

Charity registration number : 1166103

Embrace Child Victims of Crime

Annual report and Financial Statements

For the year ended 31 March 2023

Embrace Child Victims of Crime

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Embrace Child Victims of Crime

Reference and Administrative Details

Chairman	S Bailey (Chairman)
Trustees	D Sleightholme (Johnson) (Deputy Chair)
	D Oliver (Treasurer)
	K Shapland (Secretary)
	R C J Dickenson
	C Pinner
	C Williams
	D Chamberlain (resigned 13 July 2023)
	G McNulty (resigned 13 July 2023)
	C Cox (appointed 25 October 2022)
	G R Orpen-Smellie (appointment 25 October 2022)
	E Baker (appointed 25 October 2022)
	Dr J Sebire (resigned 25 October 2022)
	J Shiner (resigned 25 October 2022)
	D Llywelyn (resigned 25 October 2022)
Principal Office	Copae Court Thorpe Wood Peterborough PE3 6SF
Solicitors	Eversheds Fitzalan House Fitzalan Road Cardiff CF24 0EE
Independent Examiner	TC Group Brightfield Business Hub Bakerwell 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 2023. 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 2023. 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

Significant growth in our commissioned services and hard work by our delivery teams has driven up the key performance indicators of the charity resulting in a large hike in the numbers of beneficiaries and income to record-breaking levels.

This is a major achievement and reflects the charity's focus on broadening and deepening the business where it is already strong and the infrastructure is in place for smooth organic growth.

One of the new services successfully being delivered is the co-ordination of young victims' services in Cambridgeshire on behalf of the county's Police & Crime Commissioner (PCC). This resulted from a Bluelight tender win early in the year with delivery starting in July. Embrace will be delivering this service for a minimum of three years with the possibility of a two-year extension.

This service prompted the introduction of our child advocate role. Our team of child advocates provide a voice for the child or young person and case manage their referral throughout their period of support.

We continued to champion services for the younger victims of domestic abuse with our Child Advocates in Bedfordshire performing the KIDVA (child independent domestic violence advocate) role, working as embedded members of a multi-disciplinary partnership team. Working with children in the school environment is a feature of this much-lauded programme and which has attracted interest from local authority funding in Luton and Dunstable and elsewhere.

Another notable commission 'win' was that from specialist police officers in Bedfordshire who wanted the ability to make direct referrals into our service and lobbied their PCC for the funding that would introduce this pathway. It accounts for £90k of our commissioned services and is a 'step back' to the days when police officers would routinely refer cases direct to us.

It is fair to say that the year under review firmly put the issues of pandemic in their place and provided a springboard to the delivery of more innovative services and overall growth for the charity.

Headline Performance results

Number of interventions delivered: 6,237 (50% up)

Number of individual beneficiaries: 5,435 (45% up)

Number of referrals triaged: 3,422 (61% up)

Raised income of: £ 831,112 (up from £629,395)

Embrace Child Victims of Crime

Trustees' report

Service Development

Embrace has continued its journey to become a volume service provider, ie, offering services that would benefit the majority of the children and young people harmed by crime and those who are doubly disadvantaged by crime and family financial hardship.

The Child Advocate (CA) role is the key member of staff to whom referrals are sent for initial triage and needs assessment. The CA ensures a holistic service by being able to signpost and work with other partners and agencies to meet the needs of the child or young person regardless of whether they can be met by Embrace.

Our funding model is set up accordingly with commissioned funding for our trauma-informed talking therapies and voluntary donations and partnerships meeting the costs of our recovery services and hardship support.

This is, we believe, a unique offering in this space and is much appreciated for its added social value from our existing PCC customers.

Our core services are our trauma-informed talking therapies, including our trauma-focused Cognitive Behavioural Therapy (CBT) counselling. The former has been delivered by the child advocates but also with a cadre of trained volunteers who have been seconded to us from local colleges to complete the practical element of their counselling training.

