

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

Trustees' Report and
Financial Statements for the Year Ended 31 December 2024
for
Brake

Contents of the Financial Statements
for the Year Ended 31 December 2024

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 11
Report of the Independent Auditors	12 to 15
Statement of Financial Activities	16
Balance Sheet	17
Cash Flow Statement	18
Notes to the Cash Flow Statement	19
Notes to the Financial Statements	20 to 29
Detailed Statement of Financial Activities	30

TRUSTEES	J C B Bailey (resigned 1/2/2024) S Christmas R W Cuerden D S Sleightholme - Chair C Linsell (resigned 31/12/2024) N J Reed H L Gillan (resigned 2/5/2024) N D Naran P E Allen S J Bradbury M Byard C L Haines
COMPANY SECRETARY	R W Cuerden
REGISTERED OFFICE	3rd Floor 56 Wellington Street Leeds West Yorkshire LS1 2EE
REGISTERED COMPANY NUMBER	03260243 (England and Wales)
REGISTERED CHARITY NUMBER	1093244
AUDITORS	S&W Audit Statutory Auditor Chartered Accountants 3rd Floor 56 Wellington Street Leeds West Yorkshire LS1 2EE
CEO	Ross Moorlock
KEY MANAGEMENT PERSONNEL	Lucy Haines - Treasurer Louise Robbins - Head of Finance Scott Williams - Head of Programme Delivery Jami Blythe - Head of Development David Martin - Head of Income Generation Sophie Dilley - Head of Content

Introduction

The Trustees present their annual report together with the audited financial statements of the company for the year 1 January 2024 to 31 December 2024.

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 2019).

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 working to help people bereaved or seriously injured in road crashes through the provision of support services, to relieve their suffering, and to advance public education on road safety and environmentally friendly transport, with the objective of reducing death and injury on roads and limiting harmful pollution.

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

Until that vision becomes a reality, we are committed to campaigning 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.

We are working to achieve this by delivering across three strategic areas:

- **Campaigns:** Driving local and national campaigns that call for the implementation of a safe system approach to road safety.
- **Education:** Delivering education programmes that improve knowledge, develop and enhance skills, and shift public attitudes towards safer roads and active travel.
- **Victim Support:** Providing a sustainable and accessible national service for road victim support through our National Road Victim Service supporting people affected by road crashes and working alongside professionals such as police officers and healthcare workers who support them.

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 greatly benefits from volunteer support through fundraising and local awareness-raising initiatives.

ACHIEVEMENT AND PERFORMANCE

Introduction

Every day, five people die on the UK's roads. More than 30,000 are seriously injured each year. Behind every one of these numbers is a family changed forever.

In May 2025, the Department for Transport released provisional casualty figures for 2024: another 1,700 lives lost. Another 30,000 people living with devastating, life-changing injuries. Another year where the national response has been muted, quiet, despite the scale of the tragedy.

We must be clear: these deaths are not inevitable. They are preventable. Road crashes are not 'accidents'. They are the result of system failures, unsafe environments, poor decisions, and political inaction.

At Brake, we exist not just to support families in the aftermath, but to challenge the conditions that make crashes so common and to prevent them from happening in the first place. Because this is not about numbers on a spreadsheet. It's about real people:

A child who doesn't come home from school.

A parent who doesn't make it back from work.

A friend, a colleague, a neighbour, whose absence changes everything.

That's why, in 2024, we launched a bold new three-year strategy with a renewed focus and determination to deliver meaningful change. Until our vision of a world with zero road harm is realised, we commit to:

- Campaigning for systemic change to stop crashes and reduce harm.
- Educating people of all ages about how to use roads safely and sustainably.
- Supporting every family affected by road death or serious injury, for as long as they need us, through our National Road Victim Service.

Over the last year, our support for victims has grown. Our campaigns have gained momentum. Our education work has reached more communities. But still, far too many people suffer preventable loss and trauma, and we will not stand by.

To all our supporters, partners, volunteers and funders: thank you. You help make our work possible. Together, we will keep pushing for a future where no more lives are needlessly lost on our roads.

