

AFTERMATH SUPPORT LIMITED

UNAUDITED ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 30TH MARCH 2023

Company Number: 05094705
Charity Number: 1111298

AFTERMATH SUPPORT LIMITED
ANNUAL REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

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AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

The Trustees are pleased to present their annual report for the year ended 30th March 2023.

The financial statements comply with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (SORP 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019).

OBJECTIVES AND ACTIVITIES

Aftermath Support was established as a registered Charity in 2005 with the aim of supporting individuals and families whose lives have been affected following a road traffic collision (RTC).

Aftermath Support is open to anyone who has been affected by a RTC throughout the Northwest of England.

Since its inception, Aftermath Support has helped over 14,000 victims and families to deal with the practical issues of being involved in a collision, with too many having to cope with the grieving process. Bereaved families, seriously injured victims and those affected by a RTC, to deal with the emotional and practical issues of being involved in a collision, with too many having to also cope with the grieving process. The reality for bereaved families and individuals facing life-changing injuries can be devastating and can lead to severe emotional, psychological, and physical suffering.

The Charity has identified and published statements that define its Vision and Mission.

Vision

For anyone affected by a road traffic collision to have access to emotional and practical help that is appropriate to their needs.

Mission Statement

To provide high quality and individualised support to all those affected by road traffic collisions.

Aftermath Support charitable objectives are:

To relieve poverty, sickness, and distress, primarily among persons who have suffered the same as a result of being involved in road traffic collisions and their families, Carer's and bereaved survivors and to advance public education in road safety.

Aims:

- To provide an inclusive, free, independent, and non-judgemental service to those who are supported by the organisation.
- To develop the service, empowering those affected to make informed choices in relation to the support available to them.
- To provide an increased level of support for the families of those killed during a road traffic collision.
- To provide an increased level of support for victims, families, and carers of those sustaining serious injuries during a road traffic collision.
- To provide support for all those affected by a road traffic collision such as witnesses.
- To be committed to improving support to victims and their families.
- To provide assistance to organisations who raise public awareness of the devastation road traffic collisions causes to the victims and their families.

AFTERMATH SUPPORT LIMITED

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Public Benefit Statement

In considering the objectives and activities, the Trustees have considered Charity Commission guidance on public benefit to ensure that the organisation is meeting its public benefit requirements.

ACHIEVEMENTS AND PERFORMANCE

The issues affecting the charitable sector appear never ending, we've launched straight from recovering from the effects of COVID-19 last year straight into a cost-of-living crisis this year.

A report by the National Council for Voluntary Organisations (NCVO) 'The Road Ahead 2023: The ongoing impact of cost of living' examined the anticipated challenges and opportunities that the voluntary sector in the UK may face. It focused particularly on the rising cost of living and its impact on charities and their beneficiaries. The report highlighted the various factors contributing to the increased cost of living, such as inflation, housing expenses, and energy prices. It emphasised that these rising costs not only affect individuals and families but also have significant implications for charities and their ability to provide essential services. The report suggested that charities will face financial pressures, with a potential decrease in donations and an increased demand for their services. Overall, the "Road Ahead 2023" report shed light on the growing concern of the escalating cost of living and its repercussions on the voluntary sector. It emphasised the need for proactive measures to address these challenges and ensure the sustainability of charities in supporting vulnerable communities amidst a challenging economic landscape.

For a service such as provided by Aftermath Support, the challenge is further increased by the ongoing misconceptions and stigmatisation associated with road collision victims and the public's general acceptance that road collision is a common occurrence and an unavoidable part of daily life. We are a Charity nobody knows about until the worst time of their lives!

To address the public acceptance of road collision as inevitable, it is essential to focus on raising awareness about road safety, promoting education, and training programs, and advocating for stronger regulations and infrastructure improvements. Engaging the public through effective communication campaigns, sharing personal stories of road collision victims, and emphasising the collective responsibility for road safety can help shift attitudes and foster a sense of empowerment in prevention.

