

Charity registration number : 1166103

# Embrace Child Victims of Crime

Annual report and Financial Statements

For the year ended 31 March 2022

## **Embrace Child Victims of Crime**

### **Contents**

Reference and Administrative Details	1
Trustees' Report	2 to 8
Statement of Trustees' Responsibilities	9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 to 22

## **Embrace Child Victims of Crime**

### **Reference and Administrative Details**

<b>Chairman</b>	S Bailey (Chairman)
<b>Trustees</b>	Sir P R Stephenson (Chairman) (retired 25th October 2021)
	D Sleightholme (Johnson) (Deputy Chair)
	D Oliver (Treasurer)
	K Shapland (Secretary)
	G McNulty
	Dr J Sebire
	J Shiner
	D Llywelyn
	R C J Dickenson
	C Pinner
	D Chamberlain
	C Williams (appointed 29/04/21)
<b>Principal Office</b>	Copse Court Thorpe Wood Peterborough PE3 6SF
<b>Solicitors</b>	Eversheds Fitzalan House Fitalan Road Cardiff CF24 0EE
<b>Independent Examiner</b>	TC Group Brightfield Business Hub Bakewell Road Orton Southgate Peterborough Cambridgeshire PE2 6XU

## **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 2022. 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 2022. 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.

### **ACHIEVEMENT AND PERFORMANCE**

The first post-Covid year, at least in part, has been a solid year of performance for the charity as it saw referrals dramatically increase with a record number of both beneficiaries supported and services delivered.

The transformation of the charity's delivery model has forged ahead with a steady stream of volunteers coming forwards from our link up with Stamford College to receive training in delivering the Embrace brand of emotional support.

There has been an income drop for the first time in ten years which whilst disappointing is understandable due to the cataclysmic effect of Covid on key income streams. This has affected not just our charity but many others, some going to the wall.

Trustees will recall that due to winning Covid-specific grants, our income grew during the first two Covid years. Due to schools closing for long periods, we were unable to spend all of that income, so it was carried over to the year under review. This affected our ability to apply for further funding.

The headline performance is that we have significantly grown the number of beneficiaries to a record-breaking number (see below) along with a record-breaking number of services delivered.

We remain a charity model leader with our bespoke and tailored model of service delivery which means that our children and families may receive one or more of our range of interventions according to need. We are also able to use our resources very flexibly to the benefit of our beneficiaries.

Twin reasons for referral to Embrace are now well-embedded with our current partners and commissioners – trauma and poverty. Domestic and sexual abuse and exploitation remain the most common crimes for referral.

# **Embrace Child Victims of Crime**

## **Trustees' report**

### **Headline Performance Results**

Number of interventions delivered: 4,172 (new record)

Number of individual beneficiaries: 3,738 (new record)

Number of referrals triaged: 2,119 (new record)

Raised income of: £629,483

### **Service development and human resources**

The team have worked very hard to develop our model of service delivery into one that has trauma-informed counselling at its heart. Trauma-informed emotional support delivered from a staff and volunteer team based at Copse Court, Peterborough, is our core service and has been building steadily over the year.

Our link up with Stamford College has proved successful in that we have a steady stream of trainee counsellors who want to extend their client experience by volunteering to work with our young people.

We now have 15 volunteers who have either received Embrace-specific training or are in the process of being trained to deliver emotional support via the phone or screen.

The office is also the hub of the delivery of the range of Embrace services from our hardship support through to our recovery services and practical support. You can see how these services have grown in the accompanying powerpoint presentation.

Our training programmes cover all the key elements that our staff and volunteers need including safeguarding, domestic violence, child sexual exploitation, managing emotions, stalking and have been written by our training team and/or adapted from partner organisations' materials.

A former police trainer and child protection specialist was appointed to oversee the development of our in-house training and we are working towards accreditation with the Continuous Professional Development (CPD) organisation. All our materials are copyrighted and we intend offering our courses to paying third party attendees.

We have, not unusually, seen a degree of churn throughout the year and made a decision to move towards offering more employed contracts to lessen our reliance on self-employed contractors.

### **Marketing Communications**

A regular newsletter is now sent out to over 750 contacts on our database, and we continue to monitor who opens it. The database includes supporters, corporate funders, 100-club members and PCCs.

Whilst it is currently general in content, there are plans to produce editions for our differing audiences and the differing needs of those audiences. For example, corporates want to hear of volunteering opportunities and details of fundraising events that their staff may want to participate in; PCCs are keen to understand the impact that our services are having on local children and families harmed by crime.