Ross Moorlock
Chief Executive Officer

ACHIEVEMENT AND PERFORMANCE

Some highlights of 2024

Supporting road victims

In 2024, we supported more than 2,000 families across the UK. Through our growing network of highly trained caseworkers, we deliver support locally, in communities, ensuring care is personal, accessible and rooted in the needs of each family.

Being a national service does not mean being removed from local realities. On the contrary - our strength lies in our ability to offer a consistent, high-quality standard of care, while building trusted, collaborative relationships with local professionals, services and communities.

We work closely with every UK police force, particularly Family Liaison Officers, to ensure joined-up, compassionate care for those affected by road death and serious injury, no matter where the crash occurs.

Raising the standard

In 2024, Brake launched two major initiatives aimed at improving outcomes for all road crash victims:

- Road Victims' Charter: A powerful call for essential actions to ensure everyone affected by a crash is treated with respect, compassion and fairness. The Charter outlines clear expectations for care, justice, and support and was launched in Westminster during Road Safety Week.
- National Centre of Excellence for Post Crash Support: A new hub to drive innovation, share best practice, and improve the standard and consistency of road victim support across the UK. The Centre will help embed trauma-informed care across sectors and support the development of national standards.

Campaigning for change

Throughout 2024, Brake continued to campaign for the structural changes needed to stop road crashes and reduce harm when they occur.

Our key campaign priorities included:

- Making life-saving vehicle safety features mandatory in all new vehicles
- Calling for default 20mph speed limits in built-up areas
- Supporting progressive licensing for young and novice drivers
- Demanding a zero-tolerance approach to drink-driving
- Pressing for greater employer accountability in managing work-related road risk

Our coalition campaigning helped raise the profile of these issues nationally, and we were proud to stand alongside fellow road safety organisations, bereaved families, and professionals in demanding stronger leadership from Government.

We also continued to respond to consultations and work collaboratively to advance the safe system approach, advocating for long-term, evidence-led solutions to road harm.

Road Safety Week 2024

Our flagship awareness campaign, Road Safety Week 2024, focused on the human experience after a crash, highlighting why post-crash care must be treated as a core part of road safety.

The campaign theme, 'After the crash - every road victim counts,' resonated across sectors and communities. More than 3,800 organisations and individuals took part, together representing over 7 million people.

Highlights:

- Media reach: 1.29 billion
- Social media: 40 million people reached, 311,000 interactions
- Resources: 18,636 downloads; 300 webinar attendees

ACHIEVEMENT AND PERFORMANCE

Beep Beep! Day 2024

Brake's Beep Beep! Day is a fun, educational initiative for children aged 2-7, designed to teach simple but essential road safety messages. It also provides an opportunity to raise awareness among parents and carers and shine a light on the risks faced by young children near roads.

In 2024:

- Over 4,100 nurseries, schools, and childminders took part
- More than 200,000 children and families were reached
- 1,650 action packs were distributed
- The media campaign reached 3.8 million people
- 9,860 resources were downloaded to support delivery

After the Crash Conference 2024

Taking place for the second year our After the Crash Conference brought together nearly 200 professionals from across policing, health, support services and bereaved families to explore how the UK can improve post-crash care and better meet the needs of road crash victims. The conference served as a call to action and a platform for sharing best practice and strengthening support across sectors.

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 2024 with a reasonable reserve level (6 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, Treasurer and Chair.

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

In 2024, our income streams included unrestricted corporate (£209,342) and community fundraising (£406,654), and grant income, mainly from statutory sources (£847,997).

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:

1. We are committed to high standards
2. We are honest and open
3. We are clear
4. We are respectful
5. We are fair and reasonable
6. 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 supporter's 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 2024.