Throughout the year, Aftermath Support has worked to address the challenges faced by continuing to tirelessly work towards challenging the prevailing misconceptions and stigmatisation surrounding road collision victims through its work. The Charity has strengthened relationships with partner organisations to actively support and raise awareness about road safety, promoting education and training programs to empower individuals and communities. Amidst the ongoing cost-of-living crisis affecting charities and their beneficiaries, Aftermath Support has recognised the additional financial pressures that charities face in providing essential services. By advocating for stronger regulations, infrastructure improvements, and addressing the rising cost of living, Aftermath Support strived to create a safer environment while ensuring that the economic challenges faced by the Charity and their beneficiaries was considered to address the issue for future sustainability. Through our communication campaigns and the powerful narratives of road collision victims, Aftermath Support in 2024, we aim to foster a collective responsibility and a profound understanding that road collisions can be prevented. Together, we can work towards a future where road collision victims receive the support they deserve, irrespective of the prevailing cost-of-living crisis.

AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

Throughout this period, we have worked tirelessly to provide support and empowerment to victims, families, and survivors of road traffic collisions. We are pleased to share the highlights of our achievements and the impact we have made in the lives of those we serve.

Building on our 'plans for the future' reported last year, the Charity has achieved success in the following:

- One of our key achievements lies in the increased number of referrals received, signifying the growing recognition and trust in our organisation. We are delighted to report a remarkable 75% overall increase in referrals compared to the previous year, demonstrating the effectiveness of our outreach efforts and the valuable support we provide.
- Increased staffing with the appointment of an administrator and an additional Victim Support Officer
- Launched an in-house, independent counselling offer, delivering 165 hours of counselling sessions.
- Became an accredited Real Living Wage Employer
- Planned an away day to be held early 23/24 with the aim of developing a set of values and reviewing our vision and mission to improve our organisational culture, ensuring our people are at the heart of what we do.
- Increased and diversified the range of experience and skills on the Charity's Board of Trustees by increasing the board by 3 new trustees to be appointed early 23/24.
- Raised our profile on social media, posting regularly and increasing our coverage.
- Secured a Patron with lived experience to help raise awareness and support.
- Continued to influence and advise national policy on road victims support, amplifying the voices of our local communities who've been affected by road traffic collisions.
- Increased our income by over 50% on the previous year.
- Opened dialogue with Cumbria Police to offer support in their area in 2023/24 ensuring a full Northwest coverage.

Highlights of our work in 22/23 are: -

- ✚ We recorded the highest level of referrals in 6 years.
- ✚ The total number of referrals received saw a substantial increase compared to the previous year, with a remarkable 75% rise in overall referrals.
- ✚ Support hours provided were increased by 45%.
- ✚ Our team maintained an impressive case closure rate of 70% throughout the year, surpassing the recommended range of 40% to 60% for good practice.
- ✚ We supported 71% more people with life-threatening injuries.
- ✚ Targets for time of initial contact of 3-5 working days were exceeded.
- ✚ A zero-waiting list was achieved and remains ongoing.
- ✚ A new counselling service was launched, delivering 165 hours of counselling.
- ✚ More witnesses and drivers were supported than ever before.
- ✚ We successfully moved to new premises.
- ✚ Retained named support service status with Merseyside Police RTU in their Roads Policing Policy.

AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

Outcomes and Feedback:

- ✦ Of the 269 people who ceased support in 2022/23, 72% reported an 'achievement' during our support.
- ✦ Of those reporting an achievement, 50% reported an emotional achievement, 39% a practical achievement and 11% an increase in knowledge and information.
- ✦ Of those reporting an emotional achievement during our support, 72% reported improved mental health or wellbeing.
- ✦ Of those reporting a practical achievement during our support, 33% were able to return to work.
- ✦ 100% of counselling clients reported reduced anxiety severity, with 25% moving from experiencing severe anxiety to mild, 25% moving from moderately severe to mild, and 50% from moderately to mild.
- ✦ 100% of feedback respondents strongly agreed or agreed they would recommend our service to others in need.

The team received several positive quotes and comments from those they supported, emphasising the value of the service, the benefits of normal conversations, and the assistance provided during challenging times.

"You have helped an awful lot; you don't know how much."

"When you have called on my down days you don't know how much it helps."

"It's really useful to be able to talk to you in a normal way about anything. Thank you for that".

"It's incredibly helpful and a brilliant service, thanks".

