

THE MORE TO LIFE FOUNDATION UK

Trustees Report and Accounts

For the year ended 31 March 2021

THE MORE TO LIFE FOUNDATION UK

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Robert Nock - Chairperson (resigned 11 June 2021) Katharine Bastin - Chairperson (appointed 11 June 2021) Colin Fine - Secretary Isobel Hart - Treasurer Gary Chester (resigned 9 September 2021) Alexandra Hobbs (resigned 11 June 2021) Alison Morley (appointed 11 June 2021)
Charity registration number	1120045
Charity Office	1 Church Street, Kirkby Malzeard Ripon HG4 3RT
Bankers	Barclays Bank 9 Portman Square London W1A 3AL
Independent Examiner	Delwar Hossain ACMA CGMA DEL & CO Chartered Management Accountants 277 Anlaby Road Hull HU3 2SE
International affiliation	The charity is part of an international network of similar organisations in the USA, South Africa and New Zealand, The More To Life Foundation, which has its own International Council of Stewards drawn from all of these countries.

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TRUSTEES' REPORT

for the year ended 31 March 2021

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2021. Legal and administrative information set out on page 3 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Statement of Recommended Practice: Accounting and Reporting Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution and its governing document is a written constitution. The Governing Document is dated 10 May 2007, amended 12 November 2017.

The charity is part of an international network of similar organisations in the USA, South Africa and New Zealand, called The More To Life Foundation, which has its own International Council of Stewards drawn from all of these countries.

Recruitment and induction of trustees

Trustees are appointed to the Board of Trustees at the AGM according to the terms of the Charity's Constitution:

The Charity in general meeting shall elect the Officers and the other Trustees

The Trustees may appoint any person who is willing to act as a Trustee and not already in that position; they may also appoint Trustees to act as officers.

Each of the Trustees shall retire with effect from the conclusion of the annual general meeting next after his or her appointment but shall be eligible for re-election at that annual general meeting.

In June 2021 (after the period to which this report relates), Robert Nock and Alexandra Hobbs stepped down as trustees, Kay Bastin and Alyson Morley were appointed trustees, and Kay Bastin was appointed Chair. In September 2021, Gary Chester stepped down as a Trustee

At the Annual General Meeting, Kay Bastin, Colin Fine, Alyson Morley, and Isobel Hart retire as trustees. Each is eligible for re-appointment and Kay, Colin, Alyson and Isobel intend to stand for re-election.

All the trustees are also members of the charity.

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for the year ended 31 March 2021

OBJECTIVES AND ACTIVITIES OF THE CHARITY

The purposes of the Charity are set out in the governing document:

To promote mental and spiritual well-being and encourage personal empowerment amongst adults and young people, in particular, but not exclusively, by the design, development and administration of courses, training, workshops and coaching programmes.

The provision of education and training in personal development skills for the benefit of the public and in particular amongst young people and disadvantaged and excluded adults, so as to develop their, physical, mental and spiritual capacities, in order that they may grow to full maturity as individuals and members of society and their conditions of life may be improved.

ACHIEVEMENTS AND PERFORMANCE

The summary below covers all events in the UK and Spain during the year, some of which were funded by the Charity. The main activities undertaken in relation to the purposes of the Charity are covered below.

Summary

The Coronavirus pandemic of the last year and subsequent restrictions on face to face courses has had a major impact on our revenue from April 2020 to March 2021. We have adapted by offering courses online; however our main gateway course (the More To Life Weekend), which could accommodate 70 plus participants, has been replaced with an online version (Heart Of The Matter) with the limitation of restricted numbers. Because of the lack of face to face courses and income we have reduced our overall staffing level.

The last face to face training was held in February 2020, a More To Life weekend in London. Despite the limitations of the Coronavirus pandemic there has been an increase in short course offerings in the UK, sourced by the Country Programme Director. These comprise new online webinars and workshops open to the general public, and also new courses for students, all written and presented by Candidate, Associate and Senior Trainers. These events have been competitively priced so as to attract newcomers, and to take into account changed financial circumstances of many of our students.

The benefits of online courses are increased international accessibility which has helped to create a global community of practice. Also participants did not have the extra costs of travel and accommodation, and the organisation has saved on such costs as venues, trainer travel and accommodation.