Our fabulous fundraisers

A HUGE THANK YOU to all our fundraisers and volunteers who helped fund and support the charity in 2024. More than 250 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 2024 we received £909,774. 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 2024 of £847,997. This includes funding from a number of statutory bodies for our National Road Victim Service, with particular thanks to the Scottish Government, Transport Scotland, Foreign Commonwealth and Development Office, Transport for London, 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 five.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 2024 Brake launched a new three-year strategy (2024-2026) 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

STRUCTURE, GOVERNANCE AND MANAGEMENT

PLANS FOR FUTURE PERIODS

Future developments

2024 marked the beginning of a new strategic period for Brake, and in 2025 we will continue to build momentum with an unwavering focus on stopping road crashes, reducing harm when crashes happen, and ensuring that every family affected by road death or serious injury receives the support they need for as long as they need it.

Our strategy for 2024-2026 is focused on delivering lasting, systemic change through three key areas: campaigns, education, and victim support. Below are our specific areas of focus for the coming year:

1. Supporting road victims:

We will continue to expand and develop the National Road Victim Service to ensure that families affected by road crashes receive high-quality, trauma-informed care regardless of location or circumstances.

Our 2025 focus will include:

- Establishing sustainable national and local service delivery models, including new caseworker roles to expand trauma-informed, face-to-face support in targeted communities across the UK.
- Renewing the standards accreditation of the NRVS, to demonstrate our ongoing commitment to excellence in care.
- Integrating a robust impact measurement and evaluation framework to assess outcomes and continually improve service delivery.
- Embedding lived experience into service design and delivery, ensuring that the voices of those affected by road crashes shape how we support others.
- Collaborating with other road victim support providers and stakeholders to build a united voice for change and parity of support with other forms of traumatic bereavement and injury.
- Developing national standards for post-crash care, using the newly launched National Centre of Excellence for Post-Crash Support as a hub to develop and share best practice, and drive improvements in victim care across the UK.

2. Campaigning for systemic change:

Brake will continue to lead national efforts to promote a safe system approach to road safety, a holistic model that recognises the shared responsibility of Government, industry, and individuals to prevent crashes and reduce harm.

We will work to change legislation and Government policy so that everyone can use roads safely, whoever they are and however they travel. We will strengthen our evidence base, raise awareness, and build a critical mass of public and political support to accelerate progress.

Our campaign priorities for 2025 will include:

1. Default 20mph speed limits on all roads in built-up areas across the UK, helping to save lives and make streets safer for walking and wheeling.
2. Progressive driver licensing to protect young and newly qualified drivers by introducing graduated licensing, minimum learning periods, and safeguards on high-risk driving conditions.
3. A zero-tolerance approach to drink-driving, calling for the UK to align with international best practice on legal limits and enforcement.
4. Mandatory life-saving vehicle technology, including intelligent speed assistance, autonomous emergency braking, and lane-keeping systems in all new vehicles sold in the UK.
5. Employer accountability, requiring organisations to monitor and report incidents involving vehicles operated on their behalf supporting safer driving for work and greater transparency.

These priorities reflect a growing body of evidence and align with the interventions proven to have the greatest impact on reducing road deaths and serious injuries.

STRUCTURE, GOVERNANCE AND MANAGEMENT

3. Educating and embedding a culture of road safety

Education remains a vital strand of Brake's work to stop crashes, reduce harm, and promote safe and healthy mobility. In 2025, we will continue to deliver targeted programmes that help people understand the risks associated with road use and empower communities to make safer choices.

Our aim is to embed a culture of road safety across all parts of society, from early years settings and schools, to workplaces and professional networks.

In 2025, we will focus on:

- Continuing to deliver high-quality early years and primary programmes, including:
 - o Beep Beep! Days, which help children aged 2-7 and their parents or carers understand simple but life-saving road safety basics.
 - o Brake's Kids Walk, which engages primary schoolchildren in learning about road risks and advocating for safer streets where they live and travel.
- Supporting professionals through educational engagement, including:
 - o The UK Fleet Champions Awards, which promote best practice in reducing work-related road risk.
 - o The After the Crash Conference, which brings together those involved in post-crash care to share knowledge, improve practice, and centre the needs of victims.
- Continuing to lead Road Safety Week, our flagship national campaign, which helps schools, employers, emergency services and others share vital safety messages and take action for safe and healthy journeys. Brake's education work not only raises awareness - it helps to shift behaviours and attitudes and builds public understanding of the systemic changes needed to eliminate road death and serious injury.

