

THE MORE TO LIFE FOUNDATION UK

Trustees Report and Accounts

For the year ended 31 March 2022

THE MORE TO LIFE FOUNDATION UK

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Katharine Bastin - Chairperson (appointed 11 June 2021) Colin Fine - Secretary Isobel Hart - Treasurer Alyson Morley (appointed 11 June 2021) Robert Nock - Chairperson (resigned 11 June 2021) Gary Chester (resigned 9 September 2021) Alexandra Hobbs (resigned 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 2022

The Trustees are pleased to present their report together with the financial statements of the charity for the year ended 31 March 2022. 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, Robert Nock and Alexandra Hobbs stepped down as trustees, Katharine Bastin (known as Kay) 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.

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

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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 during the year. The main activities undertaken in relation to the purposes of the Charity are covered below.

Summary

The continuation of the impact of the Coronavirus pandemic and a lack of support for face to face courses has had a further major impact on our revenue from April 2021 to March 2022. We are continuing to offer courses online; however our main gateway course (the More To Life Weekend), which could accommodate 70 plus participants, is currently being replaced with an online version (Heart Of The Matter - HOTM) with the limitation of restricted numbers.

A number of long serving members of our community resigned during this financial year - Judi Dumont Barter, the London Coordinator, resigned in April 2021. Gerry Moline, Senior Trainer, resigned in January 2022, and Kate Palmer, Country Programme Director (CPD) resigned in February 2022. The Trustees are extremely grateful for all they brought and their valuable contributions to the More To Life Programme.

Sophie Sabbage, former Senior Trainer and author of *Lifeshocks and How to Love Them*, died in October 2021 after living 7 years with cancer. "She was a voice". She is deeply missed.

Rosanna Clements, who was providing admin support to the programme, was given a larger role and continued to organise courses after Kate's resignation.

A face to face residential training was planned for October 2021, a More To Life weekend in Derbyshire, with Gerry Moline, Andrea Constantine and Kate Palmer. Due to the low number of registrations during the pandemic, the course was moved to April 2022. However the resignations of Gerry and Kate in early 2022 made the course unviable, so it was cancelled. The Operations Group investigated whether the venue could be used at a later date or for a different activity, such as a community get together, but this was not possible.

Short course offerings continued, comprising repeats of successful courses plus new online webinars and workshops open to the general public, and also new courses for students, all written and presented by Senior Trainers, Associate Trainers and Trainer Candidates. These

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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.

Sponsorship income remained steady, but the lack of large face to face courses had a financial impact on the organisation.

The Trustees met with the members of the Operations Group in February 2022, and agreed changes to course fees. The objective was to offer a fair fee for those who can afford it, and for those funded by their company, whilst still offering subsidised fees for those that could not afford the full fee.

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

SPONSORS AND DONATIONS

In the current year 2021 to 2022, average income for the UK was £2,175 per month. In addition, £6,729 was donated by UK sponsors for the International Fundraising campaign, A Year Together (AYT).

This compares well with the previous year, 2020 to 2021, when regular sponsorship income was on average £2,165 per month, excluding a large donation of £2,000.

The average number of sponsors per month for 2021/2022 was 112 (2020/2021 was 103). This was primarily due to A Year Together sponsors.

BURSARIES

A total of £1,242.50 was allocated by the Charity in bursaries, as follows.

- 9 bursaries were allocated over 3 runnings of Heart Of The Matter, totalling £1,155
- Plus a bursary of £87.50 was given for 1 person on SEE in February 2022.

There was additional sponsorship for individuals donated by members of the Community.

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COURSES HELD ONLINE

The table below summarises the courses held online during the year, from April 2021 to March 2022.