However income has fallen because of a combination of competitive pricing, lower numbers and a drop in sponsorship (see below).

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The report below covers all events in the UK and Spain, some of which were funded by the Charity.

SPONSORS AND DONATIONS

Regular sponsorship income for the previous year, 2019 to 2020, was on average £2,625 per month. This excludes large donations for Bursaries (£3,920) and a donation from a participant on WOW (£1,000).

In 2020 to 2021, excluding a large donation of £2,000, average income was £2,165 per month. A number of sponsors contacted the Trustees to say that, with regret, their donations would cease for the time being, due to the adverse impact of the virus on their business and income.

In terms of numbers of sponsors, the average for 2020/2021 is 103 per month (2019/2020 111 per month).

BURSARIES

A total of £2,377 was allocated by the Charity in bursaries, as follows.

- 14 bursaries were allocated over 3 runnings of the Power of Proactive Parenting, PPP, totalling £1,324.
- 2 bursaries were allocated for PPP Phase A, totalling £200.
- 5 bursaries were allocated over 2 runnings of Heart Of The Matter, totalling £790
- £63 was allocated to 2 people attending a Power of Purpose course.

Some of the funds for bursaries were raised at one-off online fundraising events. Made To Laugh, a comedy and quiz evening held in July 2020, raised £639 in ticket prices, and £581 for Bursaries for Gary Chester's sponsored haircut.

COURSES HELD ONLINE

The table below summarises the courses held online during the year.

Date	Course	Trainer	No of attendees	Profit	Bursaries (No and total value)
April 20	Boundaries	Ann McMaster	49	£544	
June 20	Power of Proactive Parenting (PPP)	Ann McMaster	26	£3564	4 - £268
July 20	PPP	Ann McMaster	20	£2614	5 - £486

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TRUSTEES' REPORT

for the year ended 31 March 2021

July 20	Boundaries	Ann McMaster	42	£451	
Aug 20	PPP	Ann McMaster	15	£2429	5 - £570
Aug 20	Courage & Vulnerability	Judith Koetze	43	£720	
Sept 20	Authority vs Power	Warren Kahn	52		
Oct 20	PPP A Phase	Ann McMaster	10	£1851	2 - £200
Sept 20	Heart Of The Matter (HOTM)	Vijay Reddy	9	£1419	1 - £200
Dec 20	HOTM	Vijay Reddy	14	£2820	4 - £590
Dec 20	Gratitude	Ann McMaster	37	£505	
Jan 21	Visioning Days	Various	94	£2103	
Feb 21	Mastery Plus	Ann McMaster and Andrea Constantine	35	£848	
Feb 21	Your Inner Light on Dark Days	Andrea Constantine	18	£204	
Mar 21	Removing the Mask	Beth McAlpine	16	£155	
Mar 21	Our Physical Self	Ann McMaster	30	£509	
Total			510	£20736	21=£2314

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TRUSTEES' REPORT

for the year ended 31 March 2021

The Power of Proactive Parenting

3 courses were run by Ann McMaster for Licensed Facilitators, which led to an A Phase in October with 10 participants. The manual needed to be expanded and aligned with other More To Life LF manuals, and will be finalised by the end of the financial year 2021/2022.

Ann also led a PPP course in Spain in February 2021.

Heart Of The Matter

This was a new course, using material from the More To Life Weekend, created by Clare Vivian-Neal and pioneered in New Zealand. It was held twice from the UK, and was very successful. 23 people attended and many of these went on to participate in e groups and Mastery. Numbers are restricted because of the requirement to have one-on-one support from a team member. We intend to retain these online courses as part of our programme going forward.

Mastery and Mastery Plus

Jacki Robertson continues to be the champion for the free follow-on courses that enable the learning from the MTLW to be embedded into a way of living. Six online courses have been delivered in the year, with more Mastery teachers facilitated to lead the courses online. 110 participants in total joined the 6 courses.

Ann McMaster pioneered and ran a Mastery Plus course, with Andrea Constantine. As this was trainer-led there was a charge, and 35 attendees did more in-depth processing.