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.

Brake

Trustees' Report
for the Year Ended 31 December 2024

AUDITORS

The auditors, S&W Audit (a trading name of S&W Partners Audit Limited), will be proposed for re-appointment at the forthcoming Annual General Meeting in accordance with section 485 of the Companies Act 2006.

Approved by order of the board of trustees on 18 September 2025 and signed on its behalf by:

Deborah Susan Sleightholme

D S Sleightholme - Trustee

Opinion

We have audited the financial statements of Brake (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 other information comprises the information included in the Trustees' Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the Trustees' Report and Financial Statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by 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, which incorporates the Directors' Report prepared for the purpose of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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.

We obtained a general understanding of the Charity's legal and regulatory framework through enquiry of management concerning their understanding of relevant laws and regulations, the entity's policies and procedures regarding compliance, and how they identify, evaluate and account for litigation claims. We also drew on our existing understanding of the Charity's industry and regulation.

We understand that the Charity complies with the framework through:

- Outsourcing accounts preparation and tax compliance to external experts
- Subscribing to relevant updates from external experts, and making changes to internal procedures and controls as necessary
- CEO and Key Management Personnel's close involvement in the day-to-day running of the Charity, and regular Trustee meetings, meaning that any litigation or claims would come to their attention directly.

In the context of the audit, we considered those laws and regulations which determine the form and content of the financial statements, which are central to the Charity's ability to conduct its business, and/ or where there is a risk that failure to comply could result in material penalties. We identified the following laws and regulations as being of significance in the context of the Charity:

- The Companies Act 2006 and Charity SORP (FRS 102) in respect of the preparation and presentation of the financial statements
- The Charities Act 2011 and the Charity Commission.

We performed the following specific procedures to gain evidence about compliance with the significant laws and regulations identified above:

- Made enquiries of management regarding compliance with laws and regulations and any known non-compliance in the year
- Reviewed legal expense accounts
- Obtaining written management representations regarding the adequacy of procedures in place.

The senior statutory auditor led a discussion with senior members of the engagement team regarding the susceptibility of the entity's financial statements to material misstatement, including how fraud might occur. The areas identified in this discussion were:

- Manipulation of the financial statements, especially revenue, via fraudulent journal entries, particularly as the size of the Charity means that there is little opportunity for segregation of duties
- Incorrect recognition of revenue.

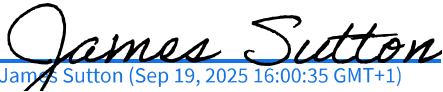
The procedures we carried out to gain evidence in the above areas included:

- Testing of manual journal entries, selected based on specific risk assessments applied based on the client processes and controls surrounding manual journals; and
- Testing a sample of revenue transactions to underlying documentation, including ensuring revenue is recognised in the correct period.

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

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.


James Sutton (Sep 19, 2025 16:00:35 GMT+1)

James Sutton BA (Hons) FCA (Senior Statutory Auditor)
for and on behalf of S&W Audit
Statutory Auditor
Chartered Accountants
3rd Floor
56 Wellington Street
Leeds
West Yorkshire
LS1 2EE

19 September 2025

Brake

Statement of Financial Activities for the Year Ended 31 December 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	6				
Road safety activities		36,005	193,689	229,694	301,314
Victim support activities		26,413	1,404,725	1,431,138	1,421,446
Sudden activities		-	-	-	4,876
Donations and legacies	4	615,996	-	615,996	679,105
Investment income	5	18,078	-	18,078	18,443
Total		<u>696,492</u>	<u>1,598,414</u>	<u>2,294,906</u>	<u>2,425,184</u>
EXPENDITURE ON					
Charitable activities	7				
Fundraising expenses		425,652	-	425,652	362,449
Road safety activities		284,953	193,689	478,642	527,145
Victim support activities		233,962	1,489,749	1,723,711	1,497,868
Sudden activities		-	-	-	17,355
Total		<u>944,567</u>	<u>1,683,438</u>	<u>2,628,005</u>	<u>2,404,817</u>
NET INCOME/(EXPENDITURE)		(248,075)	(85,024)	(333,099)	20,367
RECONCILIATION OF FUNDS					
Total funds brought forward		944,204	85,024	1,029,228	1,008,861
TOTAL FUNDS CARRIED FORWARD		<u>696,129</u>	<u>-</u>	<u>696,129</u>	<u>1,029,228</u>

