

AFTERMATH SUPPORT LIMITED

**ANNUAL REPORT &
FINANCIAL STATEMENTS
FOR YEAR ENDED 30TH MARCH 2024**

**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 2024

The Trustees are pleased to present their annual report for the year ended 30th March 2024.

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 charitable company in September 2005 with the aim of supporting individuals and families whose lives have been affected following a road traffic collision (RTC). Aftermath Support's offer is open to anyone who has been affected by a RTC throughout the Northwest of England.

Since its inception, Aftermath Support has helped over 14,750 victims and families to deal with the emotional and practical issues of being involved in a serious and life changing collision.

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

This year, we refreshed our vision, mission, and values to better reflect our aspirations and guiding principles:

Vision: To be the leading provider of emotional and practical support for all those affected by road related incidents, helping to guide them through the aftermath and towards a brighter future.

Mission: As a trusted source of guidance and support for anyone impacted by road incidents, offering high-quality and individualised services that address their emotional, practical, and informational needs, to help them through the aftermath and towards a brighter future.

Our core values - Client Focus, Integrity, Collaboration, Learning and Innovation, Empathy and Kindness, and Respect and Inclusivity, underpin everything we do. We are committed to adhering to these values to ensure the highest quality of service delivery for our clients.

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 and Carer's and bereaved survivors and to advance public education in road safety.

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

2023/24 has been another challenging yet successful year for Aftermath Support as we continued to provide vital support services to those affected by serious road traffic collisions across Merseyside, Cheshire, Lancashire, Greater Manchester, and Cumbria. Despite the ongoing challenges faced by small charities in the current funding landscape, we have remained committed to our mission and have achieved significant positive outcomes with our clients.

We are proud to report the highest level of referrals in seven years, with 369 new referrals received. Our dedicated team provided a minimum of 3,286 hours of direct support to individuals and families impacted by serious road collisions. This support encompassed a range of services tailored to each individual's needs.

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We offered emotional support, helping clients process trauma and grief. We provided practical assistance by advocating for our clients' needs when dealing with various agencies and institutions. We also offered crucial informational support, guiding clients through complex legal and investigative processes, and explaining procedures related to inquests and court cases. Our RTC Victim Care and Support Officers, drawn from backgrounds in social care, counselling, law, first response and lived experience of road trauma, work tirelessly to empower those affected by RTCs to take back control of their lives and move forward with hope. Notably, 91.5% of referrals came via police services, demonstrating the strong working relationships we have built with Family Liaison Officers, Roads Policing and RTC admin staff across our service area.

Our team achieved impressive outcomes with clients:

- 🚦 121 clients reported emotional achievements such as improved mental health, reduced trauma symptoms, and help accessing counselling.
- 🚦 96 clients cited practical achievements like returning to work or education, improved physical recovery, and re-engaging with daily activities.
- 🚦 30 individuals reported informational outcomes, such as a clearer understanding of legal and investigative processes related to their collision.

Client feedback has been overwhelmingly positive, reinforcing the vital nature of our work:

"Aftermath Support was a lifeline during the darkest time of my life. They provided not just practical support, but genuine empathy and understanding." - Bereaved family member

"I didn't know how to navigate the legal process after my accident. Aftermath's guidance was invaluable - they helped me understand my rights and options." - Seriously injured survivor.

As highlighted in the recent CSJ Foundation (The Centre for Social Justice) report "Overlooked and Underfunded: The perilous state of Britain's grassroots charities", small charities like Aftermath are facing mounting pressures in the current landscape. This comprehensive report, released in May 2024, provides a clear-eyed view of how the charity sector is structured and the challenges faced by small, community-based organisations.

The report reveals that 85 per cent of all charitable income in England and Wales goes to just 4 per cent of registered charities. This imbalance leaves grassroots organisations like ours consistently unseen, underfunded, and with our impact unrecognised, despite being effective changemakers who address the root causes of poor mental health and wellbeing daily.

