

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

Trustees' Report and  
Financial Statements for the Year Ended 31 December 2023  
for  
Brake

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for the Year Ended 31 December 2023

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<b>TRUSTEES</b>	J C B Bailey (resigned 1/2/2024) S Christmas R W Cuerden K Gledhill (resigned 2/8/2023) D S Sleightholme C Linsell N J Reed H L Gillan (resigned 2/5/2024) N D Naran P E Allen (appointed 1/6/2023) S J Bradbury (appointed 1/6/2023) M Byard (appointed 1/6/2023) C L Haines (appointed 1/6/2023)
<b>COMPANY SECRETARY</b>	R W Cuerden
<b>REGISTERED OFFICE</b>	3rd Floor 56 Wellington Street Leeds West Yorkshire LS1 2EE
<b>REGISTERED COMPANY NUMBER</b>	03260243 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1093244
<b>AUDITORS</b>	Haines Watts Chartered Accountants & Statutory Auditors 3rd Floor 56 Wellington Street Leeds West Yorkshire LS1 2EE
<b>CEO</b>	Ross Moorlock
<b>KEY MANAGEMENT PERSONNEL</b>	Chris Linsell - Treasurer  Louise Robbins - Head of Finance Scott Williams - Head of Programme Delivery Tracey Lister - Head of Service Delivery Jami Blythe - Head of Development

The Trustees present their annual report together with the audited financial statements of the company for the year 1 January 2023 to 31 December 2023. 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 seriously injured in road crashes 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 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.

Our vision is a world with zero road harm where we can all move in a safe and healthy way, whoever we are and however we travel.

Brake advises Government departments on matters relating to road safety and care for people bereaved or seriously injured in road crashes 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 the police.

### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission'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 and through awareness raising in their communities.

## **ACHIEVEMENT AND PERFORMANCE**

### **Introduction**

A death or serious injury on roads should be a rare and unusual event. But sadly, today's reality is that five people die on the UK's roads every day, and more than 15 times as many people are seriously injured.

If the aviation or rail industry had a safety record like that, planes would be grounded, and trains would be stopped. But when it comes to our roads, we somehow, as a society, tolerate the intolerable, or convince ourselves that road deaths and life-changing injuries are just an inevitability, and an acceptable trade-off against our need to move between places.

We have to do better than this. Behind these numbers are real people, real lives. Families and communities ripped apart and forever changed, and lives cut short, as a result of preventable road crashes.

In 2023 we continued to campaign for evidence-based policies and investments to enable everyone to have access to safe and healthy mobility. We worked with schools and families, communities, and companies to champion the cause of road safety and raise awareness of key road safety issues. We coordinated Road Safety Week, the UK's biggest annual road safety campaign, and we celebrated and shared work related road risk best practice amongst organisations that employ people who drive for work.

While people continue to die and suffer serious injury on the UK's roads, Brake will continue to do everything in our power to support road crash victims. Our expansion of our National Road Victim Service continued in 2023 and enabled us to support almost 2000 families affected by road death and injury. That included the provision of enhanced face to face support, provided by our growing team of local caseworkers operating in communities across the UK.

A massive thank you to everyone who has worked with us in 2023, from our fundraisers and volunteers and the emergency services to our corporate partners, funders and campaigners - our efforts would not succeed without your support.

Ross Moorlock  
Chief Executive Officer

## **ACHIEVEMENT AND PERFORMANCE**

### **Some highlights of 2023**

#### **National Road Victim Service - supporting road victims**

The National Road Victim Service, run by Brake, is the only national provider of a trauma-informed, specialist case-managed care service specifically developed to enable coping, and meet welfare and wellbeing goals, of bereaved and catastrophically injured road victims. The service further expanded in 2023, with the addition of new caseworker roles, including multiple new roles in London and Devon and Cornwall. This enabled us to support almost 2,000 families across the year. We now provide dedicated, on-the-ground support for road victims in Scotland and all ten regions of England and Wales. Support for road victims in Northern Ireland is provided online and over the phone. We also support UK citizens bereaved or injured in road crashes abroad.

