

Charity registration number : 1166103

# Embrace Child Victims of Crime

Annual report and Financial Statements

For the year ended 31 March 2025

## **Embrace Child Victims of Crime**

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## **Embrace Child Victims of Crime**

### **Reference and Administrative Details**

<b>Chairman</b>	S Bailey (Chairman)
<b>Trustees</b>	K Shapland (Vice Chair & Treasurer) C Cox (Secretary) R C J Dickenson C Pinner G R Orpen-Smellie E Whiting
<b>Principal Office</b>	The Old Town Hall Oundle Peterborough PE8 4BA
<b>Solicitors</b>	Eversheds Fitzalan House Fitalan Road Cardiff CF24 0EE
<b>Independent Examiner</b>	TC Group The Old Town Hall Oundle Peterborough PE8 4BA

# **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 2025. 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 2025. 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 financial year 2024/2025 saw several changes within the Charity, this included the appointment of a new interim CEO in September 2024. The Charity has successfully delivered all of our commissioned contracts and the feedback from our service users and commissioners remains positive. We have strengthened our processes for capturing the impact of our work and this has provided further evidence of how the work of the charity changes the lives of the families that we work with and supports them on their healing journeys. We have continued to work with a number of highly complex cases and this is reflected in our safeguarding work. In this financial year the charity logged 157 safeguarding concerns ranging from low level self harm to the disclosure of child abuse and neglect. To meet this continuing rise in demand we have ensured that we have increased the number of trained designated safeguarding leads to ensure staff and volunteers always have access to good quality safeguarding advice.

In the past year we have developed a robust contract and commissioning process which has seen our debtors figure reduce from £154,124 in 2024, to £38,710 in this financial year. We have invested in staff development, evidencing the importance that we place on upskilling our staff to ensure that they have the right knowledge and skills to carry out their roles. The need for Embrace's work is clear. Each child we help requires specialist care to help them heal and prevent potential long-term physical and mental health problems. Investing in the recovery and well-being of children impacted by crime creates lasting positive effects. Through healing and support, these children gain the foundation they need to grow, develop, and work toward a brighter future. In short, our work changes children's futures and this has continued throughout 2024/2025.

## **Embrace Child Victims of Crime**

### **Trustees' report**

#### **Service Development**

We have used the latter part of 2024/2025 to evolve as a charity, strengthen our offer, and ensure we have a strong foundation on which to grow in line with our vision and mission. We know practical support is helpful to families, but the most significant and measurable impact is ensuring children and young people have a safe space to talk about their experiences and work through their trauma. This provides children and young people with a lasting gift, the tools they need to move on with their healing journey and the opportunity to live their best lives.

To evolve it means we have reduced our practical support offer so that we can focus on the delivery of emotional and therapeutic support on a nationwide basis. This has included the closure of the office in Peterborough and a move to a remote based service (some therapeutic support will still be offered face: face) that allows us to be available across the Country. The move to a remote model of delivery has resulted in a reduction of over £10,000 in our rent and premises costs within this financial year. Whilst our core services, funded through restricted funding will continue, we are seeking an increase in unrestricted funding to allow us to further develop our emotional support offer to children and flexibility to develop a new services.

Our core services remain our trauma-informed talking therapies, including our trauma-focused Cognitive Behavioural Therapy (CBT) counselling. The former has been delivered by a range of staff and associates 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. We also continue to successfully run a Child Independent Advocacy Service (KIDVA) service and this area has expanded over the 2024/2025 period.

#### **Fundraising & Marketing**

The financial year reflected in these accounts was impacted by the difficult, uncertain financial environment facing the UK. This is a situation not unique to Embrace.

In the summer of 2024 our fund raising manager left the charity to take up a new role as CEO of another charity. Following a review by Trustees it was decided that with a charity of our size it was appropriate to include fund raising within the role of the CEO with additional support from an external bid writing specialist. This approach has been successful with our donations and Gift in Kind rising to over £246,000 in this financial year.

Marketing remains primarily through three main channels. Social media, our website and word of mouth including attendance at relevant events.

Our corporate supporters continue engage with the charity providing not only direct financial support but in kind support and fund raising activities undertaken by their staff.