Our own experience over the past year reflects many of the report's key findings:

1. We frequently step in to provide support where statutory services are unable to meet local needs. This hidden subsidising of public services stretches our limited resources even further.
2. We consistently deliver impressive outcomes on modest budgets but are routinely passed over for public contracts in favour of larger charities without a local track record.
3. Post-pandemic, our expenditure rose by almost 12% while income grew by only 3% - an unsustainable trend reported by many small charities.

The report also highlights that small and medium-sized charities (under £1 million income) account for 97% of charity closures in the last 10 years. This statistic underscores the precarious position many organisations like ours face.

Despite these difficulties, Aftermath remains committed to ensuring the voices of our clients are heard in discussions about post-collision support services and wider road safety policy.

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We continue to gather powerful data and stories illustrating the life-changing impact of our work in local communities.

Importantly, the CSJ Foundation report also reveals an appetite for change amongst the general public:

- Only 20 per cent of UK adults trust larger national charities over small, grassroots charities.
- 79 per cent of UK adults agree that small, local charities seem to be often overlooked and under-resourced.
- 58 per cent agree that national Government policies would be more effective if they were more informed by small, grassroots charities.

These findings validate our work and underscore the importance of small charities like Aftermath in the broader charitable landscape. They also highlight the need for a rebalancing of funding and recognition within the sector to ensure that effective, community-based organisations can continue to provide vital services to those who need them most.

Progress on 2022/23 Future Plans and Organisational Developments

In last year's report, we outlined several key priorities for the future. We're proud of the significant progress we've made in these areas, which have also contributed to important organisational developments:

1. **Securing diverse and sustainable funding:** We've increased our corporate sponsorship, with a confirmed 33% increase in donations for 2024/25 and a three-year engagement agreement. We've been shortlisted for several grants and received sizeable donations, while our community continues to support us through personal fundraisers.
2. **Amplifying our advocacy efforts and raising our profile:** Our CEO has participated in several important campaigns, working groups, and development opportunities, ensuring road crash victims' voices are heard at a national level. We've engaged in ongoing dialogue with the Department for Transport regarding their much-anticipated Road Safety Strategy and received positive media exposure, featuring on BBC Northwest Tonight and Radio Merseyside.
3. **Deepening collaborations:** We've strengthened relationships with many charities and organisations, including Merseyside Police Federation, resulting in potential future collaborations and generous donations.
4. **Investing in digital transformation:** Development of a new website, set to launch in Summer 2024, will better showcase our work, improve access to information for clients, and enhance our ability to engage with funders and corporate sponsors.
5. **Strengthening governance and efficiency:** We completed a comprehensive review and refresh of our policy framework. We've also begun exploring new strategies for volunteer recruitment and engagement, including micro-volunteering opportunities and online peer support roles.

These developments have not only helped us progress towards our goals but have also strengthened our organisation's foundation, positioning us better to meet the growing needs of those we serve.

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Conclusion

The past year has demonstrated both the vital importance of Aftermath Support's work and the challenges we face in meeting growing demand with limited resources. As the CSJ Foundation report highlights, small charities like ours are often the unsung heroes on the frontline of our communities, working in the spaces beyond government to make the places we live better.

We are immensely proud of what we have achieved and grateful for the dedication of our staff, the support of our partners, and the trust placed in us by those we serve. As we move forward, we remain committed to our vision of being the leading provider of emotional and practical support for all those affected by road-related incidents. With the continued support of our stakeholders and the dedication of our team, we are confident in our ability to guide more individuals and families through the aftermath of road collisions and towards a brighter future.

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
Serious Injury Law
Oliver & Co Solicitors
HCC Solicitors
Kinsella Clarke Accountants
Merseyside Police

Special thanks and appreciation are expressed to our Aftermath Champions, Dave Jones and Becca Slater, for their support of our work and the value they add to our cause. Dave has gone above and beyond in his efforts to ensure no victim suffers alone by appearing in various media opportunities and speaking at events. Becca has achieved so much in her field and is a true inspiration for those experiencing life changing injuries.

