

Embrace Child Victims of Crime

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Embrace Child Victims of Crime

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Embrace Child Victims of Crime

Reference and Administrative Details

Chairman	S Bailey (Chairman)
Trustees	Sir P R Stephenson (Chairman) D Johnson (Deputy Chair) D Oliver (Treasurer & Secretary) (Appointed 27/01/2021) G McNulty K Shapland Dr J Sebire J Shiner D Llywelyn R C J Dickinson C Pinner (Appointed 27/01/2021) D Chamberlain C Williams (Appointed 29/04/2021)
Principal Office	Copse Court Thorpe Wood Peterborough PE3 6SF
Charity Registration Number	1166103
Solicitors	Eversheds Fitzalan House Fitzalan Road Cardiff CF24 0EE
Independent Examiner	TC Group 4 Cyrus Way Cygnet Park Hampton Peterborough PE7 8HP

Embrace Child Victims of Crime

Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the charity are;

- i) To relieve poverty, trauma, sickness and distress arising therefrom among children resident in England, Scotland, Wales, Northern Ireland, Channel Islands and the Isle of Man who have suffered the same as a result of any criminal offence committed by any person or through any means whatsoever.
- ii) To promote children's health, education and welfare, encourage their social inclusion and community involvement and to seek to develop their personal safety.

Trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake.

In order to achieve the objectives of the charity, a diversified fundraising profile continues to be developed. This includes encouraging members of the public to fundraise on our behalf, alongside raising funds from corporate donors, grant/trust funds and seeking commissions for our range of services. Additionally, the staff team organise fundraising events, including an Everest Trek.

Embrace Child Victims of Crime

Trustees' Report

ACHIEVEMENT AND PERFORMANCE

This year has proved to be one of the most challenging in the charity's history because of the wide-ranging effects of the Covid-19 virus pandemic and subsequent lockdowns and restrictions on everyday life.

Lengthy periods of lockdown and school closures were key factors that led to a four-fold increase in referrals for children who had been living in homes torn apart by domestic abuse.

Whilst domestic abuse was the number one reason for referral into our services, the number of referrals overall dipped, a worrying trend for delivery staff who were concerned for the numbers of potential 'hidden' victims - children and young people who were being harmed by crime but unable to receive much-needed support.

With so much of the year in lockdown, our plans to set up our operational and administrative base in Peterborough were further and unavoidably delayed.

January 2021 saw the start of a new team recruited to deliver Embrace's 'talking therapies' - trauma-informed emotional support and trauma-focused cognitive behavioural therapy (CBT) by telephone and through online channels.

Key difference in the operational service delivery is the establishment of the 'team triage' concept where decisions over more complex or difficult cases are taken by the team with a collective responsibility and always involving our safeguarding specialists.

Working differently enabled us to expand and diversify our range of services to bring a wider range of support to help children and young people recover from their experiences, make new happier memories and rebuild their lives by creating what will constitute 'The Embrace Model of Support'.

One of the new services is the Embrace Toybank made possible by a large donation of brand new toys, books and games from a Staffordshire-based supporter. Operating along similar lines to foodbanks, the toys and other items are made available to our beneficiaries as an additional aid to recovery.

Plans are in hand to take this online next year with a regularly updated catalogue of items that can be chosen in return for a unique code which is inputted at checkout. Codes will be given to those children and young people as part of Embrace hardship packages of support.

Our Christmas 2020 campaign was the most successful to date. Over 1,100 gifts were distributed in our increasingly popular Dear Santa campaign where our beneficiaries are asked to choose what present they would like. For a large number of our referrals living in cash-strapped homes, this is often the only substantial gift they receive.

All the gifts were purchased either by members of the public or by our corporate partners. Corporate support included donations from some major Peterborough-based organisations and online giant, Amazon, who have a large regional operation in the city.

Embrace Child Victims of Crime

Trustees' Report

Headline Performance Results

During the year, the Embrace team delivered:

- 4,754 hours of counselling, CBT and trauma-informed emotional support
- 1,132 Christmas gifts to needy children who had been harmed by crime
- 782 practical support and hardship packages, including food, school uniform and book vouchers as well as mobile phones and tablets to help children access online support and assist learning

The team also:

- Continued all our key partnerships, including those with Merlin's Magic Wand (theme park days out) and The Principal Trust which provides short healing breaks for families in the UK. Whilst the restrictions greatly curtailed activities, we remain deeply grateful for their continuing support.
- Provided counselling, delivered by our in-house team and Associate Counsellors to 255 young people and their families in Bedfordshire, as part of a tailored package of support. In Cambridgeshire, this level of support was provided to 235 children and their families.