On the whole, this has worked very well but we have struggled to maintain the numbers of active volunteers to deliver TIES (trauma-informed emotional support). There are varying reasons for this but many trainee counsellors are primarily interested in obtaining their qualification rather than volunteering. Understandable in the current financial climate.

In response, we took the decision to work towards employing TIES staff on a flexible basis, an approach that has been supported by both Cambs and Beds PCCs who have committed additional resources solely to enable Embrace to move towards a fully-paid emotional support team. The ambition is to create a team similar to our associate therapists who work with our young clients needing a more formal, structured therapy.

Embrace is fortunate to have the services of two former police officer trainers who continue to develop our training materials for associates, contractors and staff to ensure we deliver the highest possible standards of support.

Whilst employed part-time, both former officers have extensive experience in child protection and safeguarding. Their advice, guidance and actions on behalf of our referrals is invaluable and is a key factor in how we mitigate our operational risks.

Fundraising & Marketing

Whilst income grew significantly from the PCCs with whom we were already working, our efforts to secure trust fund and grant giving income were less successful. This is reflective of our multi-year bid to The National Lottery which reached the second stage but proceeded no further. This prompted the decision to end our relationship with professional fundraisers, Competitive Solutions, and bring large bid writing back in-house.

Our bid for £300k over three years to provide core services from our HQ base in Peterborough to The National Lottery reached the second stage but, sadly, following three postponements of its determination (January, February and March 2023), this was unsuccessful at the April panel.

This led to a decision to cease working with Competitive Solutions and continue the fundraising efforts with the in-house team of three, including the Chief Executive.

Fortunately, a number of intrepid voluntary fundraisers answered our calls to help us raise much-needed funds. This included a team of police officers and civilian staff from Essex Police who climbed Mount Snowdon in May 2022 raising nearly £30,000, a team of Hampshire police officers who ran a marathon and a remarkable ultra-marathon runner who managed to raise £2,500 alone.

Additionally, a team from corporate supporter Telefonica Tech completed the London marathon raising £12,600 and a grateful father who ran seven marathons in seven days for us. Embrace is lucky to be supported by some remarkable people.

Mention must also be made of Christmas 2022's fundraising efforts which were the most successful in our history to date with over £75,000 netted during the course of the campaign.

This included a £50k donation from Amazon who also hosted a family 'wrap' day at their Fletton, Peterborough, fulfilment base helping us to ensure 1,900 children who would not have had a Christmas to look forward to, received a gift of their choice. These children came from 40 of the 43 police force areas in the country.

Our social media channels continue to be developed and this appears to be bearing fruit as online donations have risen significantly during the year.

The year saw our key marketing leaflets updated with messaging from our refocused strategy and is available in both hard copy and digital formats.

Embrace Child Victims of Crime

Trustees' report

FINANCIAL REVIEW

Reserves policy

The charity had total funds of £265,994 at the year end. This consisted of £155,674 of unrestricted funds and £110,320 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. 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 service and, accordingly, the resources required to achieve this, there will, again, be a need to increase the levels of 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.

Identified risks are discussed by the Strategy Group to agree how they may be best mitigated before updating the organisation's Risk Register. This covers the range of the organisation's risks including safeguarding and operational risks.

The Risk Register was reconsidered and updated during the year by the Treasurer who works, with the CEO to first identify operational risks.

Key risks include the departure of business-critical employees, safeguarding and loss of previously-agreed income. These risks are mitigated by regular policy review, staff training and succession planning.

Principle funding sources

Commissioned services, once again, provided the majority of the income during the period.

FUTURE PLANS

Embrace is determined to develop its service offering to ensure there is something to meet the needs of the majority of children and young people who are harmed by crime and need help to recover and to keep their futures bright.

The charity continues to develop its talking therapies, recovery services and practical (financial) support to tackle the twin scourges of trauma suffered as a result of crime and financial distress.