"This has been really useful, talking to someone who isn't emotional and saying all the right things at the right times. We have just talked normally".

"Is good talking to someone removed from me and the incident".

"It's good to have someone to just talk to".

Overall, despite the challenging times, the year 2022/2023 demonstrated remarkable achievements for our Charity in terms of increased referrals, high case closure rates, diverse support provided, and positive outcomes reported by those we assisted. We remain committed to our mission of aiding and empowering individuals affected by road traffic collisions, striving to make a lasting impact on their lives.

Thanks

The Trustees would like to take this opportunity to officially thank the Aftermath staff team for all their hard work during the year, resulting in the fantastic achievements highlighted, in addition to their dedication and service to the people they support.

We would also like to take this opportunity to thank the following organisations for the support they have continued to generously provide the organisation at any point during the reporting period.

Hilary Meredith Solicitors

Slater & Gordon Lawyers

Irwin Mitchell Solicitors

Alderstone Solicitors

AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

Serious Law LLP

Oliver & Co Solicitors

HCC Solicitors

Kinsella Clarke Accountants

Merseyside Police

We also extend our sincere thanks to all those individuals who donated, either directly or through sponsorship and/or JustGiving, during this time.

We are extremely grateful for the continued Support we receive, helping us to support those affected by road traffic collisions in the Northwest.

FINANCIAL REVIEW

Total income for the year was £63,430 (2022: £40,562) of which £nil (2022: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £98,269 (2022: £76,106) leaving a deficit for the year of £34,839 (2022: deficit £35,544).

At 30th March 2023 the charitable company's reserves stood at £96,858 (2022: £131,697) of which £nil (2022: £nil) represented restricted funds.

Risk Management

The principle strategic risks and uncertainties to which Aftermath Support is exposed have previously been identified by the Trustees, and remain ongoing:

- ⚡ Changes within partnerships with referral organisations.
- ⚡ Funding to ensure continuation of services in perpetuity.

Activities to address the above have been identified within the strategic and business plan for the coming year.

Reserves Policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision and six months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £96,858. The charitable company requires £11,228 for redundancy provision and £49,135 for six months' running costs, (total £60,363).

The trustees are satisfied that the level of unrestricted reserves is sufficient to meet the charity's policy requirements as well as to provide a contingency in case of unforeseen circumstances.

Plans for the future

The ongoing strategic plan sets forth a comprehensive roadmap for the future, encompassing various strategic initiatives. To enhance our organisational culture and emphasize the importance of our dedicated team, we have planned an away day in early 23/24. During this event, we will collaboratively develop a set of values, review our vision, and mission, and ensure that our people remain at the core of our endeavours.

AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

Recognising the value of diverse perspectives and expertise, we are pleased to announce the expansion of the Charity's Board of Trustees. In early 23/24, we will appoint three new trustees who will contribute their unique experiences and skills to further strengthen the board along with ongoing recruitment throughout the year. This strategic move aims to enrich the decision-making processes and foster a more inclusive and well-rounded governance structure.

By undertaking these plans, we demonstrate our commitment to continuous improvement, internal alignment, and effective leadership. The away day and the expansion of our board are essential steps toward realising our vision and mission, as we strive to create an organisational culture that empowers our people and enables us to provide exceptional support and services to those affected by road collisions.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th April 2004 (Company number 05094705) and registered as a charity on 14th September 2005 (Charity number 1111298).

Aftermath Support Limited is a limited company governed by its Memorandum and Articles of Association dated 3rd April 2004 and revised by special resolution 3rd August 2005.

Any one over the age of 18 can become a member. It is managed by an Executive Committee of Trustees.

Organisation

The Trustees who are also the Board of Directors approve the policy for the organisation. The Board meets quarterly to do this. Management of the charitable company is overseen by the Board and delegated to the Chief Executive Officer.

Financial Controls

The Board of Trustees oversees expenditure made by the charitable company. Mandates with the principal bankers are in place to the effect that all cheques require two signatures.

Investment Powers & Restrictions

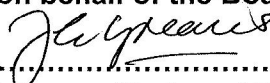
According to the Memorandum and Articles of Association the Board of Directors are allowed to invest monies not immediately required for any specific purpose.