Financially, we:

- Raised income to £727,698
- Made efficiency savings and improved financial management by introducing web-based software, Xero, managed in-house.
- Retained and grew our key commissioned services from the previous year (Cambs County Council, Bedfordshire Police & Crime Commissioner, Cambridgeshire Police & Crime Commissioner, West Yorkshire Police & Crime Commissioner).

How We Are Making A Difference

The work we do with children is changing lives.

According to research gathered by our Kids Independent Domestic Violence Advisor (KIDVA):

EVERY child who took part in counselling sessions or talking therapies said they felt safer after they'd finished their course of sessions.

EVERY child who took part in counselling sessions or talking therapies said they knew how to keep themselves safe after they'd completed their sessions.

EVERY child said they found the sessions helpful and would recommend them.

More than nine out of 10 children (91%) said they felt more confident after their sessions.

Where Our Referrals Come From

Historically, our referral path for services has been restricted to police services and those professionals working in safeguarding roles such as teachers, domestic violence teams and social workers.

However, the pandemic has enabled us to bring forward our plans to expand our reach offering a wide range of support across the UK.

Over 80% of our referrals were made by agencies who work with the police or who work in safeguarding roles or with safeguarding responsibilities. A quarter (25%) of our referrals still come from the police, hardly surprising as we are a charity helping young crime victims.

The remaining referrals came from council or government services and included referrals from Victim Support.

Only four per cent of referrals were made directly by children's parents or carers - this is an area we are looking to expand in this current year and beyond with the launch of new communication services, including improved website functionality and a new Instagram account (@chat2embrace) solely focused on engaging with young people.

Embrace Child Victims of Crime

Trustees' Report

Staffing

Despite the recruitment of operational specialists in Peterborough and Bedford, including two child Independent Domestic Abuse Advisors (known as KIDVAs), the core team at the centre co-ordinating and delivering service delivery across the country remains small.

Our plans to use volunteers to deliver trauma-informed emotional support have progressed with the development of training packages that can be part of the volunteers' Continual Professional Development. As expected, this has attracted much interest from trainee counsellors.

Spread of Support

Embrace has supported children, young people and adult parent/carers across England, Wales and also Scotland.

Embrace Child Victims of Crime

Trustees' Report

FINANCIAL REVIEW

Reserves policy

At the balance sheet date the charity had total funds of £421,495. This consisted of £221,155 of unrestricted funds and £200,340 of restricted funds.

The charity's unrestricted funds provide management with the ability to cover administration costs which are not already covered by restricted funding and to respond to emergency requests for funding outside of those which are already planned. There have been no examples of this during the period.

Restricted funds are used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes.

The Charity Commission considers it prudent to retain sufficient free reserves for future sustainability. With this in mind, Embrace Child Victims of Crime, which is reducing its reliance on voluntary sources for its income, nevertheless feels it is important that sufficient reserves are held to enable the continuation of effective working if income levels were to fall. Considering the Charity Commission recommendations, the unpredictable nature of income and the commitment to objectives, we have set the reserves at a level, which would cover essential running costs and spend on objectives which are not covered by restricted income funding for approximately three months. The Trustees review this policy on a regular basis and review the levels of restricted and unrestricted funds quarterly.

The trustees recognise that the Charity sector is currently operating in difficult times and are aware that unrestricted reserves have reduced during this financial period, occasionally below the level set. This is also due to the fact that the charity is now increasingly seeking to be commissioned for service delivery which has necessitated a change towards more restricted income and predictability of funding. We have invested in our fundraising function to increase income and are streamlining our costs. We are also looking to utilise a volunteer base to a greater extent.

Managing Risks

The financial risks to the organisation are discussed regularly, both at the regular Trustee Board meetings and between the Executive Committee members.

Risks are usually identified by the CEO working with the chairman and the treasurer and steps agreed to mitigate those risks.