Date	Course	Trainer	No. of attendees	Profit £	Bursaries
April 21	Anger, Passion and Compassion	Beth McAlpine	10	124	
May 21	Heart of the Matter (HOTM)	Vijay Reddy, Andrea Constantine	10	1,213	£455 2 people
May 21	Parenting Yourself	Jeannie Horsfield	13	247	
May 21	Mastery Plus	Andrea Constantine, Shena Pike	20	366	
June 21	Our Spiritual Self	Judith Koetze	16	242	
June 21	Bouncing Back	Beth McAlpine	6	91	
June 21	Beyond Anger	Beth McAlpine	12	409	
Aug 21	Beyond Anger	Beth McAlpine	16	538	
Aug 21	HOTM	Vijay Reddy and Andrea Constantine	15	2,115	£300 3 people
Sept 21	Our Wise Self	Ann McMaster	17	292	

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Oct 21	Mastery Plus	Andrea Constantine, Jacki Robertson	15	373	
Oct 21	Unlocking the Habit Code	Jeannie Horsfield	12	103	
Oct 21	Beyond Anger	Beth McAlpine	9	302	
Oct 21	Personal Authority vs Wilful Power	Warren Kahn	20	136	
Dec 21	HOTM	Vijay Reddy and Mary Reynolds	11	2,047	£400 4 people
Jan/Feb 2022	5 Visioning Days, online	Various	78	961	
Feb 2022	From Locked Down to Freed Up	Ann McMaster	25	194	
Jan/Feb 2022	Beyond Anger	Beth McAlpine	11	220	
TOTALS			316	£9974	9 people £1,155

Note that UK profit was taken after paying trainer fees and the 20% given to Global Ops Hub for shared infrastructure etc.

The corresponding figures for the previous financial year, April 2020 to March 2021, were as follows:

- 510 attendees
- £20,736 profit
- £2,314 allocated in bursaries to 21 people,

There was a noticeably reduced appetite for online activities as the lockdown eased.

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COURSES HELD ONLINE

Heart Of The Matter

After being held twice in the previous financial year, there were 3 runnings of this course from April 2021 to March 2022. All were successfully trained by Vijay Reddy, assisted by Andrea Constantine, and Mary Reynolds. 36 people attended in total and many of these went on to participate in Enrichment groups and Mastery. Numbers are restricted because of the requirement to have one-on-one support from a team member. This is our most profitable course, and a profit of £5,375 was achieved over the 3 runnings.

Mastery and Mastery Plus

Jacki Robertson continued 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. She was joined by Margalit Dweck who is working alongside Jacki to develop the role of a TL for Practice of Processing Mastery and to create relevant documents.

Four online courses have been delivered in the year, with more Mastery teachers facilitated to lead the courses online. 60 participants in total joined the courses.

Andrea Constantine led 2 Mastery Plus courses supported by Shena Pyke and Jacki Robertson. As these were trainer-led there was a charge, and 35 attendees did more in-depth processing. There was a profit of £739.

ONLINE WEBINARS AND WORKSHOPS

There were a number of these and prices were kept low so as to encourage take-up. The webinars were designed to attract the general public as well as existing students. They were run by Senior Trainers, Associate Trainers and Trainer Candidates.

Beyond Anger

Beth McAlpine trained 4 runnings of this course, in June, August and October 2021 and in January 2022. Each course took place over a 3 week period, one evening a week. 48 participants attended with a profit of £1469.

Other webinars

These included:

In April, Anger, Passion and Compassion - led by Beth McAlpine.

In May, Parenting Yourself - led by Jeannie Horsfield.

In June, Our Spiritual Self - led by Judith Koetze; and Bouncing Back - led by Beth.

In September, Our Wise Self - led by Ann McMaster.

In October, Unlocking the Habit Code - led by Jeannie; and Personal Authority versus Wilful Power - led by Warren Kahn.

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In February, From Locked Down to Freed Up - led by Ann McMaster

In total 119 people attended, and a profit of £1429 was achieved.

VISIONING DAYS

A total of 6 Visioning days were held in January and February 2022, hosted by graduates from Manchester, Hebden Bridge, Nottingham, Darlington, Glasgow and London. The first two were face to face, the remainder were online. 78 people attended the days. A profit of £ 962 was achieved.