AFTERMATH SUPPORT LIMITED
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Aftermath Support Limited	
Company number	05094705	
Charity number	1111298	
Registered Office	50 Arrowe Park Road, Wirral, England, CH49 0UE	
Board of Trustees	The Board of Trustees are also its Directors. Members are elected by Annual General Meetings of the members of the council in accordance with the Articles of Association.	
Chair	Joyce Greaves	
Trustees	Malcolm Auton	(Resigned 27 July 2022)
	Stuart T Barnes	(Appointed 18 April 2023)
	Elliot S Creed	(Appointed 18 April 2023)
	Michael Jones	
	Richard Crabtree	
	Catherine Hilton	(Resigned 17 April 2023)
	Mark Hemans	
	Michael McFall	
	David Petrie	(Resigned 26 April 2022)
	Lee B Westhead	(Appointed 18 April 2023)
Independent Examiner	Paula Sanchez ACCA c/o LCVS, 151 Dale Street, Liverpool, L2 2AH	
Bankers	Bank of Scotland 33 Old Broad Street, London, EC2 1HZ	

Signed on behalf of the Board of Trustees


.....
Joyce Greaves, Chair and Trustee

05/12/2023
.....
Date

AFTERMATH SUPPORT LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities 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 as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining 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.

This report has been prepared in accordance with the Charities Act 2011, Companies Act 2006, Accounting and Reporting by Charities; Statement of Recommended Practice (Sorp 2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

By Order of the Board,



.....
Joyce Greaves, Chair and Trustee

50 Arrowe Park Road
Wirral
England
CH49 0UE

Date: 05/12/2023

AFTERMATH SUPPORT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH MARCH 2023

I report on the accounts of the charitable company for the year ended 30th March 2023, which are set out on pages 11 to 19.

Respective
responsibilities of
trustees and examiner

The Trustees (who are also the Directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's
statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting Charities

have not been met; or

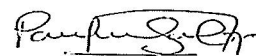
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS, 151, Dale Street, Liverpool, L2 2AH**

Dated: **7 December 2023**



AFTERMATH SUPPORT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income and endowments from:		£	£	£	£
Donations and legacies	3a	61,190	-	61,190	40,562
Charitable Activities	3b	2,240	-	2,240	-
Total income		63,430	-	63,430	40,562
Expenditure on:					
Charitable activities	4	98,269	-	98,269	76,106
Total expenditure		98,269	-	98,269	76,106
Net (expenditure), net movement in funds		(34,839)	-	(34,839)	(35,544)
Total funds brought forward	9,10	131,697	-	131,697	167,241
Total Funds carried forward	8-10	96,858	-	96,858	131,697

The notes on pages 13 to 19 form part of these accounts.

All the above amounts relate to continuing activities of the charitable company.

AFTERMATH SUPPORT LIMITED
BALANCE SHEET AS AT 30TH MARCH 2023

Company Number: 05094705

	Notes	30 th March 2023		30 th March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		1,247		1,633
Current assets					
Debtors	6	99		92	
Cash at bank and in hand		96,818		132,514	
		-----		-----	
		96,917		132,606	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,306)		(2,542)	
		-----		-----	
Net current assets			95,611		130,064
			-----		-----
Total assets less current liabilities			96,858		131,697
			=====		=====
Funds:					
Unrestricted funds	8, 9		96,858		131,697
Restricted funds	8,10		-		-
			-----		-----
			96,858		131,697
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

For the year covered by these accounts the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 28/11/2023



Joyce Greaves, Chair and Trustee

AFTERMATH SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

1. Limited Liability

The charity is a company limited by guarantee without share capital. Each member's liability is limited to £10.

2. Accounting Policies

Basis of accounting

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (SORP 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) (as amended for accounting periods commencing from 1st January 2019) and Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The charitable company has taken advantage of the provisions in the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The principal accounting policies adopted are set out below.