The notes form part of these financial statements

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	14	10,919	-	10,919	22,360
CURRENT ASSETS					
Debtors	15	329,686	-	329,686	345,914
Cash at bank and in hand		701,357	-	701,357	997,736
		1,031,043	-	1,031,043	1,343,650
CREDITORS					
Amounts falling due within one year	16	(345,833)	-	(345,833)	(336,782)
NET CURRENT ASSETS		685,210	-	685,210	1,006,868
TOTAL ASSETS LESS CURRENT LIABILITIES		696,129	-	696,129	1,029,228
NET ASSETS		696,129	-	696,129	1,029,228
FUNDS	18				
Unrestricted funds				696,129	944,204
Restricted funds				-	85,024
TOTAL FUNDS				696,129	1,029,228

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 18 September 2025 and were signed on its behalf by:

Deborah Susan Sleightholme

D S Sleightholme - Trustee

Lucy Haines

C L Haines - Trustee

BrakeCash Flow Statement
for the Year Ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(311,196)	37,814
Net cash (used in)/provided by operating activities		(311,196)	37,814
Cash flows from investing activities			
Purchase of tangible fixed assets		(3,261)	(21,041)
Interest received		18,078	18,443
Net cash provided by/(used in) investing activities		14,817	(2,598)
Change in cash and cash equivalents in the reporting period		(296,379)	35,216
Cash and cash equivalents at the beginning of the reporting period		997,736	962,520
Cash and cash equivalents at the end of the reporting period		701,357	997,736

The notes form part of these financial statements

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

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(333,099)	20,367
Adjustments for:		
Depreciation charges	14,702	14,251
Interest received	(18,078)	(18,443)
Decrease/(increase) in debtors	16,228	(5,602)
Increase in creditors	9,051	27,241
Net cash (used in)/provided by operations	<u>(311,196)</u>	<u>37,814</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/24 £	Cash flow £	At 31/12/24 £
Net cash			
Cash at bank and in hand	997,736	(296,379)	701,357
	<u>997,736</u>	<u>(296,379)</u>	<u>701,357</u>
Total	<u>997,736</u>	<u>(296,379)</u>	<u>701,357</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.

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.

2. ACCOUNTING POLICIES - continued

Expenditure

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

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

Tangible fixed assets

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

Office equipment	- 10-20% 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.

2. ACCOUNTING POLICIES - continued**Government grants**

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

Liabilities and provisions

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

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Concessionary loans

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

3. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements required management to make significant judgments and estimates. The items in the financial statements where these key judgements and estimates have been made include deferred income.

4. DONATIONS AND LEGACIES

	2024	2023
	£	£
Community donations	406,654	375,643
Corporate donations	209,342	303,462
	<u>615,996</u>	<u>679,105</u>

5. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>18,078</u>	<u>18,443</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

6. INCOME FROM CHARITABLE ACTIVITIES

			2024	2023
	Road safety activities £	Victim support activities £	Total activities £	Total activities £
Road safety activities	229,694	-	229,694	301,314
Victim support activities	-	1,431,138	1,431,138	1,426,322
	<u>229,694</u>	<u>1,431,138</u>	<u>1,660,832</u>	<u>1,727,636</u>

During the year income totalling £804,478 (2023: £965,902) was received in the form of grants by the government and government associated bodies.