ONLINE WEBINARS AND WORKSHOPS

There were a number of these: prices were kept low so as to encourage take-up. The webinars were designed to attract the general public.

Boundaries

Ann McMaster ran two successful sessions of the Boundaries workshop in April and July 2020 (which followed a face to face workshop held in August 2019). 91 people attended these, and a profit of £995 was achieved.

Courage and Vulnerability *and* Authority versus Power

Judith Koetze ran the former in August, 43 people attended. Warren Kahn ran 2 sessions of the latter, in September and November, 88 people attended these. An offer of a reduced price was made to attend both workshops, and 30 people took this up. A combined profit of £720 was achieved.

Gratitude

In December Ann McMaster ran this workshop; there were 37 attendees and a profit of £505 was achieved.

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for the year ended 31 March 2021

Wake Up Wednesdays

These monthly webinars were introduced from February 2021, aimed at members of the public as well as More To Life students. They were run by trainer associates and trainer candidates. In February Andrea Constantine ran a workshop called 'Your Inner Light on Dark Days'. In March 2021 it was followed by Beth McAlpine running 'Removing the Mask'. A total of 34 attendees at the two events generated a profit of £359. This included some multiple ticket purchases for future events at a discount.

Tune In Tuesdays

These are quarterly events being run by trainers. Ann McMaster held 'Our Physical Self' in March. 20 people attended, a profit of £509 was achieved.

FUNDS PROVIDED FOR DEVELOPMENT

An Internal Enrolment and Marketing consultant was in post during the year, ensuring the More To Life community was kept informed of future events. The future emphasis on Marketing is to broaden the organisation's reach to the public, and grow the student body.

VISIONING DAYS

A total of 6 Visioning days were held online in January and February 2021, hosted by graduates from Manchester, Hebden Bridge, Nottingham, Darlington, Glasgow and London. 94 people attended the days, of which c.30 were new to More To Life. Because costs were very low, a profit of £2,103 was achieved.

LICENSED FACILITATORS

A group of facilitators (previously known as "mentors") from *4Integrity* worked together to create one database of licensed facilitators from several, and to establish a set of procedures and folders. This initial work will enable anyone to pick up the current situation in the Licensed Facilitators Team. An ongoing admin role was part funded by the Charity, and part funded by a private donation, for the years 2020 and 2021.

The new offering taught to Licensed Facilitators has been the Power of Proactive Parenting. Power of Purpose was taught several times during the period, but Power of Self Esteem and Power of Connection are not currently licensed for online delivery.

CENTRAL COSTS

Increased support was given by the Charity to maintain the programme in the UK, covering central costs in the absence of face to face training events. This was the bulk of the expenditure in the year.

Country Programme Director (CPD)

Kate Palmer was appointed the UK Country Programme Director in May 2020, and created the schedule of new online courses that has taken the organisation in a new direction. We intend to retain these online courses as part of our programme going forward.

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TRUSTEES' REPORT

for the year ended 31 March 2021

INTERNATIONAL ALIGNMENT

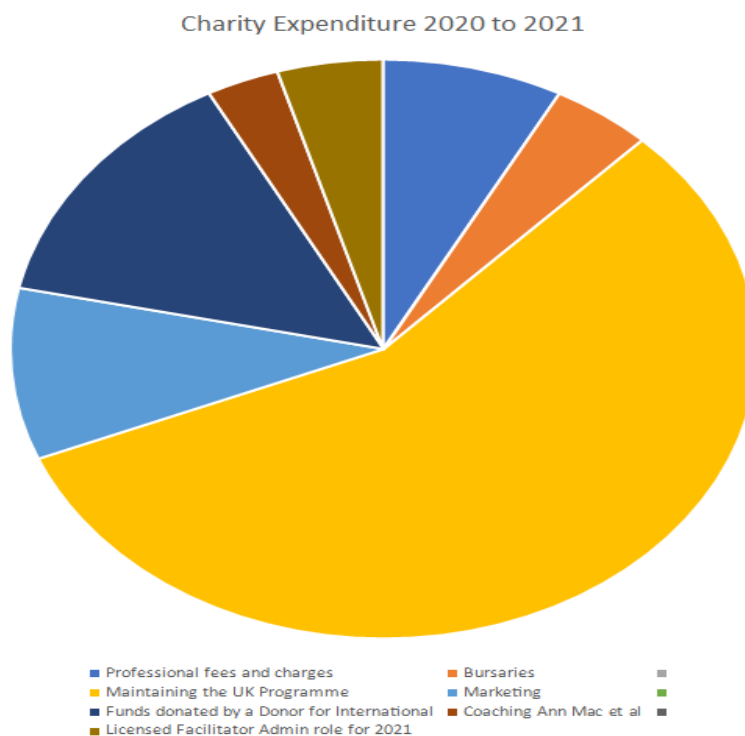
The Managing Director, Bill Thatcher, stepped down in November 2020, and an Interim team stepped in, headed by Ione Gill as Interim Executive Manager.