Going concern

The charitable company did not have any financial impact during the pandemic therefore at the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

AFTERMATH SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charitable company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Fixed assets

Capital expenditure is stated in the balance sheet at cost less accumulated depreciation. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% straight line per annum
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Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

AFTERMATH SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised where the revision affects only that year, or in the year of the revision and future years where the revision affects both current and future years.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

3. Income and endowments from:

a. Donations and Legacies:	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Donations	61,190 =====	- =====	61,190 =====	40,562 =====
b. Charitable activities	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
DWP	2,240 =====	- =====	2,240 =====	- =====

AFTERMATH SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
Provision of support to victims of road collisions with long term, adverse effects.	57,351	40,918	98,269	76,106
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct Charitable Expenditure:</i>		
Staff salary costs	55,009	42,332
Pension	1,051	824
Travel expenses	160	183
Employee Expenses	842	-
Books and materials	225	80
Refreshments	64	95
	-----	-----
	57,351	43,514
	-----	-----
<i>Support & Governance costs:</i>		
Staff salary costs	29,840	20,287
Pension	628	401
Insurance	474	412
Printing, postage and stationery	70	77
Telephone	2,188	1,733
Equipment	590	-
Subscriptions and memberships	394	256
Website costs	5,052	3,394
Bank charges	88	88
Accountancy	940	960
Depreciation	387	255
HR & Recruitment	254	4,716
Companies House Filing Fee	13	13
	-----	-----
	40,918	32,592
	-----	-----
Total expenditure on charitable activities	98,269	76,106
	=====	=====

£Nil (2022: £nil) of the above expenditure relates to restricted funding.

AFTERMATH SUPPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023**

b. Staff Costs	2023	2022
	£	£
Staff salaries	83,396	62,000
Social security costs	1,453	619
Pension	1,679	1,225
	-----	-----
	86,528	63,844
	=====	=====

c. Particulars of employees:

The average number of employees during the year 4 (2022:3.25), and calculated on the basis of full-time equivalents, was as follows:

	2023	2022
Charitable activities	4.4	2.4
	=====	=====

No employee received emoluments of more than £60,000 during the year.

The Trustees are not remunerated for their services and are not included in the above number of employees.

No out of pocket expenses were reimbursed to trustees in the year (2022: £nil).

5. Tangible fixed assets

	Computer Equipment	Total
Cost	£	£
As at 31 st March 2022	2,412	2,412
Additions	-	-
Disposals	(401)	(401)
	-----	-----
Balance as at 30th March 2023	2,011	2,011
	=====	=====
Accumulated Depreciation		
As at 31 st March 2022	778	778
Charge for the year	387	387
Disposals	(401)	(401)
	-----	-----
Balance as at 30th March 2023	764	764
	=====	=====
Net Book Value at 30th March 2023	1,247	1,247
	=====	=====
Net Book Value at 30 th March 2022	1,634	1,634
	=====	=====

AFTERMATH SUPPORT LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

6. Debtors

	2023	2022
	£	£
Prepayments	99	92
	=====	=====

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	940	910
Other Creditors	366	1,632
	-----	-----
	1,306	2,542
	=====	=====

8. Analysis of net assets between funds

2023	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,247	95,611	96,858
Restricted Funds	-	-	-
	-----	-----	-----
Total	1,247	95,611	96,858
	=====	=====	=====

2022	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,633	130,064	131,697
Restricted Funds	-	-	-
	-----	-----	-----
Total	1,633	130,064	131,697
	=====	=====	=====

9. Unrestricted funds

	Movements in the Year			
2023	Resources at Beginning of Year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	131,697	63,430	98,269	96,858
	=====	=====	=====	=====

AFTERMATH SUPPORT LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2023

2022	<u>Movements in the Year</u>			
	Resources at Beginning of Year	Income	Expenditure	Resources at End of Year
	£	£	£	£
General Fund	167,241	40,562	76,106	131,697
	=====	=====	=====	=====

General fund is used to finance the charitable company's general activities as outlined in the Trustees report.

10. Restricted funds

There were no Restricted Funds received and expended during the financial year to March 2023 (2022: nil)

11. Lease Commitments

There were no financial commitments under non-cancellable leases as at 30th March 2023. (2022: none).

12. Related Party Transactions

There were no related party transactions as at year end 30th March 2023. (2022: none)

13. Guarantees

As at 30th March 2023, 8 members had given a guarantee of £10 each in the event of the company winding-up, total: £80 (2022: 8 members £80).