Since it was set up in 1996, Brake's National Road Victim Service has helped more than 50,000 victims across the UK through provision of vital information and caseworker care. All police forces across the UK distribute National Road Victim Service information to road victim families and the service works in close partnership with police Family Liaison Officers across the UK.

#### **Safe and Green Driving survey reports**

Brake and AXA UK announced a new strategic partnership to publish a series of reports on driver behaviour and opinions on topics related to driving safely and sustainability. Throughout the year we conducted research and produced insight reports on the cost-of-living crisis on road safety, driver opinions on new technology and the importance of driver education.

#### **Beep Beep! Day**

In April more than 105,000 nursery aged children took part in a Brake Beep Beep! Day, a road safety day run by schools, nurseries, playgroups and childminders to teach important road safety basics to young children. We provided 1,450 action packs full of ideas and fun activities focusing on three important topics: holding hands with a grown up when walking near roads, crossing roads at safe places with a grown up and using a child seat when travelling by car.

#### **After the Crash Conference**

In June Brake held its inaugural 'After the Crash conference' to showcase excellence in post-crash care. Nearly 190 people representing the police, emergency services, charities that support injured road victims or bereaved adults or children, trauma counsellors and therapists, gathered at the After the Crash conference in Manchester to share knowledge and best practice to ensure that people affected by road crashes receive the expert support they need.

#### **UK Fleet Champions Awards**

More than 230 people from the fleet industry came together to enjoy a celebration dinner and honour 60 shortlisted organisations and individuals for their outstanding commitment to road safety, across 11 different awards categories. The awards are an opportunity for us to celebrate and share best practice in managing work related road risk.

#### **Road Safety Week - Let's talk about speed**

National Road Safety Week, our flagship awareness raising event, took place in November 2023, and had an estimated reach of 18.2 million people and was themed Let's talk about speed. Across the week, we hosted a national conversation to help people talk about why safe speeds matter for safe and healthy journeys. Schools helped children learn why slow traffic in places where we live, work and play is important, and how to speak up for safe and healthy journeys. Organisations helped employees or members understand how to protect themselves and other road users through good policies, procedures, training and education. Emergency services and road safety professionals highlighted the work they do to reduce casualties and care for people affected by crashes. Road crash victims shared their stories to help people understand why we need to talk about speed.

## **FINANCIAL REVIEW**

### **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence 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.

### **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. Through a process of strict financial control, we finished 2023 with a reasonable reserve level (8 months) 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 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 is reviewed monthly in line with agreed parameters, including protection of any restricted funds for specific activities.

We undertake this work through a committee inclusive of senior staff and Board members, inclusive of the Chief Executive, Head of Finance, and Treasurer.

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

In 2023, our income streams included unrestricted corporate (£303,462) and community fundraising (£375,643), and grant income, mainly from statutory sources (£965,902).

We do not work with any 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 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 any of our 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.

## **FINANCIAL REVIEW**

### **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 met this requirement at the end of 2023.

### **Our fabulous fundraisers**

A BIG THANK YOU to all our fundraisers and volunteers who helped fund and support the charity in 2023. More than 300 fabulous fundraisers took part in fundraising events and gave donations to raise vital funds to support our work. Between them, they raised more than £375,000. Many more volunteers gave their time to help us by promoting road safety in their communities.

### **Our corporate partners and supporters**

Funding from corporate organisations continues to make up a large amount of our overall charity income, in 2023 we received £537,799. We are grateful to all those organisations who partner with us to help Brake support families bereaved and injured in road crashes and to 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, UK Fleet Champions Awards 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 across the UK.

### **Grants and statutory funding**

We have continued to work alongside statutory bodies and are grateful to have received grants in 2023 of £965,902. This includes funding from a number of statutory bodies for our National Road Victim Service, with particular thanks to the Department for Transport, Scottish Government, Foreign Commonwealth and Development Office, Transport for London, Vision Zero South West and multiple Police and Crime Commissioners.

We greatly appreciate all the support we have received throughout the year.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Brake is registered as a charitable company. The company type is Private Limited Company by guarantee without share capital use of 'Limited' exemption. The governing document is its Memorandum and Articles of Association as amended on 18 May 2002, 8 December 2008, 13 September 2023 and 16 June 2024. The Board of Trustees shall be composed of no fewer than five Trustees, where trustee means a Director of the Charity and 'Trustees' means the Directors.