Government Grants

Transport for London
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	284,807	140,845	425,652
Road safety activities	424,227	54,415	478,642
Victim support activities	1,405,564	318,147	1,723,711
	<u>2,114,598</u>	<u>513,407</u>	<u>2,628,005</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	1,852,480	1,514,516
Community fundraising	16,522	27,879
Corporate fundraising	16,522	3,627
Campaigns	42,024	48,056
Support literature	3,170	-
Helpline costs	1,004	3,766
Sudden	-	17,355
Road safety week	7,599	16,267
Community events	33,595	40,102
Research costs	2,287	3,586
Professional engagement	47,853	53,485
Caseworker	91,542	96,780
	<u>2,114,598</u>	<u>1,825,419</u>

9. SUPPORT COSTS

	Manageme £
Fundraising expenses	140,845
Road safety activities	54,415
Victim support activities	318,147
	<u>513,407</u>

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

				2024	2023
	Fundraising expenses £	Road safety activities £	Victim support activities £	Total activities £	Total activities £
Wages	63,682	25,298	147,950	236,930	243,934
Social security	5,712	2,269	13,269	21,250	21,324
Pensions	2,960	1,176	6,878	11,014	29,972
Premises and other costs	48,855	17,871	104,431	171,157	203,032
Telephone & IT	18,383	7,303	42,708	68,394	73,393
Auditors' remuneration	1,253	498	2,911	4,662	7,743
	<u>140,845</u>	<u>54,415</u>	<u>318,147</u>	<u>513,407</u>	<u>579,398</u>

10. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	<u>14,702</u>	<u>14,251</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There was £380 of trustees' expenses in the year ended 31 December 2024, relating to travel costs, £NIL for the year ended 31 December 2023.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

12. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,891,476	1,613,062
Social security costs	160,685	122,252
Other pension costs	69,513	74,432
	<u>2,121,674</u>	<u>1,809,746</u>

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

	2024	2023
Employees	<u>64</u>	<u>55</u>

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

	2024	2023
£60,001 - £70,000	-	1
£70,001 - £80,000	1	1
	<u>1</u>	<u>2</u>

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Road safety activities	105,689	195,625	301,314
Victim support activities	301,151	1,120,295	1,421,446
Sudden activities	4,876	-	4,876
Donations and legacies	679,105	-	679,105
Investment income	18,443	-	18,443
Total	<u>1,109,264</u>	<u>1,315,920</u>	<u>2,425,184</u>
EXPENDITURE ON			
Charitable activities			
Fundraising expenses	362,449	-	362,449
Road safety activities	331,520	195,625	527,145
Victim support activities	335,443	1,162,425	1,497,868
Sudden activities	17,355	-	17,355
Total	<u>1,046,767</u>	<u>1,358,050</u>	<u>2,404,817</u>
NET INCOME/(EXPENDITURE)	62,497	(42,130)	20,367
RECONCILIATION OF FUNDS			
Total funds brought forward	881,708	127,153	1,008,861

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	944,205	85,023	1,029,228

14. TANGIBLE FIXED ASSETS

	Office equipment £	Computer equipment £	Totals £
COST			
At 1 January 2024	19,084	84,508	103,592
Additions	-	3,261	3,261
At 31 December 2024	19,084	87,769	106,853
DEPRECIATION			
At 1 January 2024	15,922	65,310	81,232
Charge for year	1,859	12,843	14,702
At 31 December 2024	17,781	78,153	95,934
NET BOOK VALUE			
At 31 December 2024	1,303	9,616	10,919
At 31 December 2023	3,162	19,198	22,360

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	155,903	124,553
Other debtors	3,022	222
Prepayments and accrued income	170,761	221,139
	329,686	345,914

Included within other debtors is a concessionary loan amount due from Brake New Zealand of £172 (2023: £172). 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 2024

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	54,510	64,380
Social security and other taxes	40,623	39,027
VAT	11,663	26,875
Other creditors	14,773	12,018
Accruals and deferred income	224,264	194,482
	<u>345,833</u>	<u>336,782</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:

	2024	2023
	£	£
Within one year	22,500	45,000
Between one and five years	-	22,500
	<u>22,500</u>	<u>67,500</u>