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 £66,604 (2023: £63,430) of which £nil (2023: £nil), related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £110,922 (2023: £98,269) leaving a deficit for the year of £44,318 (2023: deficit £34,839).



At 30th March 2024 the charitable company's reserves stood at £52,540 (2023: £96,858) of which £nil (2023: £nil) represented restricted funds.

AFTERMATH SUPPORT LIMITED

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2024

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 £52,540. The charitable company requires £14,626 for redundancy provision and £55,461 for six months' running costs, (total £70,087).

The trustees plan to increase the level of unrestricted reserves through increase of donations.

Plans for the future

Looking ahead to 2024/25 and beyond, our key priorities are:

1. Sustainable Growth: We aim to secure additional funding to support the growth needed to meet increasing demand for our services.
2. Enhanced Reporting: We plan to improve our data collection and reporting, particularly in capturing the 'survivor's voice' and detailed client feedback to better demonstrate our impact.
3. Digital Presence: We will maximise the potential of our new website and explore ways to increase our social media presence to reach more people who may need our support.
4. Partnerships: We will continue to nurture and develop partnerships with key stakeholders, including police forces, other charities, and corporate sponsors.
5. National Advocacy: We remain committed to championing the cause of road crash victims at a national level, pushing for improved support and recognition of their needs.

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.

AFTERMATH SUPPORT LIMITED

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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.

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	Stuart T Barnes	(Appointed 18 th April 2023)
	Richard Crabtree	
	Elliot S Creed	(Appointed 18 th April 2023)
	Michael D Jones	
	Mark Hemans	(Resigned 27 th October 2023)
	Catherine Hilton	(Resigned 17 th April 2023)
	Michael McFall	
	Stephen Samuel	(Appointed 12 th August 2024)
	Lee B Westhead	(Appointed 18 April 2023)
	Beverley Wrighton	(Appointed 16 th April 2024)

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 30TH MARCH 2024

Independent Examiner Mrs Ying Huang 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

23rd October 2024
.....

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: 23rd October 2024

INDEPENDENT EXAMINER'S REPORT FOR THE TRUSTEES OF AFTERMATH SUPPORT LIMITED

I report on the accounts of the charitable company for the year ended 30th March 2024, 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: **Mrs Ying Huang**

Relevant professional qualification or body: **ACCA**

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

Dated:29/10/2024.....



AFTERMATH SUPPORT LIMITED
STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME & EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30TH MARCH 2024

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Income and endowments from:		£	£	£	£
Donations and legacies	3a	6,604	-	6,604	61,190
Charitable Activities	3b	60,000	-	60,000	2,240
Total income		66,604	-	66,604	63,430
Expenditure on:					
Charitable activities	4	110,922	-	110,922	98,269
Total expenditure		110,922	-	110,922	98,269
Net (expenditure), net movement in funds		(44,318)	-	(44,318)	(34,839)
Total funds brought forward	9,10	96,858	-	96,858	131,697
Total Funds carried forward	8-10	52,540	-	52,540	96,858

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 2024

Company Number: 05094705

	Notes	30 th March 2024		30 th March 2023	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		1,112		1,247
Current assets					
Debtors	6	108		99	
Cash at bank and in hand		52,679		96,818	
		-----		-----	
		52,787		96,917	
Current liabilities					
Creditors: amounts falling due within one year	7	(1,359)		(1,306)	
		-----		-----	
Net current assets			51,428		95,611
			-----		-----
Total assets less current liabilities			52,540		96,858
			=====		=====
Funds:					
Unrestricted funds	8, 9		52,540		96,858
Restricted funds	8,10		-		-
			-----		-----
			52,540		96,858
			=====		=====

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: 15th October 2024



.....
Joyce Greaves, Chair and Trustee

AFTERMATH SUPPORT LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2024

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 2024

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
--------------------	-----------------------------