### **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 at least two existing Trustees and the Chief Executive. 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 Trustees and Chief Executive 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.



## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **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 as well as documents relating to Brake's vision, strategy and finances. 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.

### **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, people, reputational 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.

## **PLANS FOR FUTURE PERIODS**

### **Future developments**

2024 will see us enter a new strategic period for the charity with a renewed commitment to campaign to stop crashes on our roads and reduce harm when a crash happens, and to helping every family affected by road death and injury to get the support they need, for as long as they need it.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also the directors of Brake for the purposes of company law and also form the members of Brake as well) 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). The Trustees, directors and members of Brake are now all the same people.

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 24 July 2024 and signed on its behalf by:



D S Sleightholme - Trustee

### **Opinion**

We have audited the financial statements of Brake (the 'charitable company') for the year ended 31 December 2023 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 2023 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 directors and other management; and from our commercial knowledge and experience of the heating 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, environmental and health and safety legislation;
- we assessed the extent of compliance with laws and regulations identified above through making enquiries of management and inspecting legal correspondence; 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;
- used data analytics software to test 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;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the charity's legal advisors.

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 directors and other management and the inspection of regulatory and legal correspondence, if any.

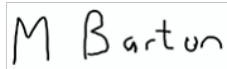
Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Report of the Independent Auditors to the Members of  
Brake

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.

A handwritten signature in black ink that reads "M Barton". The signature is written in a cursive, slightly informal style.

Matthew Barton BA (Hons) FCA CTA (Senior Statutory Auditor)  
for and on behalf of Haines Watts  
Chartered Accountants &  
Statutory Auditors  
3rd Floor  
56 Wellington Street  
Leeds  
West Yorkshire  
LS1 2EE

1 August 2024

Statement of Financial Activities  
for the Year Ended 31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
<b>Charitable activities</b>	6				
Road Safety Activities		105,689	195,625	301,314	315,800
Victim Support Activities		301,151	1,120,295	1,421,446	921,285
Sudden Activities		4,876	-	4,876	9,905
Other trading activities	4	679,105	-	679,105	435,593
Investment income	5	18,443	-	18,443	2,698
<b>Total</b>		<u>1,109,264</u>	<u>1,315,920</u>	<u>2,425,184</u>	<u>1,685,281</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	7				
Fundraising expenses		362,449	-	362,449	286,451
Road Safety Activities		331,520	195,625	527,145	428,864
Victim Support Activities		335,443	1,162,425	1,497,868	991,010
Sudden Activities		17,355	-	17,355	7,521
<b>Total</b>		<u>1,046,767</u>	<u>1,358,050</u>	<u>2,404,817</u>	<u>1,713,846</u>
<b>NET INCOME/(EXPENDITURE)</b>		62,497	(42,130)	20,367	(28,565)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		881,708	127,153	1,008,861	1,037,426
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>944,205</u>	<u>85,023</u>	<u>1,029,228</u>	<u>1,008,861</u>

Balance Sheet  
31 December 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	22,360	-	22,360	15,570
<b>CURRENT ASSETS</b>					
Debtors	15	345,914	-	345,914	340,312
Cash at bank and in hand		912,712	85,024	997,736	962,520
		1,258,626	85,024	1,343,650	1,302,832
<b>CREDITORS</b>					
Amounts falling due within one year	16	(336,782)	-	(336,782)	(309,541)
<b>NET CURRENT ASSETS</b>		921,844	85,024	1,006,868	993,291
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		944,204	85,024	1,029,228	1,008,861
<b>NET ASSETS</b>		944,204	85,024	1,029,228	1,008,861
<b>FUNDS</b>	18				
Unrestricted funds				944,204	881,708
Restricted funds				85,024	127,153
<b>TOTAL FUNDS</b>				1,029,228	1,008,861

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 24 July 2024 and were signed on its behalf by:



D S Sleightholme - Trustee

*Richard Cuerden*

R W Cuerden - Trustee



## Brake

### Cash Flow Statement for the Year Ended 31 December 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	37,814	(338,076)
Net cash provided by/(used in) operating activities		37,814	(338,076)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(21,041)	(14,803)
Interest received		18,443	2,698
Net cash used in investing activities		(2,598)	(12,105)
<b>Change in cash and cash equivalents in the reporting period</b>		35,216	(350,181)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		962,520	1,312,701
<b>Cash and cash equivalents at the end of the reporting period</b>		997,736	962,520

The notes form part of these financial statements

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2023

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

	2023 £	2022 £
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	20,367	(28,565)
<b>Adjustments for:</b>		
Depreciation charges	14,251	10,694
Interest received	(18,443)	(2,698)
Increase in debtors	(5,602)	(185,576)
Increase/(decrease) in creditors	27,241	(131,931)
<b>Net cash provided by/(used in) operations</b>	<u>37,814</u>	<u>(338,076)</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/23 £	Cash flow £	At 31/12/23 £
<b>Net cash</b>			
Cash at bank and in hand	962,520	35,216	997,736
	<u>962,520</u>	<u>35,216</u>	<u>997,736</u>
<b>Total</b>	<u>962,520</u>	<u>35,216</u>	<u>997,736</u>

## **1. GENERAL INFORMATION**

Brake is a charity, limited by guarantee, incorporated in England and Wales registered at 3rd Floor, 56 Wellington Street, Leeds, West Yorkshire, LS1 2EE 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, in making their assessment. Based on these assessments 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.

## 2. ACCOUNTING POLICIES - continued

### **Expenditure**

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	- 10-20% 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.

**2. ACCOUNTING POLICIES - continued****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 deferred income.

**4. OTHER TRADING ACTIVITIES**

	2023 £	2022 £
Community donations	375,643	275,482
Corporate donations	303,462	160,111
	<u>679,105</u>	<u>435,593</u>

**5. INVESTMENT INCOME**

	2023 £	2022 £
Deposit account interest	<u>18,443</u>	<u>2,698</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**6. INCOME FROM CHARITABLE ACTIVITIES**

				2023	2022
	Road Safety Activities £	Victim Support Activities £	Sudden Activities £	Total activities £	Total activities £
Road safety activities	301,314	-	-	301,314	315,800
Victim support activities	-	1,421,446	4,876	1,426,322	931,190
	<u>301,314</u>	<u>1,421,446</u>	<u>4,876</u>	<u>1,727,636</u>	<u>1,246,990</u>

During the year income totalling £965,902 (2022: £607,771) 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  
Victim Support Devon & Cornwall

**Purpose**

Support for the National Road Victim Service  
Support for the National Road Victim Service  
  
Support for the National Road Victim Service  
Support for the National Road Victim Service  
Support for the National Road Victim Service

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 8) £	Support costs (see note 9) £	Totals £
Fundraising expenses	197,150	165,299	362,449
Road Safety Activities	453,577	73,568	527,145
Victim Support Activities	1,157,337	340,531	1,497,868
Sudden Activities	17,355	-	17,355
	<u>1,825,419</u>	<u>579,398</u>	<u>2,404,817</u>

**8. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2023 £	2022 £
Staff costs	1,514,516	1,064,527
Community fundraising	27,879	10,235
Corporate fundraising	3,627	1,454
Campaigns	48,056	466
Support literature	-	3,484
Helpline costs	3,766	1,202
Sudden	17,355	6,523
Road Safety Week	16,267	15,768
Community events	40,102	21,411
Research costs	3,586	384
Professional engagement	53,485	63,400
WEB LED	-	28
Caseworker	96,780	88,124
	<u>1,825,419</u>	<u>1,277,006</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**9. SUPPORT COSTS**

	Manageme £
Fundraising expenses	165,299
Road Safety Activities	73,568
Victim Support Activities	340,531
	<u>579,398</u>

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

				2023	2022
	Fundraising	Road	Victim	Total	Total
	expenses	Safety	Support	activities	activities
	£	£	£	£	£
Wages	68,686	31,134	144,114	243,934	223,507
Social security	6,004	2,722	12,598	21,324	12,939
Pensions	8,439	3,826	17,707	29,972	27,853
Premises and other costs	59,323	25,531	118,178	203,032	108,222
Telephone & IT	20,666	9,367	43,360	73,393	51,292
Auditors' remuneration	2,181	988	4,574	7,743	6,622
Accountancy fees	-	-	-	-	6,405
	<u>165,299</u>	<u>73,568</u>	<u>340,531</u>	<u>579,398</u>	<u>436,840</u>