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LICENSED FACILITATORS

A group of facilitators from *4Integrity* worked together to create one database of licensed facilitators (previously known as “mentors”) 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. Jacki Robertson took on the paid role of Licensed Facilitator Co-ordinator in March 2022. An ongoing admin role was part funded by the Charity, and part funded by a private donation, for the years 2020 and 2021. This funding will run out and the spend ratio is being monitored by the LF Admin team so that it will be clear when we are to become self-sustaining, which has always been the aim.

The Power of Purpose online was taught several times by several Licensed Facilitators during the period. The Power of Self Esteem and the Power of Connection will be piloted online in 2022. The Power of Proactive Parenting has been put on hold until resources are available to complete the re-working of the manual, including trainer input. The manuals are being updated/re-formatted by Shena Pyke.

The Licensed Facilitators are grateful for all that Gerry Moline brought to the newly formed Facilitators Support Team (FST) and her support in the re-kindling and re-connecting of the UK/EU LF community, and a full acknowledgement was sent to her to express their gratitude. Gerry worked with FST/LF's until she stepped down from being a Senior Trainer but will always be welcome at any LF event in the future.

Carey Warden also stepped down from the FST in this year but continues in a more informal support role on the International LF Group.

CHARITY EXPENDITURE

The Trustees continued to meet frequently during the year because of the financial situation created by Lockdowns and the absence of face to face courses. On a regular basis they have liaised with the Global Operations Hub team (International Finance Team) and 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. £10,000 was paid by the UK Charity in April 2021.

FUNDS PROVIDED FOR DEVELOPMENT

A workshop on presenting and script writing skills for online courses for the trainers was held by Lara De Belder at a cost of £300.

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An External Marketing consultant was in post during the year, at a cost of £2,612. The intention was to raise More To Life's profile for a new audience via social media, such as Instagram and Facebook.

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.

INTERNATIONAL ALIGNMENT

Ione Gill continues as Interim Managing Director, and the UK leadership continue to work closely with her Global Ops Hub. As mentioned above, the Charity donated £10,000 in April 2021, to maintain the global infrastructure which enabled the UK to use the material and provide courses.

The Masterclass *Transformation in the Time of Coronavirus*, created by Sophie Sabbage, is in process of being repurposed for use as independent modules.

BURSARIES

As mentioned above, £1,242.50 was given in Bursaries, to enable participants to attend courses.

OTHER EXPENDITURE

c. £4330 was spent on professional fees and other charges, and £266 on Royalties.

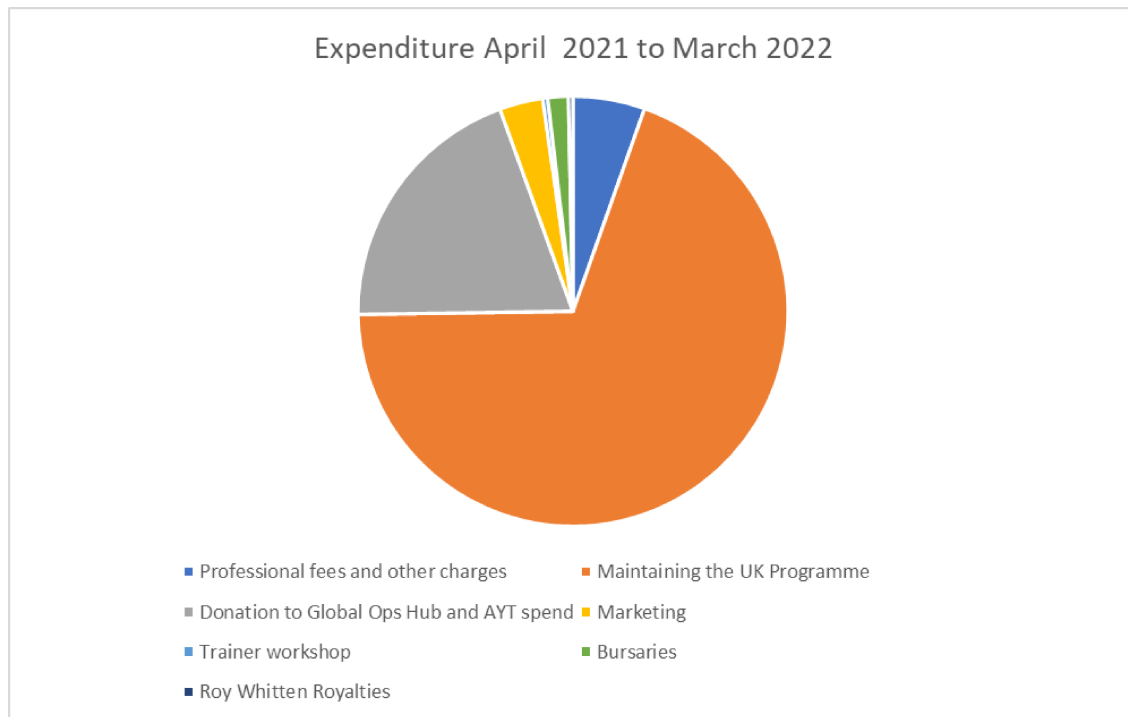
The pie chart below shows a pictorial representation of expenditure.

