bereavement  
due to COVID-19

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Fundraising expenses	170,645	24,515	195,160
Road Safety Activities	229,985	32,105	262,090
Victim Support Activities	360,006	150,296	510,302
Sudden Activities	306,587	169,714	476,301
	<u>1,067,223</u>	<u>376,630</u>	<u>1,443,853</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31/12/21 £	31/12/20 £
Staff costs	851,213	908,407
Community fundraising	11,199	11,826
Corporate fundraising	9,987	2,419
Campaigns	1,190	1,322
Support literature	10,705	36,005
Helpline costs	6,928	6,970
Training of FLOs	-	12
Sudden	66,934	149,331
Road Safety Week	17,359	21,122
Community events	18,945	17,894
Research costs	5,045	4,835
Professional engagement	11,586	12,431
WEB LED	2,837	32,557
Caseworker	53,295	-
	<u>1,067,223</u>	<u>1,205,131</u>

**9. SUPPORT COSTS**

	Management £
Fundraising expenses	24,515
Road Safety Activities	32,105
Victim Support Activities	150,296
Sudden Activities	169,714
	<u>376,630</u>

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

	Fundraising expenses £	Road Safety Activities £	Victim Support Activities £
Wages	13,652	17,880	83,703
Social security	590	773	3,619
Pensions	1,816	2,377	11,129
Premises and other costs	5,820	7,621	35,678
Telephone & IT	2,129	2,788	13,051
Auditors' remuneration	508	666	3,116
	<u>24,515</u>	<u>32,105</u>	<u>150,296</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**9. SUPPORT COSTS - continued**

		31/12/21	31/12/20
	Sudden Activities	Total activities	Total activities
	£	£	£
Wages	94,517	209,752	120,539
Social security	4,086	9,068	10,929
Pensions	12,567	27,889	6,144
Premises and other costs	40,288	89,407	78,502
Telephone & IT	14,737	32,705	68,825
Auditors' remuneration	3,519	7,809	13,322
	<u>169,714</u>	<u>376,630</u>	<u>298,261</u>

**10. NET INCOME/(EXPENDITURE)**

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

	31/12/21	31/12/20
	£	£
Depreciation - owned assets	<u>8,640</u>	<u>10,655</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**12. STAFF COSTS**

	31/12/21	31/12/20
	£	£
Wages and salaries	981,162	938,336
Social security costs	66,030	68,594
Other pension costs	50,730	39,089
	<u>1,097,922</u>	<u>1,046,019</u>

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

	31/12/21	31/12/20
	28	31
Employees	<u>28</u>	<u>31</u>

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

	31/12/21	31/12/20
	2	2
£60,001 - £70,000	<u>2</u>	<u>2</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Road Safety Activities	82,132	322,594	404,726
Victim Support Activities	185,187	334,950	520,137
Sudden Activities	5,000	457,825	462,825
Other trading activities	376,061	-	376,061
Investment Income	8,632	-	8,632
Other Income	58,096	-	58,096
<b>Total</b>	<b>715,108</b>	<b>1,115,369</b>	<b>1,830,477</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Fundraising expenses	369,670	-	369,670
Road Safety Activities	27,293	495,212	522,505
Victim Support Activities	28,603	245,448	274,051
Sudden Activities	-	337,166	337,166
<b>Total</b>	<b>425,566</b>	<b>1,077,826</b>	<b>1,503,392</b>
<b>NET INCOME</b>	<b>289,542</b>	<b>37,543</b>	<b>327,085</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>407,853</b>	<b>(75)</b>	<b>407,778</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>697,395</b>	<b>37,468</b>	<b>734,863</b>

**14. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2021	18,097	47,332	65,429
Additions	409	1,910	2,319
At 31 December 2021	18,506	49,242	67,748
<b>DEPRECIATION</b>			
At 1 January 2021	10,461	37,186	47,647
Charge for year	1,801	6,839	8,640
At 31 December 2021	12,262	44,025	56,287
<b>NET BOOK VALUE</b>			
At 31 December 2021	6,244	5,217	11,461
At 31 December 2020	7,636	10,146	17,782

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/21	31/12/20
	£	£
Trade debtors	72,168	92,502
Other debtors	5,392	150
Prepayments and accrued income	77,176	23,584
	<u>154,736</u>	<u>116,236</u>

Included within other debtors is a concessionary loan amount due from Brake New Zealand of £5,392 (2020:£NIL). No interest is charged on this concessionary loan and Brake may demand repayment at any time.

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/21	31/12/20
	£	£
Trade creditors	50,832	36,529
Social security and other taxes	18,142	19,095
VAT	19,598	40,310
Other creditors	4,104	6,646
Accruals and deferred income	348,796	399,604
	<u>441,472</u>	<u>502,184</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 £NIL (2020: £912). 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:

	31/12/21	31/12/20
	£	£
Within one year	46,203	46,203
Between one and five years	115,308	161,511
	<u>161,511</u>	<u>207,714</u>

**18. MOVEMENT IN FUNDS**

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
<b>Unrestricted funds</b>			
General fund	697,396	303,314	1,000,710
<b>Restricted funds</b>			
NRVS Helpline PCC grant/sponsors	37,468	(752)	36,716
<b>TOTAL FUNDS</b>	<u>734,864</u>	<u>302,562</u>	<u>1,037,426</u>



Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**18. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	775,121	(471,807)	303,314
<b>Restricted funds</b>			
Arval E Learning	7,605	(7,605)	-
Beep Beep	1,261	(1,261)	-
Campaigns LED Grant	21,522	(21,522)	-
DFT Curriculum H&M Grant	2,500	(2,500)	-
Research Reports, DLG	11,246	(11,246)	-
GFC Sponsorship	12,600	(12,600)	-
GFC Webinars	9,060	(9,060)	-
RSW Grants DFT	74,499	(74,499)	-
Road Safety Week	77,540	(77,540)	-
Fleet Awards	16,976	(16,976)	-
YFB War/Other	(2,077)	2,077	-
FLO	23,246	(23,246)	-
Helpline	136,566	(136,566)	-
IRVA Warwick	41,012	(41,012)	-
NRVS Other Packs/Sponsors	21,001	(21,001)	-
NRVS Helpline PCC grant/sponsors	38,000	(38,752)	(752)
Case Worker Model	10,013	(10,013)	-
PI Caseworkers	(36,716)	36,716	-
Sudden DHSC	254,003	(254,003)	-
Sudden Lottery/Barclays	165,079	(165,079)	-
Sudden Other	46,984	(46,984)	-
Sudden Resources	10,651	(10,651)	-
Sudden Sponsorship	25,375	(25,375)	-
CAV DG Cities	3,348	(3,348)	-
	971,294	(972,046)	(752)
<b>TOTAL FUNDS</b>	<b>1,746,415</b>	<b>(1,443,853)</b>	<b>302,562</b>

**Comparatives for movement in funds**

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

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021

**18. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	715,109	(425,566)	289,543
<b>Restricted funds</b>			
Campaigns Vision Zero	7,600	(7,600)	-
YFB Toyota	1,815	(1,815)	-
YFB Co-Op	3,959	(3,959)	-
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 Summit	12,090	(12,090)	-
GFC Awards	5,771	(5,771)	-
GFC Sponsorship 2020	12,195	(12,195)	-
NRVS Events Regional Day 2020	12,070	(12,070)	-
NRVS Events Seminars	20,395	(20,395)	-
NRVS Other Resources/Booklets	555	(555)	-
NRVS Explanamtion	4,550	(4,550)	-
NRVS Packs E&W MOJ	24,539	(24,922)	(383)
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)	-
Beep Beep	39,100	(39,101)	(1)
Campaigns LED Grant	83,478	(83,478)	-
DFT Curriculum H&M Grant	43,160	(43,160)	-
Research Reports, DLG	24,995	(24,995)	-
GFC Sponsorship	5,906	(5,906)	-
RSW Grants DFT	45,469	(45,469)	-
Road Safety Week	-	(34)	(34)
YFB War/Other	7,444	(7,444)	-
FLO	20,542	(20,542)	-
NRVS Helpline PCC grant/sponsors	39,902	(2,434)	37,468
Sudden DHSC	426,250	(426,250)	-
Sudden Lottery/Barclays	25,220	(25,220)	-
	<u>1,115,369</u>	<u>(1,077,826)</u>	<u>37,543</u>
<b>TOTAL FUNDS</b>	<u>1,830,478</u>	<u>(1,503,392)</u>	<u>327,086</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 £50,730 (2020 - £39,089). Contributions totalling £4,102 (2020 - £5,480) 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 £75,068 (2020: £52,391) for charges relating to time of Brake (New Zealand) staff assisting Brake UK.

As at 31 December 2021 the balance sheet contains a concessionary loan due from Brake (New Zealand) totalling £5,392 (2020: due to Brake NZ: £912). The loan is interest free and repayable on demand from Brake.

## Brake

### Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31/12/21 £	31/12/20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Community donations	266,610	175,689
Corporate donations	184,855	200,372
	<hr/> 451,465	<hr/> 376,061
<b>Investment income</b>		
Deposit account interest	1,601	8,632
<b>Charitable activities</b>		
Road safety activities	297,245	404,727
Victim support activities	996,104	982,962
	<hr/> 1,293,349	<hr/> 1,387,689
<b>Other income</b>		
Furlough income	-	58,096
	<hr/> -	<hr/> 58,096
<b>Total incoming resources</b>	<hr/> 1,746,415	<hr/> 1,830,478
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	771,410	817,797
Social security	56,962	57,665
Pensions	22,841	32,945
Community fundraising	11,199	11,826
Corporate fundraising	9,987	2,419
Campaigns	1,190	1,322
Support literature	10,705	36,005
Helpline costs	6,928	6,970
Training of FLOs	-	12
Sudden	66,934	149,331
Road Safety Week	17,359	21,122
Community events	18,945	17,894
Research costs	5,045	4,835
Professional engagement	11,586	12,431
WEB LED	2,837	32,557
Caseworker	53,295	-
	<hr/> 1,067,223	<hr/> 1,205,131
<b>Support costs</b>		
<b>Management</b>		
Wages	209,752	120,539
Social security	9,068	10,929
Pensions	27,889	6,144
Premises and other costs	89,407	78,502
Telephone & IT	32,705	68,825
Auditors' remuneration	7,809	13,322
	<hr/> 376,630	<hr/> 298,261
<b>Total resources expended</b>	<hr/> 1,443,853	<hr/> 1,503,392
<b>Net income</b>	<hr/> 302,562	<hr/> 327,086

This page does not form part of the statutory financial statements