### **Upping the Fundraising Effort**

Without investment in our fundraising capability, the financial outlook for the charity would not be great as rising inflation and the country's general economic position continues to take its toll. Until this year, we have not had a dedicated fundraising team and we are well overdue this development.

Another significant factor is that we don't currently have sufficient multi-year contracts to help our financial stability and encourage higher quality staff to stay with the organisation. This could be a real issue if not tackled.

Competitive Solutions are a specialist bid-writing partnership based in Hertfordshire and started work with us at the end of March, initially on a tender opportunity to run the specialist children's support service for Cambridgeshire's Victims and Witnesses Hub, located adjacent to our office.

Additionally, we have been through a recruitment process to find a Head of Income Generation of proven fundraising ability to prioritise building our corporate support along with major donors and individual giving as well as boosting membership of our 100 Club.

We have our foot firmly on the accelerator in order to meet our ambitious target range for this current year of £0.75-£1million.

## Embrace Child Victims of Crime

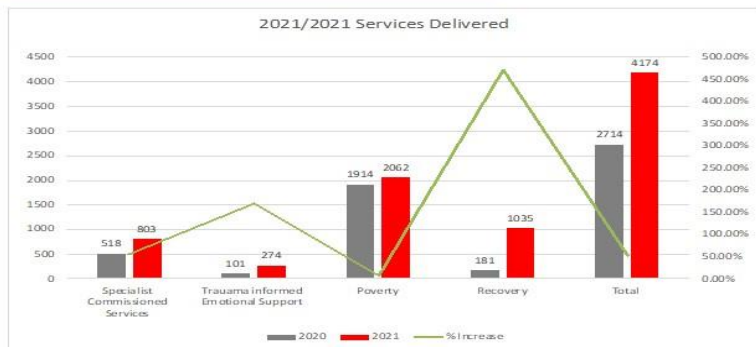
### Trustees' report

#### Spread of Support

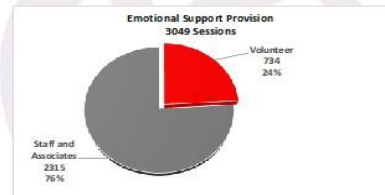
Embrace CVoC has supported children, young people and adult parent/carers mainly across England & Wales with some referrals received from Scotland.

#### YTD April – March Services Delivered

53.7% growth in services delivered



Key – Emotional = Trauma Informed Emotional support, Parental Support, Advice  
 Poverty = Harbalep Support, Dear Santa, Toybank  
 Specialist Commissioned Services = CADA, Cambs PCC, Bedfordshire PCC, KIDWA, VERU  
 Recovery = Merlin, Family Breaks, Disney



#### Key Statistics :-

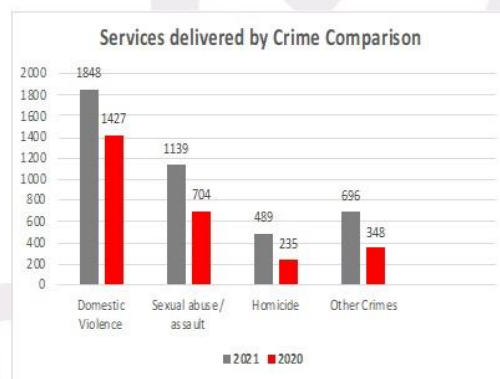
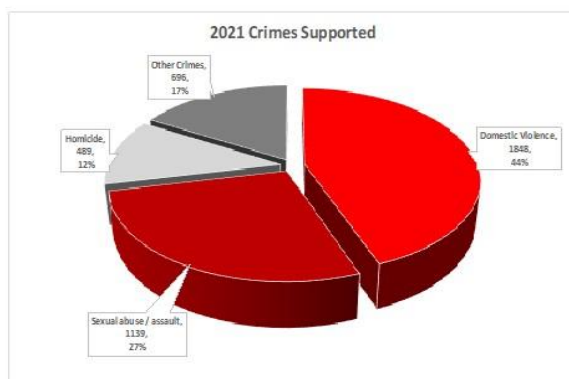
2119 Referrals

3738 Beneficiaries

4172 Services Delivered

"I feel Embrace's work with my children has been a huge help in overcoming some of the hurdles they've faced. They helped me to help my children and have been extremely helpful and understanding with us all. We are all so grateful for everything Embrace has done and I feel they have gone above and beyond for us and our situation".