The main areas of risks to a small charity which relies on voluntary income are the following: -

- Unexpected reductions in income levels
- Withdrawal of support from key sponsors, partners or both (including the Police and Crime Commissioners) with whom we have service agreements
- Lack of support for events organised by the charity which carry a cost to the charity, i.e. Sponsored events for which the charity bids and pays for places such as RideLondon and the London Marathon.

These risks are mitigated by ensuring we have a diversified income strategy and a proactive communications programme to ensure we encourage new supporters and new business partners.

Other risks to the business include the departure of employees who are critical to service delivery of key policies such as child protection and safeguarding which need to be robust. These are mitigated by having a forward plan which schedules regular policy reviews and consideration of succession planning.

Principle funding sources

The principle funding sources have moved more in recent years to commissioned services: Other funding sources are Commissioned Public fundraising, corporate gifts and donations, trust funds and grant giving funding.

Embrace Child Victims of Crime

Trustees' Report

FUTURE PLANS

We believe that by establishing a national contact centre and by offering talking therapy services to children and young people harmed by crime across the country online or on the phone, we will take major steps towards becoming a volume service provider.

We would be further along the track in this ambition if it were not for the pandemic which has frustratingly slowed progress.

The Embrace service offering is characterised by a tailored, personalised approach for each child who is referred to us or who gets in touch for support. Many benefit from our mix of practical, emotional and specialist counselling support - our aim is for this to be the 'norm', not the exception.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a charitable incorporated organisation.

Embrace Child Victims of Crime is constituted as a charitable trust registered with the Charity Commission under Charity number 1166103.

Organisational structure

The trustees who have served during the year are set out in the report. The body of trustees shall consist, when complete, of no fewer than five people.

Existing trustees shall appoint nominated trustees. Each appointment is made for a term of two years up to a maximum of four years. Trustees meet on a regular basis at least four meetings a year. Trustees recruit according to the skills and abilities that are needed for a diverse board.

All trustees give their time voluntarily and receive no remuneration or benefits.

Newly appointed trustees receive guidance from existing trustees.

The Executive Committee meets regularly to discuss strategic, financial and operational issues.

Key management remuneration

Remuneration for key management personnel is reviewed annually by the Board of Trustees. Wages are based on industrial averages.

The Chief Executive Officer (CEO) is considered to be the Key Management personnel and total remuneration relating to the year ended 31 March 2021 was £79,828. This total includes the gross salary, employers national insurance and pension contribution of the CEO. In addition, the remuneration of the CEO was increased during the year for incremental increases of the past several years.

Risk management

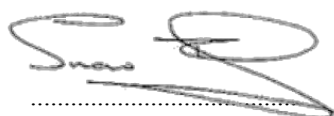
Trustees have examined the major strategic, business and operational risk which the charity may face and confirm that systems are in place to ensure that the necessary steps can be taken to lessen these risks and mitigate if necessary. This is further explained under the Financial Review.

Embrace Child Victims of Crime

Trustees' Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
D Oliver (Treasurer & Secretary) (Appointed 27/01/2021)
Trustee

A handwritten signature in black ink, appearing to be 'S Bailey', written over a dotted line.

.....
S Bailey (Chairman)
Chairman

Embrace Child Victims of Crime

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

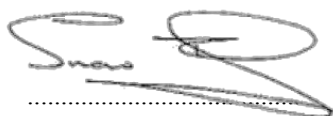
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on and signed on its behalf by:

.....
D Oliver (Treasurer & Secretary) (Appointed 27/01/2021)
Trustee



.....
S Bailey (Chairman)
Chairman

Embrace Child Victims of Crime

Independent Examiner's Report to the trustees of Embrace Child Victims of Crime

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

As the charity's trustees of Embrace Child Victims of Crime you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Embrace Child Victims of Crime's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Embrace Child Victims of Crime's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of Embrace Child Victims of Crime as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

My review has taken place after the year-end following the charity's decision to change advisor. Recommendations provided by the previous advisor, on their resignation acknowledgement, have been reviewed by the Trustees and commentary provided during future meetings. In order that I could complete the Independent Examination work during the impact of lockdown and COVID-19, an extension to the submission of these accounts was applied for and agreed to by the Charity Commission.

.....
Mitchell Burden FCA
ICAEW

4 Cyrus Way
Cygnet Park
Hampton
Peterborough
PE7 8HP

Date:.....