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TRUSTEES' REPORT

for the year ended 31 March 2022

SUMMARY OF CHARITY EXPENDITURE



FINANCIAL REVIEW

The Trustees report a deficit of £40,995 (2021: deficit of £7,691) on operations for the period under review. The income for the year, £42,957 (2021: £46,777), was slightly lower than the previous year. Expenditure was higher for the year £83,952 (2021: £54,468).

Risk Management, Reserve Policy 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. Financial support of £10,000 was offered in late 2020 to the Global Operations Hub, and was given in April 2021, as without its continuing existence, the UK would not be able to provide courses.

There is also the risk of loss of income due to sponsors ceasing to donate. This has not been the case in the financial year 2021 to 2022, but it has been an area of concern from April 2022 onwards.

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TRUSTEES' REPORT

for the year ended 31 March 2022

At regular meetings the Trustees review the current financial picture. This review includes the current Profit and Loss situation - the balance in the accounts, the committed expenditure and the potential income and expenditure. Depending on the results of this review, decisions are then made. It was an objective that the overall balance of the main Charity account should not drop below £20,000, except in extraordinary circumstances. Those extraordinary circumstances have arrived, due to a combination of the pandemic and the cost of living impact.

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.

PLANS FOR THE FUTURE

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

- To maintain a financial base for furthering the training of the More To Life programme (MTL), with course fees set at a level which increases sustainability, whilst bursaries continue to be made available to the disadvantaged, 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. A face to face More To Life course is currently scheduled for November 2022.
- To continue offering Heart of the Matter online, for those in other countries and for those who are still hesitant to meet face to face or who appreciate the reduced costs of attending online.
- To transition to a CIO (Charitable Incorporated Organisation), merging the charity and the CIC into a single governing body for the UK. This should 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. This transition is in progress.
- To support future leadership initiatives.
- Continue and deepen our partnership with the international leadership teams.

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TRUSTEES' REPORT

for the year ended 31 March 2022

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 15th October 2022 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 2022

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 2022 set out on page 17 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').

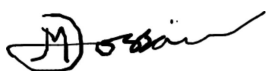
I report in respect of my examination of the charity's accounts as carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 19 January 2023

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STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

		Unrestrict ed Funds	Restricted Funds	Total Fund 2022	Total Fund 2021
Income from:	Note	£	£	£	£
Donations and legacies	4	34,260	8,696	42,956	46,777
Investment income		1	0	1	0
Total Income		34,261	8,696	42,957	46,777
Expenditure on:					
Raising funds		216	0	216	216
Charitable activities	5	74,945	8,791	83,736	54,252
Total Expenditure		75,161	8,791	83,952	54,468
Net (expenditure) for the year		(40,900)	(95)	(40,995)	(7,691)
Transfer between funds		0	0	0	0
Net Movement in after transfer		(40,900)	(95)	(40,995)	(7,691)
Reconciliation of funds:	9				
Funds brought forward		57,780	26,480	84,260	91,951
Funds carried forward		16,881	26,385	43,266	84,260