#### YTD Services Delivered by Crime

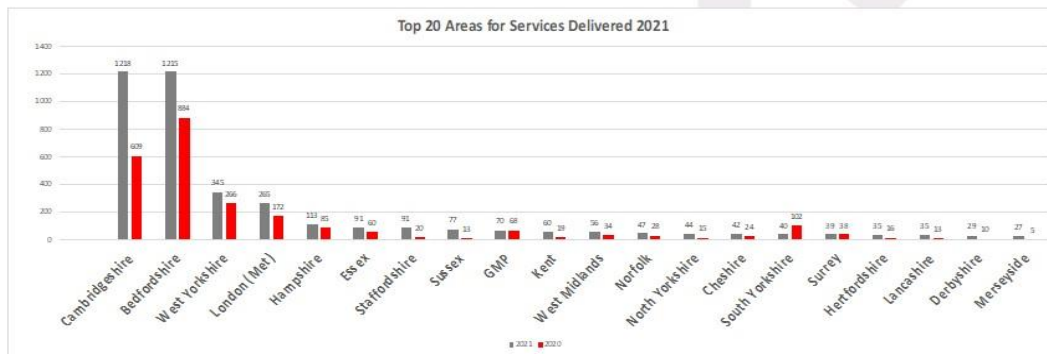


"I feel the fast response and the support offered has been amazing"

## Embrace Child Victims of Crime

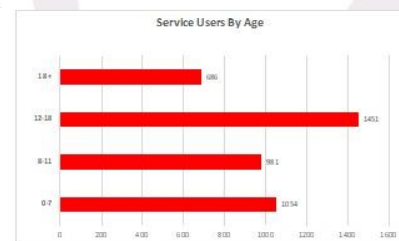
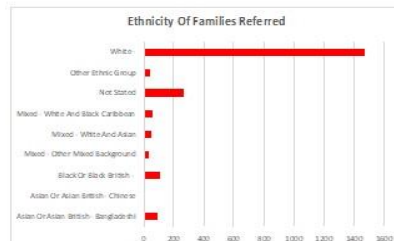
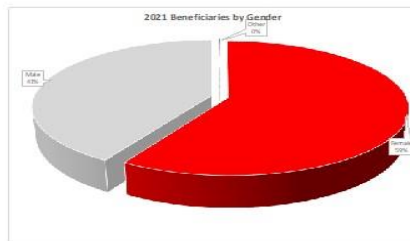
### Trustees' report

#### YTD Top 20 Comparison by District



"I don't need to know what my children are saying but it is wonderful they have been able to talk to someone and it has made them come out of their shells, growing in confidence and sounding a bit more like themselves."

#### YTD National Service User Demographics



Adults supported are included in the family makeup through Alfie's hardship fund, Merlin, Dear Santa food vouchers and Parental support.

\* Ethnicity only recorded at point of referral for each family. This information is voluntary and not compulsory to disclose.

"such an amazing team who provide essential support to the most vulnerable children/ YP and families. Cannot praise their professionalism and dedication enough. I would be lost without this service and recommend them to other professionals frequently"

# **Embrace Child Victims of Crime**

## **Trustees' report**

### **FINANCIAL REVIEW**

#### **Reserves policy**

The charity had total funds of £285,038 at the year end. This consisted of £65,927 of unrestricted funds and £219,111 of restricted funds.

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. Once again, there have been no examples of this.

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

Embrace feels it is prudent that the charity retains sufficient free reserves for future sustainability and feels it is important that sufficient reserves are held to enable it to continue operation should income levels fall.

Considering Charity Commission advice, the unpredictable nature of fundraising and Embrace's commitment to its strategic objectives, reserves have been set at a level that would cover essential running and spend on objectives, not covered by restricted income, for between three and six months.

Trustees review this policy on a regular basis and review levels of restricted and unrestricted funding monthly, discussing as a Board of Trustees quarterly. As the charity continues to grow its core services and, accordingly, the resources required to achieve this, there will be a need to increase the levels of free reserves in future

#### **Managing Risks**

Financial risks to the organisation are discussed regularly by trustees – initially by the Strategy Group of trustees' regular meetings with the CEO and by Board members at their Quarterly meetings.

Usually, the CEO identifies risks and works mainly with the treasurer but also with other members of the Strategy Group, to agree how they may be best mitigated before updating the organisation's Risk Register. This covers risks across the business and including operational (safeguarding) and reputational risk.

Key risks include the departure of business-critical employees, including those who are involved in the protection and safeguarding of children. These risks are mitigated by regular policy review, regular training and succession planning.