Embrace Child Victims of Crime

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	316,567	408,125	724,692	674,007
Other trading activities	3	3,000	-	3,000	29,200
Investment income	4	6	-	6	40
Total income		<u>319,573</u>	<u>408,125</u>	<u>727,698</u>	<u>703,247</u>
Expenditure on:					
Raising funds	5	(5,499)	(67,854)	(73,353)	(184,177)
Charitable activities	6	<u>(205,919)</u>	<u>(276,236)</u>	<u>(482,155)</u>	<u>(488,241)</u>
Total expenditure		<u>(211,418)</u>	<u>(344,090)</u>	<u>(555,508)</u>	<u>(672,418)</u>
Net income		108,155	64,035	172,190	30,829
Gross transfers between funds		<u>(6,219)</u>	<u>6,219</u>	<u>-</u>	<u>-</u>
Net movement in funds		101,936	70,254	172,190	30,829
Reconciliation of funds					
Total funds brought forward		<u>119,219</u>	<u>130,086</u>	<u>249,305</u>	<u>218,476</u>
Total funds carried forward	16	<u><u>221,155</u></u>	<u><u>200,340</u></u>	<u><u>421,495</u></u>	<u><u>249,305</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Embrace Child Victims of Crime

(Registration number: 1166103) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	2,602	3,469
Current assets			
Debtors	13	45,857	28,415
Cash at bank and in hand	14	<u>423,352</u>	<u>244,835</u>
		469,209	273,250
Creditors: Amounts falling due within one year	15	<u>(50,316)</u>	<u>(27,414)</u>
Net current assets		<u>418,893</u>	<u>245,836</u>
Net assets		<u>421,495</u>	<u>249,305</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		200,340	130,086
Unrestricted income funds			
Unrestricted funds		<u>221,155</u>	<u>119,219</u>
Total funds	16	<u>421,495</u>	<u>249,305</u>

The financial statements on pages 11 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Sir P R Stephenson (Chairman)
Trustee

.....
D Oliver (Treasurer & Secretary) (Appointed 27/01/2021)
Trustee

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Embrace Child Victims of Crime meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs being costs which assist the work of the charity but do not directly undertake charitable activities have been allocated to specific activities where applicable. The basis is detailed in the notes to the accounts.

Governance costs

Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Exceptions may occur where the asset needs to be recorded for security or insurance purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	25% reducing balance

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	129,385	2,000	131,385	140,462
Grants, including capital grants;				
Grants	120,000	406,125	526,125	423,730
Gifts in kind	67,182	-	67,182	109,815
	<u>316,567</u>	<u>408,125</u>	<u>724,692</u>	<u>674,007</u>

3 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2020 £
Trading income;			
Fundraising events	3,000	3,000	29,200
	<u>3,000</u>	<u>3,000</u>	<u>29,200</u>

4 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	6	6	40
	<u>6</u>	<u>6</u>	<u>40</u>

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Expenditure on raising funds

a) Raising funds

	2021	2020
	£	£
Raising donations and legacies		
Staff costs	67,854	51,047
Bid writing professional fees	-	44,573
Other fundraising costs	5,499	48,019
Gifts in kind	-	40,538
	<u>73,353</u>	<u>184,177</u>

Included in the costs of raising donations and legacies is a proportion of the Chief Executive Officer's salary which which has been based on time spent meeting potential donors and organising fundraising events.

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	2021	2020
	£	£
Objective 1 spending		
Practical support	6,582	5,875
Cheer up support	54,271	4,488
Peer support	-	29,787
Emotional support	209,978	264,629
Gifts in kind	-	56,981
	<u>270,831</u>	<u>361,760</u>
Support costs		
Wages including social security & pension (management)	11,974	44,183
Contracted staff (management)	65,068	-
IT expenses (management)	9,308	5,130
Insurance (management)	776	914
Bank charges (management)	-	107
Telephone (management)	7,674	3,267
Post and stationery (management)	675	960
Event promotions (management)	593	23,303
Sundries (management)	220	1,579
Staff development (management)	11,962	3,247
Trustees expenses (management)	133	722
Travel expenses (management)	81	4,597
Rent & premises expenses (management)	24,682	14,220
Gift in kind (management)	67,181	-
Depreciation on computer equipment (management)	867	1,000
(Profit)/loss on sale of tangible fixed assets (management)	-	118
Professional services (governance)	8,330	21,334
Independent examination (governance)	1,800	1,800
	<u>211,324</u>	<u>126,481</u>
Total charitable activities costs	<u>482,155</u>	<u>488,241</u>

Included in Emotional Support are the salaries of the charity's employed counsellors. All of their time is purely related to the delivery of the charities objectives.

