



# The Restart Project

**TRUSTEES' ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered Charity Number: 1151286  
[therestartproject.org](http://therestartproject.org)**

# **TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020**

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## **Structure, Governance & Management**

The Board of Trustees presents its directors' report and financial statements for the period 1 January 2020 - 31 December 2020.

### **Reference and Administrative Information**

Charity Name:	The Restart Project
Charity registration number:	1151286
Registered Office and operational address:	3Space International House 6 Canterbury Crescent London SW9 7QD

### **Board of Trustees**

Mike Tuffrey  
Karien Bezuidenhout  
Tim Gonzaga

Gavin Conway

James Carrigan

Friederike Hanisch

Alexandra Deschamps-Sonsino appointed 22nd September 2020

Karl Stefan Hall appointed 22nd September 2020

### **Governing Document**

The organisation is a charitable incorporated organisation (CIO), registered on 18th March 2013.

### **Recruitment and Induction of Trustees**

All members of the Board of Trustees give their time voluntarily and receive no benefits from the charity.

Trustees are selected on the basis of skills and experience in order to provide a sufficient mix amongst trustees as a whole. In 2020, we placed an open advert for new trustees and approached people we know who possess specific skills. New trustees are appointed by the charity's Board of trustees.

Trustees are encouraged to attend Restart Parties as part of their induction, and are offered opportunities for additional training when appropriate.

## **Objectives and Activities**

### **Objective**

To promote, for the public benefit, the protection and safeguarding of the environment by the promotion of repair and recycling, particularly but not exclusively by promoting and facilitating the repair and reuse of electrical equipment.

### **Main Activities & Achievements for 2020**

Like all organisations, the pandemic had a huge impact on The Restart Project in 2020 and we would like to thank all our volunteers for their fantastic support over the year.

Covid-19 has effectively put a halt to all in-person community activity open to the

public and we have not been able to hold Restart Parties since February. At the same time, the pandemic highlights the importance of repair when we are unable to visit shops to buy new, or to access the services of professional repairers. Since the first lockdown, we've offered assistance and support to people who want to try out a repair at home, asking people to tag us on social media and providing advice through our network of volunteer repairers. We have also shared information on how community groups around the world are exploring moving their events online.

Our grant funding from Nesta and the UK's Department for Digital, Culture, Media and Sport (DCMS) came to an end in 2020 and we finalised the last deliverables on the project. This was a grant to actively promote Restart Parties and spread community repair across England with a particular interest in how repair events help create a special space for sharing of skills, especially of people over 50. This was a successful relationship and Nesta has now joined the European Right to Repair campaign as a member.

We became a partner of "Sharepair", a new EU-funded project to help build a "digital support infrastructure for citizens in the repair economy". It runs through 2023. The aim of the initiative is to reduce the amount of waste from electrical and electronic goods. A significant part of the project revolves around the development of digital tools for community repair networks, and Restart plays an important role within the project, with activities and deliverables across all our strategic objectives.

### **Objective 1 - Inspire a culture change**

We want to encourage more people to start thinking about the entire lifecycle of their electrical devices, from resource extraction to disposal and to see this awareness reflected in their behaviour and decision-making.

#### Media appearance

This year saw Restart deliver some strong media performances including:

- Appearing as a guest on *Reasons to be Cheerful* podcast hosted by Ed Miliband and Geoff Lloyd in March
- Writing a weekly online column for the Big Issue during the first lockdown on simple repairs with our volunteers generating the content



- Being interviewed on BBC Radio 4's Today programme and BBC World Service following the release of the Environmental Audit Committee's report on e-waste in November
- Appearing on BBC World News TV programme in February discussing the increase in e-waste