We believe our approach of combining commissioned funding with voluntary donations and corporate support to provide a holistic service for children and families - with the help of partners - is the way forwards. Probably even more important in the current economic climate characterised by increasing mortgage, energy and food costs.

At the time of writing, a funding opportunity is being explored with a retired businessman and philanthropist to trial a new trauma recovery service for the young victims of online sex abuse. The funder, who announced his intention in January 2023, has made it clear that he will pay for the research programme and up to 18 months of a national roll-out.

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 2023 was £75,019. This total includes the gross salary, employers national insurance and pension contribution of the CEO.

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 2nd November 2023 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 2nd November 2023 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 2023 which are set out on pages 8 to 19.

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.



Graham Darbourne FCA
ICAEW

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

Date: 2nd November 2023

Embrace Child Victims of Crime

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	304,308	526,804	831,112	629,395
Other trading activities	3	-	-	-	50
Investment income	4	637	-	637	38
Total income		<u>304,945</u>	<u>526,804</u>	<u>831,749</u>	<u>629,483</u>
Expenditure on:					
Raising funds	5	(42,987)	-	(42,987)	(41,683)
Charitable activities	6	(325,354)	(482,452)	(807,805)	(724,257)
Total expenditure		<u>(368,341)</u>	<u>(482,452)</u>	<u>(850,793)</u>	<u>(765,940)</u>
Net income		(63,396)	44,352	(19,044)	(136,457)
Gross transfers between funds		(41)	41	0	0
Net movement in funds		<u>(63,437)</u>	<u>44,393</u>	<u>(19,044)</u>	<u>(136,457)</u>
Reconciliation of funds					
Total funds brought forward		219,111	65,927	285,038	421,495
Total funds carried forward	16	<u>155,674</u>	<u>110,320</u>	<u>265,994</u>	<u>285,038</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 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	6,304	4,737
Current assets			
Debtors	13	91,690	41,716
Cash at bank and in hand	14	222,769	270,126
		314,459	311,842
Creditors: Amounts falling due within one year	15	(54,769)	(31,541)
Net current assets		259,690	280,301
Net assets		265,994	285,038
Funds of the charity:			
Restricted income funds			
Restricted funds		155,674	219,111
Unrestricted income funds			
Unrestricted funds		110,320	65,927
Total funds	16	265,994	285,038

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 2nd November 2023 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 2023

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 2019) - (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 2023

Investment income

Interest income is calculated using the effective interest method and is recognised in the profit and loss.

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 are costs incurred to facilitate an activity. Unlike direct costs, which result directly from undertaking the activity, support costs do not change directly as a result of the activity undertaken. 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 2023

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' 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 £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	164,965	-	164,965	209,137
Grants, including capital grants;				
Grants	-	526,804	526,804	333,695
Gifts in kind	139,343	-	139,343	86,563
	<u>304,308</u>	<u>526,804</u>	<u>831,112</u>	<u>629,395</u>

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Trading income;			
Fundraising events	-	-	50
	<u>-</u>	<u>-</u>	<u>50</u>

4 Investment income

	Unrestricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	637	637	38
	<u>637</u>	<u>637</u>	<u>38</u>

5 Expenditure on raising funds

Raising funds

	2023 £	2022 £
Raising donations and legacies		
Staff costs	36,900	33,318
Other fundraising costs	6,087	8,365
	<u>42,987</u>	<u>41,683</u>