The balance of the remuneration relates to the assistance and support to deliver the charity's objectives and has been included in support costs.

Gifts in Kind relate to the value of services received for virtual events, physical donation of toys and volunteer work.

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner's fee	1,800	1,800
Professional services	8,330	8,330
Total for 2021	10,130	10,130
Total for 2020	23,134	23,134

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Loss on disposal of fixed assets held for the charity's own use	-	118
Depreciation of fixed assets	867	1,000

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Trustees' expenses

During the year ended 31 March 2021, one trustee received travel expenses totalling £133 (2020: three trustee - £723).

10 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Other staff costs		67,854
	2021 £	2020 £
Wages and salaries	181,031	223,130
Social security costs	14,552	15,574
Pension costs	3,912	4,319
	199,495	243,023

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Counselling	3	5
Support and raising donations	5	4
	<u>8</u>	<u>9</u>

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

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Taxation

The charity is a registered charity and is exempt from taxation for activities associated with its charitable objectives.

12 Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 April 2020	7,260	7,260
At 31 March 2021	7,260	7,260
Depreciation		
At 1 April 2020	3,791	3,791
Charge for the year	867	867
At 31 March 2021	4,658	4,658
Net book value		
At 31 March 2021	2,602	2,602
At 31 March 2020	3,469	3,469

13 Debtors

	2021 £	2020 £
Prepayments	8,203	13,119
Other debtors	37,654	15,296
	45,857	28,415

14 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	423,352	244,835

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	8,527	13,433
Other creditors	20,463	9,204
Accruals	21,326	4,777
	50,316	27,414

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General	119,219	319,573	(211,418)	(6,219)	221,155
Restricted funds	<u>130,086</u>	<u>408,125</u>	<u>(344,090)</u>	<u>6,219</u>	<u>200,340</u>
Total funds	<u>249,305</u>	<u>727,698</u>	<u>(555,508)</u>	<u>-</u>	<u>421,495</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £		Balance at 31 March 2020 £
Unrestricted funds					
General		164,370	279,517	(324,668)	119,219
Restricted funds		<u>54,106</u>	<u>423,730</u>	<u>(347,750)</u>	<u>130,086</u>
Total funds		<u>218,476</u>	<u>703,247</u>	<u>(672,418)</u>	<u>249,305</u>

RESTRICTED FUNDS

The charity maintains its accounting records and review of restricted funds in combination with CRM (Customer Relationship Manager) software, Charitylog.

In the acronym below, PCC stands for Police and Crime Commissioner

As at the year end, the Trustees have considered the amount held as restricted funds and provide the detail below:

1) Cambridgeshire PCC

Counselling and Practical support for children living in Cambridgeshire
£109,516 (2020: £24,842)

2) Bedfordshire PCC

Practical, emotional and safety support for young victims of Crime, domestic abuse and sexual violence living in Bedfordshire.
£49,845 (2020: £55,871)

3) West Yorkshire PCC

Practical and emotional support for young victims of crime throughout West Yorkshire.
£nil (2020: £1,045)

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2021

4) City Bridge Trust

Salary of London counselling service lead; counselling sessions & management costs
£23,333 (2020: £9,400)

5) Lennox Hannay

Set up a new counselling room, system and utilise to train counsellors.
£13,788 (2020: £38,470)

6) Zochonis

Practical and Emotional support for children in Greater Manchester
£nil (2020: £458)

7) Cheshire PCC

Practical and emotional support for children in Cheshire
£689 (2020: £nil)

8) South Yorkshire PCC

Practical and emotional support for children in South Yorkshire
£3,167 (2020: £nil)

The restricted funds above total £200,340 (2020: £130,086)

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	2,602	-	2,602
Current assets	251,347	217,862	469,209
Current liabilities	(32,794)	(17,522)	(50,316)
Total net assets	<u>221,155</u>	<u>200,340</u>	<u>421,495</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	3,469	-	3,469
Current assets	143,164	130,086	273,250
Current liabilities	(27,414)	-	(27,414)
Total net assets	<u>119,219</u>	<u>130,086</u>	<u>249,305</u>