Sophie Sabbage created a Masterclass called Transformation in the Time of Coronavirus. This was an open access course including webinars, videos and other teaching materials. It was not as successful financially as anticipated, which had an impact on the financial position of the Global organisation.

The Webinars and Workshops training schedule created by the UK CPD was then adopted by the Interim Executive Manager as the basis of the international online training programme. From that the other CPDs, for the US, South Africa and New Zealand, created similar programmes, though none were as comprehensive as the UK programme. The UK time zone makes international attendance attractive to members of the community worldwide.

The Trustees have met more frequently during the year than in previous years, and have liaised with officers of the International Council of Stewards (ICS) about the overall financial status of the More To Life Organisation. The UK Charity offered financial support to the International organisation in order to support the non profit organisation held by the US, so that the UK can continue to use the infrastructure and material and provide courses. This offer was made during the 2020/2021 financial year, but the support offered was not called upon during this period.

SUMMARY OF CHARITY EXPENDITURE



THE MORE TO LIFE FOUNDATION UK

TRUSTEES' REPORT

for the year ended 31 March 2021

FINANCIAL REVIEW

The Trustees report a deficit of £7,691 (2020: deficit of £7,238) on operations for the period under review. The income for the year, £46,777 (2020: £40,950), was slightly higher than the previous year. Expenditure was higher for the year £54,468 (2020: £48,188).

Reserve policy

Our policy is to retain enough money in our account to ensure that we can cover our ongoing operational costs for a period of between 3 and 6 months. The unrestricted reserve balance at the end of the year was £57,780 (2020: £60,950).

The Trustees considered carefully our Reserve Policy in making the offer of financial support to the International organisation.

Risk Management and Going Concern

The main risk to the MTL Foundation UK Charity in this financial year has been the loss of income throughout the global organisation, and the threat to the continuation of the overarching US non profit organisation. This led us to consider an offer of financial support, which was not required in this period.

There is also the risk of loss of income due to sponsors ceasing to donate. At regular meetings the Trustees review the current financial picture. This review includes the current balance in the accounts, the committed expenditure and the potential expenditure. Depending on the results of this review, decisions are then made. It is an objective that the overall balance of the main Charity account shall not drop below £20,000, except in extraordinary circumstances.

Regarding sponsorship, *ad hoc* events take place to boost the Charity's income on a one off basis. Donations received often go towards bursaries to assist people taking courses, in line with our objectives. Reviews of current sponsors are undertaken periodically. We acknowledge our sponsors with a thank-you card from time to time. And follow up to those who express a wish to become a sponsor is done, in the hope that their wish is translated into a standing order into the Charity.

Public Benefit

When planning our activities during the year, the trustees consider the Charity Commission's guidance on public benefit. The trustees are clear that there are identifiable benefits to the work that we do - some of these are identified below;

- The trustees are clear that these benefits are for a wide cross-section of the public;
- The trustees are clear that those benefits relate to our aims.
- The trustees are clear that those benefits outweigh any potential risks.

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TRUSTEES' REPORT

for the year ended 31 March 2021

PLANS FOR THE FUTURE

Summary of plans for the future and the trustees' perspective of the future direction of the charity:

- To maintain a resilient financial base for furthering the training of the More To Life programme (MTL), so that course fees can be set at a level which increases sustainability, whilst bursaries continue to be made available, in line with the charity's objectives.
- To increase accessibility through encouraging the More To Life Programme to increase the number of offerings both online and in person.
- To transition to a CIO (Charitable Incorporated Organisation), merging the charity and the CIC into a single governing body for the UK. This should also save on administrative and accounting costs. As part of this process, role descriptions will be reviewed and succession planning will be a key focus of the trustees.
- To fund future leadership initiatives
- Continue and deepen our partnership with the international leadership team.