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 2023

6 Expenditure on charitable activities

	Unrestricted £	Restricted £	2023 £	2022 £
Main objective spending				
Practical support	16,480	297	16,777	65,778
Cheer up support	14,339	4,773	19,112	81,516
Emotional support	-	342,649	342,649	403,248
Central Overhead	93,774	-	93,774	-
	124,593	347,719	472,311	550,542
Support costs				
Management				
Wages including social security & pension	-	20,905	20,905	16,601
Contracted staff	40,093	-	40,093	1,225
IT expenses	7,872	13,623	21,495	20,426
Insurance	585	1,008	1,593	653
Bank charges	29	50	79	95
Telephone	828	1,431	2,259	5,443
Post and stationery	205	354	559	1,522
Event promotions	2,413	4,765	7,178	3,603
Sundries	295	508	803	3,372
Staff development	98	1,220	1,318	2,304
Travel expenses	2,613	1,425	4,038	5,312
Rent & premises expenses	12,480	21,561	34,041	9,103
Gift in kind	113,687	25,656	139,343	86,563
Depreciation on computer equipment	770	1,331	2,101	1,578
Professional services	13,777	32,232	46,009	-
	195,745	126,069	321,814	157,800
Governance				
Professional services	2,916	8,664	11,580	13,815
Independent examination	2,100	-	2,100	2,100
	5,016	8,664	13,680	15,915
Total charitable activities costs	325,354	482,452	807,805	724,257

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

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, as agreed to note 2.

7 Analysis of governance and support costs

Governance costs

	Unrestricted	Total
	funds	funds
	£	£
Independent examiner's fee	2,100	2,100
Professional services	11,580	11,580
Total for 2023	13,680	13,680
Total for 2022	15,915	15,915

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023	2022
	£	£
Depreciation of fixed assets	2,101	1,578

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 2023, none of the trustees received travel expenses (2022: £Nil).

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Wages and salaries	339,229	224,669
Social security costs	18,417	15,715
Pension costs	6,525	4,132
	<u>364,171</u>	<u>244,516</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:

	2023	2022
	No.	No.
Counselling	3	3
Support and raising donations	9	6
	<u>12</u>	<u>9</u>

During the year, one employee received employee benefits between £70,000 and £80,000.

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £
Cost	
At 1 April 2022	10,973
Additions	3,668
At 31 March 2023	<u>14,641</u>
Depreciation	
At 1 April 2022	6,236
Charge for the year	2,101
At 31 March 2023	<u>8,337</u>
Net book value	
At 31 March 2023	<u>6,304</u>
At 31 March 2022	<u>4,737</u>

13 Debtors

	2023 £	2022 £
Prepayments	4,517	16,640
Other debtors	87,173	25,076
	<u>91,690</u>	<u>41,716</u>

14 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	222,769	270,126
	<u>222,769</u>	<u>270,126</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,114	3,510
Other creditors	17,748	5,758
Accruals	33,907	22,273
	<u>54,769</u>	<u>31,541</u>

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds	219,111	304,945	(368,341)	(41)	155,674
Restricted funds	65,927	526,804	(482,452)	41	110,320
Total funds	285,038	831,749	(850,793)	-	265,994

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

Transfer of funds has been completed to clear overspend on restricted activities.

RESTRICTED FUNDS

The charity maintains its accounting records and review of restricted funds in combination with CRM (Customer Relationship Management) 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
£58,149 (2022: £41,480)

2) Bedfordshire PCC

Practical, emotional and safety support for young victims of crime, domestic abuse and sexual violence living in Bedfordshire.
£52,171 (2022: £10,806)

3) West Yorkshire

Counselling and Practical support for children living in West Yorkshire, with movement in the current year.
£nil (2022: £nil)

4) Zochonis

Practical and Emotional support for children in Greater Manchester
£nil (2022: £5,732)

5) Cheshire PCC

Practical and emotional support for children in Cheshire
£nil (2022: £7,909)

The restricted funds above total £110,320 (2022: £65,927)

Embrace Child Victims of Crime

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total funds at
	funds	funds	31 March
	£	£	£
Tangible fixed assets	6,304	-	6,304
Current assets	186,490	127,969	314,459
Current liabilities	(37,120)	(17,649)	(54,769)
Total net assets	155,674	110,320	265,994

	Unrestricted	Restricted	Total funds at
	funds	funds	31 March
	£	£	£
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