#### **Principle funding sources**

Commissioned services provided the majority of the income over the period, continuing a trend seen in recent years. Embrace believes that to protect its ability to provide a mix of emotional and practical support in a tailored and individual approach to service delivery, we need to work towards a greater balance between contracts for services and voluntary income sources. This tailored approach to tackle the twin scourges of trauma and poverty suffered by children harmed by crime is a key point of difference for Embrace.

### **FUTURE PLANS**

Embrace continues to develop its therapeutic and practical services to be a volume service provider for children and young people whose lives have been harmed by crime, in many cases these young lives have been severely impacted by criminal activity.

Services are being developed in response to the social issues of abuse, violence and exploitation with plans to increase their accessibility.



# **Embrace Child Victims of Crime**

## **Trustees' report**

### **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 2022 was £68,380. 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.

The annual report was approved by the trustees of the charity on 21st October 2022 and signed on its behalf by:



D Oliver (Treasurer)

## **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 21st October 2022 and signed on its behalf by:



D Oliver (Treasurer)

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 2022 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.



Mitchell Burden FCA  
ICAEW

Brightfield Business Hub  
Bakewell Road  
Orton Southgate  
Peterborough  
Cambridgeshire  
PE2 6XU

Date: 21st October 2022

## Embrace Child Victims of Crime

### Statement of Financial Activities for the Year Ended 31 March 2022

		Unrestricted funds	Restricted funds	Total 2022	Total 2021
	Note	£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	2	295,700	333,695	629,395	724,692
Other trading activities	3	50	-	50	3,000
Investment income	4	38	-	38	6
Total income		<u>295,788</u>	<u>333,695</u>	<u>629,483</u>	<u>727,698</u>
<b>Expenditure on:</b>					
Raising funds	5	(41,683)	-	(41,683)	(73,353)
Charitable activities	6	(278,717)	(445,540)	(724,257)	(482,155)
Total expenditure		<u>(320,400)</u>	<u>(445,540)</u>	<u>(765,940)</u>	<u>(555,508)</u>
Net income		(24,612)	(111,845)	(136,457)	172,190
Gross transfers between funds		<u>22,568</u>	<u>(22,568)</u>	-	-
Net movement in funds		(2,044)	(134,413)	(136,457)	172,190
<b>Reconciliation of funds</b>					
Total funds brought forward		221,155	200,340	421,495	249,305
Total funds carried forward	16	<u><u>219,111</u></u>	<u><u>65,927</u></u>	<u><u>285,038</u></u>	<u><u>421,495</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 16.

## Embrace Child Victims of Crime

(Registration number: 1166103)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	4,737	2,602
<b>Current assets</b>			
Debtors	13	41,716	45,857
Cash at bank and in hand	14	270,126	423,352
		311,842	469,209
<b>Creditors: Amounts falling due within one year</b>	15	(31,541)	(50,316)
<b>Net current assets</b>		280,301	418,893
<b>Net assets</b>		285,038	421,495
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		219,111	200,340
<b>Unrestricted income funds</b>			
Unrestricted funds		65,927	221,155
<b>Total funds</b>	16	285,038	421,495

The financial statements on pages 13 to 22 were approved by the trustees, and authorised for issue on 21st October 2022 and signed on their behalf by:



D Oliver (Treasurer)

Trustee

## **Embrace Child Victims of Crime**

### **Notes to the Financial Statements for the Year Ended 31 March 2022**

#### **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.

##### **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.

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### **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.

#### **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

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 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.

#### Trade creditors

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.

Trade creditors 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

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 2022 £	Total 2021 £
Donations and legacies;				
Donations	209,137	-	209,137	131,385
Grants, including capital grants;				
Grants	-	333,695	333,695	526,125
Gifts in kind	86,563	-	86,563	67,182
	<u>295,700</u>	<u>333,695</u>	<u>629,395</u>	<u>724,692</u>



## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 3 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Fundraising events	50	50	3,000
	50	50	3,000
	50	50	3,000

#### 4 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	38	38	6
	38	38	6
	38	38	6

#### 5 Expenditure on raising funds

##### a) Raising funds

	2022 £	2021 £
<b>Raising donations and legacies</b>		
Staff costs	33,318	67,854
Bid writing professional fees	-	-
Other fundraising costs	8,365	5,499
Gifts in kind	-	-
	41,683	73,353
	41,683	73,353

Included in the costs of raising donations and legacies is a proportion of the Chief Executive Officer's salary 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 2022