### Podcast

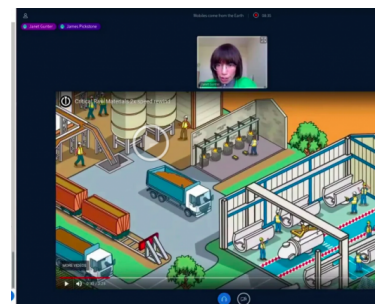
Our podcast continues to attract a high number of listeners who enjoy the variety of topics discussed. In 2020, we continued to expand the range of perspectives on repair covered, including: featuring the work of professional repairers; frontline medical professionals; the need for diversity in tech; the importance of climate education; an exploration of the shoe industry. We have received the following lovely feedback:

- *I found this engaging, informative, and it felt right on target and relevant to the current situation.*
- *Your podcasts are fantastic: so stimulating. Learn something new from every one.*
- *I admire what you all do and I love restart radio.*

The podcast can be heard on our website, Spotify, iTunes or you can listen live on London's Resonance FM. It is now possible to search our entire catalogue of past episodes, over 190 in total.

### Education

As part of our work on the REFER project (Raw Engagement for Electronics Repair), funded by KIC Raw Materials, we delivered an online event for Earth Day disassembling a smartphone combined with animated graphics looking at the raw materials needed to build the phone.



We worked with a group of science museums across Europe on a project called Re-Play, also funded by EIT Raw Materials. The project aims to incorporate repair and reuse into the museums' programme of activities. In light of Covid, we created an interactive online activity aimed primarily at 8-12yrs, for use in science museums and at community repair events.

## **Objective 2 - People can access stronger local repair networks**

The Restart Project is working towards growing repair networks in the UK and internationally, including community repair groups, repair SMEs and companies, to promote repair best practice and to forge links between them.

### Community Repair

Sadly we could not run our regular Restart Parties for much of the year, community events where participants bring along their broken electrical items and repair them collaboratively with our teams of volunteers known as 'Restarters'.

At the start of the year, we ran in-person events for our London community including skillshares, first aid training and volunteer welcome sessions. Since Covid struck, we have put on several online social events and skillshare sessions, and have been sharing information on how community groups around the world are exploring moving their events online.

As part of our efforts in this pandemic, we have been promoting computer reuse projects across the UK that accept individual donations for reuse in the local community. We have also worked with some of these projects based in London to run fixing events with our volunteers working on repairing some of the devices donated. These were not open to the public, but allowed our volunteers to get fixing again.



We hosted the second edition of Fixfest UK as a series of 11 online events. Fixfest UK is a gathering of repairers, activists, policy-makers and thinkers, and session topics included a demonstration of a component tester, how repair data is useful and adult learning. There was strong engagement with 300+ people attending. Participants showed a keen interest to follow up and continue sharing best practice and advice &

support.

Restarters.net is our international platform for repair volunteers and activists. We improved its design and have continued to develop features including recording data about non-electrical items brought to community repair events.

### Repair Businesses

We are continuing to build and strengthen our relationships with businesses in London, as they are an integral part of our community and a vital part of our vision for a future in which repair is thriving.



We have continued to work on our Repair Directory, a web-based app allowing members of the public to look up details of reliable repair businesses in their local area in London. We have developed an online form to allow people to submit a repair business in their local area. To further expand the coverage across London, we are developing partnerships with local authorities. At the end of 2020 over 150 repair businesses were

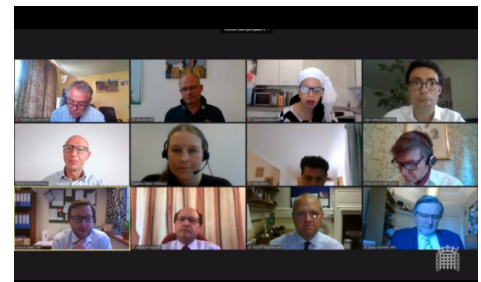
listed in the Directory.

### **Objective 3 - Sustainable devices and effective regulation**

Restart's work on influencing policy-makers at UK and EU level aims to raise the profile of issues around product lifetime and repairability. We use our work on repair data to provide evidence in support of our campaigning work.

#### UK Campaigning

Restart was asked to appear and give evidence as part of the UK Parliament's Environmental Audit Committee's inquiry on Electronic Waste and the Circular Economy. The resulting report was released in November and is strongly in favour of longer lasting products, asking the government to take urgent action. The EAC took many of our recommendations to implement legislation bringing the Right to repair to the UK, giving additional visibility to our positions.