THE MORE TO LIFE FOUNDATION UK

TRUSTEES' REPORT

for the year ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP 2015.

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the charity legislation. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 03 October 2021 at their AGM.



Katharine Bastin

Chair of the Trustees

THE MORE TO LIFE FOUNDATION UK

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES'

for the year ended 31 March 2021

I report to the charity trustees on my examination of the accounts of The More To Life Foundation UK (the charity) for the year ended 31 March 2021 set out on page 14 onwards.

Responsibilities and basis of report

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

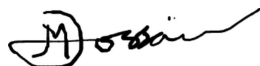
I report in respect of my examination of the charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 the Trust 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 applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Report) 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; or
4. the accounts have not been prepared in accordance with the methods and principles 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 the Republic of Ireland (FRS 102)

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.



Delwar Hossain ACMA CGMA - Independent Examiner

DEL & CO
Chartered Management Accountants
277 Anlaby Road
Hull
HU3 2SE

This report was signed on 03 October 2021

THE MORE TO LIFE FOUNDATION UK

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2021

		Unrestricted Funds	Restricted Funds	Total Fund 2021	Total Fund 2020
Income from:	Note	£	£	£	£
Donations and legacies	4	36,072	10,705	46,777	40,928
Investment income		0	0	0	22
Total Income		36,072	10,705	46,777	40,950
Expenditure on:					
Raising funds		216	0	216	216
Charitable activities	5	39,026	15,226	54,252	47,972
Total Expenditure		39,242	15,226	54,468	48,188
Net (expenditure) for the year		(3,170)	(4,521)	(7,691)	(7,238)
Transfer between funds		0	0	0	0
Net Movement in after transfer		(3,170)	(4,521)	(7,691)	(7,238)
Reconciliation of funds:	9				
Funds brought forward		60,950	31,001	91,951	99,189
Funds carried forward		57,780	26,480	84,260	91,951

All activities derive from continuing operations

The notes attached from page 16 onwards form an integral part of these accounts.

THE MORE TO LIFE FOUNDATION UK
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2021

Statement of Financial activities for the prior year comparative

	Unrestricted Funds £	Restricted Funds £	Total Fund 2020 £
Income from:			
Donations and legacies	39,181	1,747	40,928
Investment Income	22		22
Total Income	39,203	1,747	40,950
Expenditure on:			
Raising funds	216	0	216
Charitable activities	43,640	4,332	47,972
Total Expenditure	43,856	4,332	48,188
Net (expenditure) for the year	(4,653)	(2,585)	(7,238)
Transfer between funds	31,534	(31,534)	0
Net Income for the year	26,881	(34,119)	(7,238)
Reconciliation of funds:			
Funds brought forward	34,069	65,120	99,189
Funds carried forward	60,950	31,001	91,951

THE MORE TO LIFE FOUNDATION UK

BALANCE SHEET as at 31 March 2021

	Notes	£	2021 £	£	2020 £
CURRENT ASSETS					
Debtors	6	6,871		7,657	
Cash at bank and in hand:		<u>78,441</u>		<u>85,346</u>	
		85,312		93,003	
 CREDITORS: amounts falling due within one year	7	<u>(1,052)</u>		<u>(1,052)</u>	
NET CURRENT ASSETS			<u>84,260</u>		<u>91,951</u>
 TOTAL ASSETS OF THE CHARITY			<u>84,260</u>		<u>91,951</u>
 THE FUNDS OF THE CHARITY	9				
 Restricted funds		26,480		31,001	
Unrestricted funds		57,780		60,950	
 TOTAL FUND OF THE CHARITY			<u>84,260</u>		<u>91,951</u>

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the examiner is on pages 18-19.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Katharine Bastin

Chair of the Trustees

Approved by the board of trustees on 03 October 2021

THE MORE TO LIFE FOUNDATION UK

NOTES TO THE ACCOUNTS

for the year ended 31 March 2021

1 Accounting policies

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102 (effective January 2015)) and 'The FRS102 Statement of Recommended Accounting Practice 2015', (The SORP 2015), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP 2015 in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The directors are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Recognition of liabilities and expenditure

Liability and the related expenditure is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year-end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2021

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value of estimated useful lives.