# **Embrace Child Victims of Crime**

## **Trustees' report**

### **FINANCIAL REVIEW**

#### **Reserves policy**

The charity received a total income of £963,346 made up of a mixture of restricted and unrestricted funding. Unrestricted funds provide management with the ability to work flexibly, deliver new projects and cover administration costs which are not already covered by restricted funding. It also provides a mechanism to respond to emergency requests for funding outside of those which are already planned, there have been no examples of this within 2024/2025. Our accounts show a carry forward figure of £300,179. Whilst this may appear a significant sum, several of our commissioned contracts straddle two financial years. Accordingly, the income for the contracts were received in this financial year but some of the services will be delivered in the 2025/2026 financial year.

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 Executive members of trustees' regular meetings with the CEO and by Board members at their quarterly meetings.

Identified risks are discussed by the Executive members 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 Board who work, with the CEO to first identify both operational and strategic risks.

Key risks include the departure of business-critical employees, safeguarding, loss of previously-agreed income and an ongoing employment tribunal involving our former CEO that is due for determination in October 2026. 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**

The charity continues to develop its services to ensure children and families affected by crime receive the help they need to process their trauma.

We believe our approach of combining commissioned funding with donations and corporate support to provide a holistic service for children and families - with the help of partners - is the way forward. This approach is increasingly important in the current economic climate. In the latter part of this financial year we have actively sought opportunities to collaborate with other charities to deliver holistic, whole family support. This is something that we will continue to explore in the coming year.

Our future, will see us move to a fully remote service that makes accessible to families across the UK and removes geographical boundaries. we will seek to develop support programmes for parents, to give them a space to process their own trauma so that in turn they can help their children. In an environment where rates of domestic abuse continue to rise year on year, we will look to further develop our support services for families who have experienced Domestic Abuse.

# 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 three people.

Existing trustees shall appoint nominated trustees. Each appointment is made for a term of three years up to a maximum of three consecutive terms. A charity Trustee who has served for three consecutive terms may not be reappointed for a fourth consecutive term, unless reappointed with the consent of 75% of Trustees. Trustees meet on a regular basis at least four meetings a year.

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

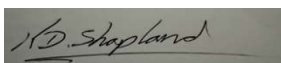
Remuneration for key management personnel is reviewed annually by the Board of Trustees. Wages are based on industrial averages.

There were two Chief Executive Officer's (CEO) within the year, so both are considered to be the Key Management personnel and total remuneration relating to the year ended 31 March 2025 was £26,451. This total includes the contractual costs, 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 \_\_\_\_\_ and signed on its behalf by:



K Shapland (Vice Chair & 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.

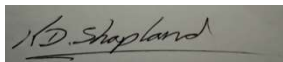
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

and signed on its behalf by:



K Shapland (Vice Chair & Treasurer)



## **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 2025 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.

The Trustees have signed off the accounts on the basis the charity has been able to continue during the period and will do so over the next twelve months on the basis they can continue to support existing agreements in place and both bid for and service new opportunities.



Graham Darbourne FCA  
ICAEW

TC Group  
The Old Town Hall  
Oundle  
Peterborough  
PE8 4BA

Date: 16th January 2026

## Embrace Child Victims of Crime

### Statement of Financial Activities for the Year Ended 31 March 2025

		Unrestricted funds	Restricted funds	Total 2025	Total 2024
	Note	£	£	£	£
<b>Income and Endowments from:</b>					
Donations and legacies	2	246,524	716,174	962,698	853,782
Other trading activities	3	-	-	-	-
Investment income	4	648	-	648	455
Total income		<u>247,172</u>	<u>716,174</u>	<u>963,346</u>	<u>854,237</u>
<b>Expenditure on:</b>					
Raising funds	5	(12,165)	-	(12,165)	(65,841)
Charitable activities	6	(197,792)	(584,684)	(782,476)	(922,916)
Total expenditure		<u>(209,957)</u>	<u>(584,684)</u>	<u>(794,641)</u>	<u>(988,757)</u>
Net income		37,215	131,490	168,705	(134,520)
Gross transfers between funds		<u>(1,503)</u>	<u>1,503</u>	<u>-</u>	<u>-</u>
Net movement in funds		35,712	132,993	168,705	(134,520)
<b>Reconciliation of funds</b>					
Total funds brought forward		96,793	34,681	131,474	265,994
Total funds carried forward	16	<u><u>132,505</u></u>	<u><u>167,674</u></u>	<u><u>300,179</u></u>	<u><u>131,474</u></u>

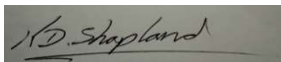
All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2025 is shown in note 16.