18. MOVEMENT IN FUNDS

	At 1/1/24	Net movement	At
	£	in funds	31/12/24
		£	£
Unrestricted funds			
General fund	944,204	(248,075)	696,129
Restricted funds			
NRVS helpline PCC grant/ sponsors	36,019	(36,019)	-
PI caseworkers	28,005	(28,005)	-
Transport for London	21,000	(21,000)	-
	<u>85,024</u>	<u>(85,024)</u>	<u>-</u>
TOTAL FUNDS	<u>1,029,228</u>	<u>(333,099)</u>	<u>696,129</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	696,492	(944,567)	(248,075)
Restricted funds			
Annual reception	15,000	(15,000)	-
N Yorks Case Worker	44,901	(44,901)	-
Helpline	60,888	(60,888)	-
IRVA Warwick	48,087	(48,087)	-
NRVS helpline PCC grant/ sponsors	12,990	(49,009)	(36,019)
PI caseworkers	481,828	(509,833)	(28,005)
Road safety week	25,000	(25,000)	-
Fleet awards	98,400	(98,400)	-
Dyfed Powys PCC	43,729	(43,729)	-
N Wales PCC	26,590	(26,590)	-
Victim support Devon & Cornwall	100,000	(100,000)	-
Transport for London	224,294	(245,294)	(21,000)
NRVS Scotland	233,451	(233,451)	-
After the crash conference	34,559	(34,559)	-
Beep beep	5,730	(5,730)	-
Campaign survey sponsorship	15,000	(15,000)	-
Sussex PCC	27,844	(27,844)	-
West Yorkshire PCC	29,171	(29,171)	-
Derbyshire PCC	42,202	(42,202)	-
FCDO	28,750	(28,750)	-
	1,598,414	(1,683,438)	(85,024)
TOTAL FUNDS	2,294,906	(2,628,005)	(333,099)

Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
Unrestricted funds			
General fund	881,708	62,496	944,204
Restricted funds			
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
	127,153	(42,129)	85,024
TOTAL FUNDS	1,008,861	20,367	1,029,228

18. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,109,262	(1,046,766)	62,496
Restricted funds			
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)	-
	<u>1,315,922</u>	<u>(1,358,051)</u>	<u>(42,129)</u>
TOTAL FUNDS	<u>2,425,184</u>	<u>(2,404,817)</u>	<u>20,367</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 £69,513 (2023: £74,432). Contributions totalling £10,902 (2023: £9,018) 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 £2,800 (2023: £13,277) for expenses paid on Brake (New Zealand)'s behalf.

Included within other debtors at the year end is a balance of £2,972 owing from Brake (New Zealand) (2023: £172).

As at 31 December 2024 the balance sheet contains a concessionary loan due from Brake (New Zealand) totalling £172 (2023: £172). The loan is interest free and repayable on demand from Brake.

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Community donations	406,654	375,643
Corporate donations	209,342	303,462
	<hr/> 615,996	<hr/> 679,105
Investment income		
Deposit account interest	18,078	18,443
Charitable activities		
Road safety activities	229,694	301,314
Victim support activities	1,431,138	1,426,322
	<hr/> 1,660,832	<hr/> 1,727,636
Total incoming resources	<hr/> 2,294,906	<hr/> 2,425,184
EXPENDITURE		
Charitable activities		
Wages	1,654,546	1,369,128
Social security	139,435	100,928
Pensions	58,499	44,460
Community fundraising	16,522	27,879
Corporate fundraising	16,522	3,627
Campaigns	42,024	48,056
Support literature	3,170	-
Helpline costs	1,004	3,766
Sudden	-	17,355
Road safety week	7,599	16,267
Community events	33,595	40,102
Research costs	2,287	3,586
Professional engagement	47,853	53,485
Caseworker	91,542	96,780
	<hr/> 2,114,598	<hr/> 1,825,419
Support costs		
Management		
Wages	236,930	243,934
Social security	21,250	21,324
Pensions	11,014	29,972
Premises and other costs	171,157	203,032
Telephone & IT	68,394	73,393
Auditors' remuneration	4,662	7,743
	<hr/> 513,407	<hr/> 579,398
Total resources expended	<hr/> 2,628,005	<hr/> 2,404,817
Net (expenditure)/income	<hr/> (333,099)	<hr/> 20,367