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

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

	2023 £	2022 £
Depreciation - owned assets	<u>14,251</u>	<u>10,694</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**12. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	1,613,062	1,183,886
Social security costs	122,252	91,602
Other pension costs	74,432	53,338
	<u>1,809,746</u>	<u>1,328,826</u>

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

	2023	2022
Employees	<u>55</u>	<u>36</u>

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

	2023	2022
£60,001 - £70,000	1	2
£70,001 - £80,000	1	-
	<u>2</u>	<u>2</u>

**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	64,599	251,201	315,800
Victim Support Activities	287,516	633,769	921,285
Sudden Activities	9,905	-	9,905
Other trading activities	435,593	-	435,593
Investment income	2,698	-	2,698
<b>Total</b>	<u>800,311</u>	<u>884,970</u>	<u>1,685,281</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Fundraising expenses	286,451	-	286,451
Road Safety Activities	177,663	251,201	428,864
Victim Support Activities	447,678	543,332	991,010
Sudden Activities	7,521	-	7,521
<b>Total</b>	<u>919,313</u>	<u>794,533</u>	<u>1,713,846</u>
<b>NET INCOME/(EXPENDITURE)</b>	(119,002)	90,437	(28,565)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,000,710	36,716	1,037,426



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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	881,708	127,153	1,008,861

**14. TANGIBLE FIXED ASSETS**

	Office Equipment £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	18,506	64,045	82,551
Additions	578	20,463	21,041
At 31 December 2023	19,084	84,508	103,592
<b>DEPRECIATION</b>			
At 1 January 2023	14,063	52,918	66,981
Charge for year	1,859	12,392	14,251
At 31 December 2023	15,922	65,310	81,232
<b>NET BOOK VALUE</b>			
At 31 December 2023	3,162	19,198	22,360
At 31 December 2022	4,443	11,127	15,570

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

	2023 £	2022 £
Trade debtors	124,553	214,066
Other debtors	222	9,338
Prepayments and accrued income	221,139	116,908
	345,914	340,312

Included within other debtors is a concessionary loan amount due from Brake New Zealand of £172 (2022: £9,288). No interest is charged on this concessionary loan and Brake may demand repayment at any time.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

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

	2023 £	2022 £
Trade creditors	64,380	56,455
Social security and other taxes	39,027	22,923
VAT	26,875	22,804
Other creditors	12,018	2
Accruals and deferred income	194,482	207,357
	<u>336,782</u>	<u>309,541</u>

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

**17. LEASING AGREEMENTS**

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

	2023 £	2022 £
Within one year	45,000	46,232
Between one and five years	22,500	67,500
	<u>67,500</u>	<u>113,732</u>

**18. MOVEMENT IN FUNDS**

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	881,708	62,496	944,204
<b>Restricted funds</b>			
N Yorks Case Worker	13,954	(13,954)	-
Helpline	11,924	(11,924)	-
IRVA Warwick	8,383	(8,383)	-
NRVS Helpline PCC grant/sponsors	4,761	31,258	36,019
PI Caseworkers	88,131	(60,126)	28,005
Transport for London	-	21,000	21,000
	<u>127,153</u>	<u>(42,129)</u>	<u>85,024</u>
<b>TOTAL FUNDS</b>	<u>1,008,861</u>	<u>20,367</u>	<u>1,029,228</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**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	1,109,262	(1,046,766)	62,496
<b>Restricted funds</b>			
Annual Reception	17,769	(17,769)	-
N Yorks Case Worker	15,707	(29,661)	(13,954)
Helpline	103,671	(115,595)	(11,924)
IRVA Warwick	32,499	(40,882)	(8,383)
NRVS Other Packs/Sponsors	3,485	(3,485)	-
NRVS Helpline PCC grant/sponsors	96,903	(65,645)	31,258
PI Caseworkers	420,233	(480,359)	(60,126)
Road Safety Week	11,231	(11,231)	-
Fleet Awards	60,937	(60,937)	-
Dyfed Powys PCC	33,873	(33,873)	-
N Wales PCC	7,878	(7,878)	-
Victim Support Devon & Cornwall	68,056	(68,056)	-
Transport for London	63,000	(42,000)	21,000
NRVS Scotland	274,992	(274,992)	-
After the Crash Conference	32,369	(32,369)	-
Beep Beep	73,319	(73,319)	-
	1,315,922	(1,358,051)	(42,129)
<b>TOTAL FUNDS</b>	2,425,184	(2,404,817)	20,367