## Embrace Child Victims of Crime

**(Registration number: 1166103)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	12	4,560	4,728
<b>Current assets</b>			
Debtors	13	38,710	154,124
Cash at bank and in hand	14	287,796	114,373
		<u>326,506</u>	<u>268,497</u>
<b>Creditors: Amounts falling due within one year</b>	15	(30,887)	(141,751)
<b>Net current assets</b>		<u>295,619</u>	<u>126,746</u>
<b>Net assets</b>		<u><u>300,179</u></u>	<u><u>131,474</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		167,674	34,681
<b>Unrestricted income funds</b>			
Unrestricted funds		132,505	96,793
<b>Total funds</b>	16	<u><u>300,179</u></u>	<u><u>131,474</u></u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on \_\_\_\_\_ and signed on their behalf by:



Kevin Shapland (Vice Chair & Trustee)

## **Embrace Child Victims of Crime**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **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 2025

#### ***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**

Computer equipment

##### **Depreciation method and rate**

25% reducing balance

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### **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 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**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Donations and legacies;				
Donations	133,712	32,500	166,212	219,313
Grants, including capital grants;				
Grants	-	683,674	683,674	487,112
Gifts in kind	112,812	-	112,812	147,356
	<u>246,524</u>	<u>716,174</u>	<u>962,698</u>	<u>853,782</u>

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Income from other trading activities

	Unrestricted funds £	Total 2025 £	Total 2024 £
Trading income;	-	-	-
Fundraising events	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

#### 4 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	648	648	455
	<u>648</u>	<u>648</u>	<u>455</u>

#### 5 Expenditure on raising funds

##### Raising funds

	2025 £	2024 £
<b>Raising donations and legacies</b>		
Staff costs	7,532	62,475
Other fundraising costs	4,633	3,366
	<u>12,165</u>	<u>65,841</u>

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 6 Expenditure on charitable activities

	Unrestricted £	Restricted £	2025 £	2024 £
<b>Main objective spending</b>				
Practical support	-	-	-	14,936
Cheer up support	2,079	841	2,920	10,713
Emotional support	400	462,704	463,104	413,727
Central Overhead	18,144		18,144	116,261
	<u>20,623</u>	<u>463,545</u>	<u>484,168</u>	<u>555,637</u>
<b>Support costs</b>				
<i>Management</i>				
Wages including social security & pension	559	31,240	31,799	26,435
Contracted staff	41,433	-	41,433	21,406
IT expenses	3,821	17,078	20,899	25,581
Insurance	542	2,143	2,685	1,112
Bank charges	22	85	107	221
Interest paid	1	-	1	27
Telephone	155	611	766	1,784
Post and stationery	66	898	964	369
Event promotions	184	727	911	823
Sundries	50	197	246	949
Staff development	208	4,192	4,400	1,090
Travel expenses	202	798	999	3,026
Rent & premises expenses	3,862	15,386	19,247	29,743
Gift in kind	112,812	-	112,812	147,356
Depreciation on computer equipment	1,328	-	1,328	1,576
Professional services	9,711	39,038	48,749	84,421
	<u>174,955</u>	<u>112,393</u>	<u>287,348</u>	<u>345,919</u>
<i>Governance</i>				
Professional services	1,790	7,070	8,860	19,260
Independent examination	424	1,676	2,100	2,100
	<u>2,214</u>	<u>8,746</u>	<u>10,960</u>	<u>21,360</u>
 Total charitable activities costs	 <u><b>197,792</b></u>	 <u><b>584,684</b></u>	 <u><b>782,476</b></u>	 <u><b>922,916</b></u>



## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

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	Restricted	Total
	funds	funds	funds
	£	£	£
Independent examiner's fee	424	1,676	2,100
Professional services	1,790	7,070	8,860
<b>Total for 2025</b>	<b>2,214</b>	<b>8,746</b>	<b>10,960</b>
<b>Total for 2024</b>	<b>6,643</b>	<b>14,717</b>	<b>21,360</b>

#### 8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025	2024
	£	£
Depreciation of fixed assets	1,328	1,576

#### 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 2025, none of the trustees received travel expenses (2024: £Nil).