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 2024

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:

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
a. Donations and Legacies:				
Donations	6,604	-	6,604	61,190
	=====	=====	=====	=====
b. Charitable activities	£	£	£	£
Department Working Pensions	-	-	-	2,240
Membership to Legal Expert Panel	60,000	-	60,000	-
	-----	-----	-----	-----
	60,000	-	60,000	2,240
	=====	=====	=====	=====

AFTERMATH SUPPORT LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2024

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
Provision of support to victims of road collisions with long term, adverse effects.	66,608	44,314	110,922	98,269
	=====	=====	=====	=====

a. Analysed as follows:

	2024 £	2023 £
<i>Direct Charitable Expenditure:</i>		
Staff salary costs	64,307	55,009
Pension	1,163	1,051
Travel expenses	-	160
Volunteer expenses	2	-
Employee expenses	1,124	842
Books and materials	-	225
Refreshments	12	64
	-----	-----
	66,608	57,351
	-----	-----
<i>Support & Governance costs:</i>		
Staff salary costs	34,137	29,840
Pension	768	628
Insurance	707	474
Team meeting/away day	234	-
Printing, postage and stationery	179	70
Telephone	2,365	2,188
Equipment	113	590
Subscriptions and memberships	251	394
Website costs	3,391	5,052
Bank charges	84	88
DBS fees	293	-
Accreditation	79	-
HR & Recruitment	215	254
Companies House Filing Fee	13	13
Accountancy	990	940
Depreciation	495	387
	-----	-----
	44,314	40,918
	-----	-----
Total expenditure on charitable activities	110,922	98,269
	=====	=====

£Nil (2023: £nil) of the above expenditure relates to restricted funding.

AFTERMATH SUPPORT LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2024

b. Staff Costs	2024	2023
	£	£
Staff salaries	96,532	83,396
Social security costs	1,912	1,453
Pension	1,931	1,679
	-----	-----
	100,375	86,528
	=====	=====

c. Particulars of employees:

The average number of employees during the year 5 (2023: 4), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Charitable activities	3	4.4
	=====	=====

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 (2023: £nil).

5. Tangible fixed assets

	Computer Equipment	Total
Cost	£	£
As at 31 st March 2023	2,011	2,011
Additions	360	360
Disposals	(-)	(-)
	-----	-----
Balance as at 30th March 2024	2,371	2,371
	=====	=====
Accumulated Depreciation		
As at 31 st March 2023	764	764
Charge for the year	495	495
Disposals	(-)	(-)
	-----	-----
Balance as at 30th March 2024	1,259	1,259
	=====	=====
Net Book Value at 30th March 2024	1,112	1,112
	=====	=====
Net Book Value at 30 th March 2023	1,247	1,247
	=====	=====

AFTERMATH SUPPORT LIMITED
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2024

6. Debtors

	2024	2023
	£	£
Prepayments	108	99
	=====	=====

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	990	940
Other Creditors	369	366
	-----	-----
	1,359	1,306
	=====	=====

8. Analysis of net assets between funds

2024	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds			
General Fund	1,112	51,428	52,540
Restricted Funds	-	-	-
	-----	-----	-----
Total	1,112	51,428	52,540
	=====	=====	=====

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
	=====	=====	=====

9. Unrestricted funds

2024	Reserves at Beginning of Year	Movements in the year		Reserves at End of Year
		Income	Expenditure	
	£	£	£	£
General Fund	96,858	66,604	(110,922)	52,540
	=====	=====	=====	=====

AFTERMATH SUPPORT LIMITED**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH MARCH 2024**

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

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 2024 (2023: nil).

11. Lease Commitments

There were no financial commitments under non-cancellable leases as at 30th March 2024. (2023: 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 2024, 9 members had given a guarantee of £10 each in the event of the company winding-up, total: £90 (2023: 8 members £80).