**Comparatives for movement in funds**

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
<b>Unrestricted funds</b>			
General fund	1,000,710	(119,002)	881,708
<b>Restricted funds</b>			
N Yorks Case Worker	-	13,954	13,954
Helpline	-	11,924	11,924
IRVA Warwick	-	8,383	8,383
NRVS Helpline PCC grant/sponsors	36,716	(31,955)	4,761
PI Caseworkers	-	88,131	88,131
	36,716	90,437	127,153
<b>TOTAL FUNDS</b>	1,037,426	(28,565)	1,008,861

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**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	800,311	(919,313)	(119,002)
<b>Restricted funds</b>			
Annual Reception	11,068	(11,068)	-
N Yorks Case Worker	37,897	(23,943)	13,954
FLO	11,068	(11,068)	-
Helpline	72,375	(60,451)	11,924
IRVA Warwick	47,158	(38,775)	8,383
NRVS Helpline PCC grant/sponsors	52,200	(84,155)	(31,955)
PI Caseworkers	339,552	(251,421)	88,131
NRVS Scotland	84,587	(84,587)	-
RSW Grants DFT	62,345	(62,345)	-
Road Safety Week	77,326	(77,326)	-
Fleet Awards	74,348	(74,348)	-
YFB Toyota	7,867	(7,867)	-
YFB Project 24	7,179	(7,179)	-
	884,970	(794,533)	90,437
<b>TOTAL FUNDS</b>	<b>1,685,281</b>	<b>(1,713,846)</b>	<b>(28,565)</b>

**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 £74,432 (2022: £53,339). Contributions totalling £9,018 (2022: £257) 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) occurred whereby Brake UK paid Brake (New Zealand) an amount totalling £13,277 (2022: £75,062) to cover the cost of New Zealand based staff assisting Brake UK.

As at 31 December 2023 the balance sheet contains a concessionary loan due from Brake (New Zealand) totalling £172 (2022: £9,288). The loan is interest free and repayable on demand from Brake.

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Other trading activities</b>		
Community donations	375,643	275,482
Corporate donations	303,462	160,111
	<hr/>	<hr/>
	679,105	435,593
<b>Investment income</b>		
Deposit account interest	18,443	2,698
<b>Charitable activities</b>		
Road safety activities	301,314	315,800
Victim support activities	1,426,322	931,190
	<hr/>	<hr/>
	1,727,636	1,246,990
<b>Total incoming resources</b>	<hr/>	<hr/>
	2,425,184	1,685,281
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	1,369,128	960,379
Social security	100,928	78,663
Pensions	44,460	25,485
Community fundraising	27,879	10,235
Corporate fundraising	3,627	1,454
Campaigns	48,056	466
Support literature	-	3,484
Helpline costs	3,766	1,202
Sudden	17,355	6,523
Road Safety Week	16,267	15,768
Community events	40,102	21,411
Research costs	3,586	384
Professional engagement	53,485	63,400
WEB LED	-	28
Caseworker	96,780	88,124
	<hr/>	<hr/>
	1,825,419	1,277,006
<b>Support costs</b>		
<b>Management</b>		
Wages	243,934	223,507
Social security	21,324	12,939
Pensions	29,972	27,853
Premises and other costs	203,032	108,222
Telephone & IT	73,393	51,292
Auditors' remuneration	7,743	6,622
Accountancy fees	-	6,405
	<hr/>	<hr/>
	579,398	436,840

Brake

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	2023 £	2022 £
Total resources expended	2,404,817	1,713,846
<b>Net income/(expenditure)</b>	<b>20,367</b>	<b>(28,565)</b>