All activities derive from continuing operations

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

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STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2022

Statement of Financial activities for the prior year comparative

	Unrestricted Funds	Restricted Funds	Total Fund 2021	Total Fund 2020
	£	£	£	£
Income from:				
Donations and legacies	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	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 Income for the year	(3,170)	(4,521)	(7,691)	(7,238)
Reconciliation of funds:				
Funds brought forward	60,950	31,001	91,951	99,189
Funds carried forward	57,780	26,480	84,260	91,951

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BALANCE SHEET as at 31 March 2022

			2022	2021
	Notes	£	£	£
CURRENT ASSETS				
Debtors	6	8,163	6,871	
Cash at bank and in hand:		37,134	78,441	
		<u>45,297</u>	<u>85,312</u>	
 CREDITORS: amounts falling due within one year	7	<u>(2,031)</u>	<u>(1,052)</u>	
NET CURRENT ASSETS			<u>43,266</u>	<u>84,260</u>
 TOTAL ASSETS OF THE CHARITY			<u>43,266</u>	<u>84,260</u>
 THE FUNDS OF THE CHARITY	9			
Restricted funds			26,385	26,480
Unrestricted funds			16,881	57,780
 TOTAL FUND OF THE CHARITY			<u>43,266</u>	<u>84,260</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 15th October 2022

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

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 trustees regularly review the financial position. While there are always levels of uncertainty, considering the regular donation commitments the trustees are confident that the charity is 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 2022

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 2022 £	Total 2021 £
General donation	31,605	7,436	39,041	39,847
Gift Aid claimed	2,655	1,260	3,915	6,930
Total Donation & Legacies	34,260	8,696	42,956	46,777

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

5 Charitable expenditure

5a Direct costs

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Marketing	0	2,613	2,613	0
Sponsorship to Global Operations Hub	10,000	5,786	15,786	7,500
Total direct costs	10,000	8,399	18,399	7,500

5b Grants paid to More To Life CIC

Bursary	1,243	0	1,243	2,378
Leadership - marketing, coaching	0	0	0	7,838
Royalties	266	0	266	0
Licensed facilitators	0	0	0	2,500
CIC Administration	59,535	0	59,535	30,000
Total Grants paid to More To Life CIC	61,044	0	61,044	42,716

5c Governance and support costs

Accounting service	3,300	0	3,300	3,540
Independent examiner fee	360	0	360	360
Bank Charges	241	92	333	136
Presentation	0	300	300	0
Total Governance and support costs	3,901	392	4,293	4,036
Total Charitable expenditure	74,945	8,791	83,736	54,252

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

6 Debtors

	2022	2021
	£	£
Other debtors	6,192	6,192
Trade debtors	1,971	679
	8,163	6,871

7 Creditors: amounts falling due within year

	2022	2021
	£	£
Accruals	600	840
Other Creditors	212	212
Trade Creditor	1,219	0
	2,031	1,052

8 Analysis of Assets by Fund

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
At 31st March 2022			
Current assets	18,912	26,385	45,297
Current liabilities	(2,031)	0	(2,031)
Net assets	16,881	26,385	43,266

	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

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NOTES TO THE ACCOUNTS

for the year ended 31 March 2022

9 Fund analysis

	Fund bal at 01 Apr 2021 £	Income £	Expenditure £	Transfer between funds £	Fund bal at 31 Mar 2022 £
Unrestricted Funds:					
Unrestricted revenue fund	57,780	34,261	(75,161)	0	16,881
Total Unrestricted Fund	57,780	34,261	(75,161)	0	16,881
Restricted Funds:					
UK Operation HUB	26,480	8,696	(8,791)	0	26,385
Total Restricted fund	26,480	8,696	(8,791)	0	26,385
TOTAL CHARITY FUND	84,260	42,957	(83,952)	0	43,266

Prior year comparative	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

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for the year ended 31 March 2022

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 and Alyson Morley are also directors of the More To Life CIC.