#### 6 Expenditure on charitable activities

	2022	2021
	£	£
<b>Objective 1 spending</b>		
Practical support	65,778	6,582
Cheer up support	81,516	54,271
Emotional support	403,248	209,978
	<u>550,542</u>	<u>270,831</u>
<b>Support costs</b>		
Wages including social security & pension (management)	16,601	11,974
Contracted staff (management)	1,225	65,068
IT expenses (management)	20,426	9,308
Insurance (management)	653	776
Bank charges (management)	95	-
Telephone (management)	5,443	7,674
Post and stationery (management)	1,522	675
Event promotions (management)	3,603	593
Sundries (management)	3,372	220
Staff development (management)	2,304	11,962
Trustees expenses (management)	-	133
Travel expenses (management)	5,312	81
Rent & premises expenses (management)	9,103	24,682
Gift in kind (management)	86,563	67,181
Depreciation on computer equipment (management)	1,578	867
(Profit)/loss on sale of tangible fixed assets (management)	-	-
Professional services (governance)	13,815	8,330
Independent examination (governance)	2,100	1,800
	<u>173,715</u>	<u>211,324</u>
<b>Total charitable activities costs</b>	<u><b>724,257</b></u>	<u><b>482,155</b></u>

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

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.

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds	Total
	General £	funds £
Independent examiner's fee	2,100	2,100
Professional services	13,412	13,412
<b>Total for 2022</b>	<u>15,512</u>	<u>15,512</u>
<b>Total for 2021</b>	<u>10,130</u>	<u>10,130</u>

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	-	-
Depreciation of fixed assets	<u>1,578</u>	<u>867</u>

#### 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 2022, none of the trustees received travel expenses (2021: one trustee - £133).

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 10 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Wages and salaries	224,669	181,031
Social security costs	15,715	14,552
Pension costs	4,132	3,912
	<u>244,516</u>	<u>199,495</u>

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:

	2022	2021
	No.	No.
Counselling	3	3
Support and raising donations	6	5
	<u>9</u>	<u>8</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 2022

#### 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 £
<b>Cost</b>		
At 1 April 2021	7,260	7,260
Additions	3,713	3,713
At 31 March 2022	<u>10,973</u>	<u>10,973</u>
<b>Depreciation</b>		
At 1 April 2021	4,658	4,658
Charge for the year	1,578	1,578
At 31 March 2022	<u>6,236</u>	<u>6,236</u>
<b>Net book value</b>		
At 31 March 2022	<u>4,737</u>	<u>4,737</u>
At 31 March 2021	<u>2,602</u>	<u>2,602</u>

#### 13 Debtors

	2022 £	2021 £
Prepayments	16,640	8,203
Other debtors	25,076	37,654
	<u>41,716</u>	<u>45,857</u>

#### 14 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>270,126</u>	<u>423,352</u>

#### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,510	8,527
Other creditors	5,758	20,463
Accruals	22,273	21,326
	<u>31,541</u>	<u>50,316</u>

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General	221,155	295,788	(320,400)	22,568	219,111
<b>Restricted funds</b>	200,340	333,695	(445,540)	(22,568)	65,927
<b>Total funds</b>	421,495	629,483	(765,940)	-	285,038

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General	119,219	319,573	(211,418)	(6,219)	221,155
<b>Restricted funds</b>	130,086	408,125	(344,090)	6,219	200,340
<b>Total funds</b>	249,305	727,698	(555,508)	-	421,495

#### 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

£41,480 (2021: £109,516)

2) Bedfordshire PCC

Practical, emotional and safety support for young victims of crime, domestic abuse and sexual violence living in Bedfordshire.

£10,806 (2021: £49,845)

3) South Yorkshire

Practical and emotional support for children in South Yorkshire

£nil (2021: £3,167)

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2022

4) City Bridge Trust  
Salary of London counselling service lead; counselling sessions & management costs  
£nil (2021: £23,333)

5) Lennox Hannay  
Set up a new counselling room, system and utilise to train counsellors.  
£nil (2021: £13,788)

6) Zochonis  
Practical and Emotional support for children in Greater Manchester  
£5,732 (2021: £nil)

7) Cheshire PCC  
Practical and emotional support for children in Cheshire  
£7,909 (2021: £689)

The restricted funds above total £65,927 (2021: £200,340)

#### 17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	4,737	-	4,737
Current assets	228,266	83,576	311,842
Current liabilities	(13,892)	(17,649)	(31,541)
Total net assets	219,111	65,927	285,038

	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	221,155	200,340	421,495