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 10 Staff costs

The aggregate payroll costs were as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	365,509	434,121
Social security costs	25,073	23,714
Pension costs	6,726	8,831
	<u>397,308</u>	<u>466,666</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:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Counselling	5	3
Support and raising donations	7	12
	<u>12</u>	<u>15</u>

During the year, no employees received employee benefits in excess of £60,000

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 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 £
<b>Cost</b>	
At 1 April 2024	14,641
Additions	1,160
Disposal	(5,169)
At 31 March 2025	<u>10,632</u>
<b>Depreciation</b>	
At 1 April 2024	9,913
Charge for the year	1,328
Disposed in the year	(5,169)
At 31 March 2025	<u>6,072</u>
<b>Net book value</b>	
At 31 March 2025	<u>4,560</u>
At 31 March 2024	<u>4,728</u>

#### 13 Debtors

	2025 £	2024 £
Prepayments	-	1,749
Other debtors	38,710	152,375
	<u>38,710</u>	<u>154,124</u>

#### 14 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	287,796	114,373
	<u>287,796</u>	<u>114,373</u>

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

	2025 £	2024 £
Trade creditors	19,733	30,972
Other creditors	7,854	95,993
Accruals	3,300	14,786
	<u>30,887</u>	<u>141,751</u>

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Funds

	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Unrestricted funds	96,793	247,172	(209,957)	(1,503)	132,505
Restricted funds	34,681	716,174	(584,684)	1,503	167,674
<b>Total funds</b>	<b>131,474</b>	<b>963,346</b>	<b>(794,641)</b>	<b>-</b>	<b>300,179</b>

	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Unrestricted funds	155,674	367,125	(424,532)	(1,474)	96,793
Restricted funds	110,320	487,112	(564,226)	1,474	34,681
<b>Total funds</b>	<b>265,994</b>	<b>854,237</b>	<b>(988,758)</b>	<b>-</b>	<b>131,474</b>

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 Office Police and Crime Commissioner  
Enhanced emotional and therapeutic support service for young victims and witnesses of crime in Cambridgeshire.  
£35,389 (2024: £19,369)
- 2) Bedfordshire Office Police and Crime Commissioner  
Practical, emotional and safety support for young victims of crime, domestic abuse and sexual violence living in Bedfordshire.  
£10,809 (2024: £15,312)
- 3) West Yorkshire Combined Authority  
Remote counselling for children impacted by sexual and domestic abuse living in West Yorkshire.  
£nil (2024: £nil)
- 4) Central Bedfordshire Local Authority  
Children Independent Domestic Violence Advocacy and Support (KIDVA) One to one support for children impacted by Domestic Abuse living in Bedfordshire.  
£52,861 (2024: £nil)
- 5) City Bridge Foundation  
Provide Trauma Informed Emotional Support and Specialist Counselling to Children and Young People harmed by crime in London  
£25,597 (2024: £nil)
- 6) Luton Borough Council  
Children Independent Domestic Violence Advocacy and Support (KIDVA) One to one support for children impacted by Domestic Abuse across Luton.  
£5,518 (2024: £nil)

## Embrace Child Victims of Crime

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 16 Funds - Cont.

7) Cheshire Police and Crime Commissioner (OPCC)

Emotional support for children impacted by crime

£5,000 (2024: £nil)

8) Other Restricted Fund

Combined sources of funding include the Sigruid Rausing Trust - for development of a Domestic Abuse accredited training webinar for parents to support children and The National Lottery - to deliver emotional support and counselling across Cambridgeshire.

£32,500 (2024: £nil)

The restricted funds above total £167,674 (2024: £34,681)

#### 17 Analysis of net assets between funds

	Unrestricted	Restricted	Total funds at 31 March
	funds	funds	2025
	£	£	£
Tangible fixed assets	4,560	-	4,560
Current assets	143,605	182,901	326,506
Current liabilities	(15,660)	(15,227)	(30,887)
Total net assets	132,505	167,674	300,179

	Unrestricted	Restricted	Total funds at 31 March
	funds	funds	2024
	£	£	£
Tangible fixed assets	4,728	-	4,728
Current assets	218,589	49,908	268,497
Current liabilities	(126,524)	(15,227)	(141,751)
Total net assets	96,793	34,681	131,474