Furniture & fixtures 25% straight line Office Equipment 25% straight line

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year-end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

2 Liability to taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Donation and Legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
General donation	29,142	10,705	39,847	37,921
Gift Aid claimed	6,930		6,930	3,007
Total Donation & Legacies	36,072	10,705	46,777	40,928

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2021

5 Charitable expenditure

5a Direct costs

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Direct Programme cost	0	0	0	3,006
Service awareness	0	0	0	1,146
Sponsorship fee USA	0	7,500	7,500	0
Total direct costs	0	7,500	7,500	4,152

5b Grants paid to More to Life CIC

Bursary	2,378	0	2,378	9,429
Leadership - marketing, coaching	112	7,726	7,838	3,300
Royalties	0	0	0	2,579
Licensed facilitators	2,500	0	2,500	0
CIC Administration	30,000	0	30,000	24,195
Total Grants paid to More to Life CIC	34,990	7,726	42,716	39,503

5c Governance and support costs

Accounting service	3,540	0	3,540	3,540
Independent examiner fee	360	0	360	360
Bank Charges	136	0	136	162
Sundry Expenses	0	0	0	255
Total Governance and support costs	4,036	0	4,036	4,317
Total Charitable expenditure	39,026	15,226	54,252	47,972

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2021

6 Debtors

	2021	2020
	£	£
Other debtors	6,192	6,192
Trade debtors	679	1,465
	6,871	7,657

7 Creditors: amounts falling due within year

	2021	2020
	£	£
Accruals	840	840
Other Creditors	212	212
	1,052	1,052

8 Analysis of Assets by Fund

	Unrestricted funds	Restricted funds	Total 2021
	£	£	£
At 31st March 2021			
Current assets	58,832	26,480	85,312
Current liabilities	(1,052)	0	(1,052)
Net assets	57,780	26,480	84,260

	Unrestricted funds	Restricted funds	Total 2020
	£	£	£
At 31st March 2020			
Current assets	62,002	31,001	93,003
Current liabilities	(1,052)	0	(1,052)
Net assets	60,950	31,001	91,951

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2021

9 Fund analysis

	Fund bal at 01 Apr 2020 £	Income £	Expenditure £	Transfer between funds £	Fund bal at 31 Mar 2021 £
Unrestricted Funds:					
Unrestricted revenue fund	60,950	36,072	(39,242)	0	57,780
Total Unrestricted Fund	60,950	36,072	(39,242)	0	57,780
Restricted Funds:					
UK Operation HUB	31,001	10,705	(15,226)	0	26,480
Total Restricted fund	31,001	10,705	(15,226)	0	26,480
TOTAL CHARITY FUND	91,951	46,777	(54,468)	0	84,260

Prior year comparative	Fund bal at 01 Apr 2019 £	Income £	Expenditure £	Transfer between funds £	Fund bal at 31 Mar 2020 £
Unrestricted Funds:					
Unrestricted revenue fund	34,069	39,203	(43,856)	31,534	60,950
Total Unrestricted Fund	34,069	39,203	(43,856)	31,534	60,950
Restricted Funds:					
UK Operation HUB	65,120	1,747	(4,332)	(31,534)	31,001
Total Restricted fund	65,120	1,747	(4,332)	(31,534)	31,001
TOTAL CHARITY FUND	99,189	40,950	(48,188)	0	91,951

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for the year ended 31 March 2021

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The More To Life CIC is the operational arm of the More To Life programme, arranging weekend training, workshops and focus courses; dealing with administration and handling the logistics such as venue hire, arranging trainers to lead the courses, etc. Katharine Bastin is also a director of More to Life Foundation CIC.

The Charity has a focus on generating funds and the subsequent appropriation of those funds. This includes sponsoring those who are financially disadvantaged to enable them to take part in More To Life courses.