In 2018, we co-drafted the Manchester Declaration calling on policymakers, product designers and manufacturers to make repair more accessible and affordable. This has gained traction and has now been endorsed by over 60 community repair groups and 20 ally groups. The network has also secured endorsement from nearly 20 political figures from all the main English political parties.



International Repair Day was on 17th October. This year, the theme was Repair is Essential and we produced a video talking to repairers, hosts and businesses on why repair is essential to



them. We also coordinated the production of resources in 9 languages that were used by groups on social media around the world

### EU Campaign

The Restart Project sits on the steering committee of this campaign whose goals are:

- i) products that are designed to be repairable,
- ii) everyone has access to spare parts and repair manuals, and
- iii) consumers are informed about product repairability.

Membership to the campaign is growing steadily, with 40 member organisations across 15 countries. Membership is open to groups and organisations across Europe and includes non-profit organisations, networks of community repairers, professional repairers and public institutions.



As part of the #LongLiveMyPhone campaign in February, we helped coordinate groups in Germany, Belgium and the UK with organised protests, creating a crime scene with a mobile phone as the victim to raise awareness of the fate of many smartphones in Europe that last on average 3 years. At the same time, the campaign launched its petition asking the European Union to give people the Right to Repair their smartphones by requiring manufacturers to design repairable devices and provide spare parts and repair information to all repairers and consumers. This has reached over 25,000 signatures. Alongside the petition to engage the public, the campaign also wrote a letter to the European Commission which was also signed by other organisations. The campaign contributed to the EU's decision to prioritise working on smartphones regulation as a pillar of its Circular Economy Action Plan



To coincide with International Repair Day in October, the campaign released a video entitled Repair Heroes which featured individuals, organisations, businesses nominated by members for their achievements in the repair sector, and the inspiration to provide to others.

In November, Right to Repair Europe successfully campaigned for the European Parliament to vote in favour of ambitious measures on mandatory reparability labelling and future legislation to prevent premature obsolescence of products. This means the European Commission has the support of the Parliament to move forward with laws to extend the lifetime of products and improve consumers' information on reparability when making a purchase.

### Data

We continue to collect data on barriers to repair with repair activists from around the world. We use this evidence to push for longer-lasting products and our Right to Repair in future policy. While Restart Parties came to a halt in 2020, we focused on collecting data from past events and analysing data already collected.

We have designed and hosted a number of online microvolunteering tasks over 2020. The idea of these tasks is to engage our volunteer community to help ensure the accuracy of the collected data, and to analyse it to provide insights we can then feed into policy discussions.



We have continued to work with members of the Open Repair Alliance who have shared their data on items repaired. The aggregated dataset of electrical and electronic repairs at community events is now around 42,000 items. In December we led on releasing an updated version of the Open Repair Data Standard, aimed at increasing the quality of the data collected by community repair initiatives.

## **Organisational structure and development (including fundraising)**

### **Organisational Structure**

Day to day management of the charity was overseen by the two co-founders, working full-time and leading a core staff team: Tech & Data lead, Online Community lead, Operations lead, London Network lead, Campaigner and Communications assistant. We also worked with a growing network of freelance consultants to deliver projects.

The Restart Project continued to be a member of the Small Charities Coalition, Good Electronics and European Environmental Bureau.

### **Risk Management**

The Trustees considered the major risks to the organisation in regular board meetings, in light of updates from the core staff team. The full risk register is considered every six months at trustee meetings to re-evaluate if the risks have increased or decreased. These included governance risks, financial risks, staffing risks, organisational risks and external risks.

All activities run by the Restart Project were covered by its public liability insurance. Staff team and experienced volunteers regularly reviewed and improved the safety guidelines and the model risk assessment for running events.

### **Funding**

We received the final installment of our grant from Nesta / DCMS towards our community development work. We received the next installment of our grant from KIC Raw Materials towards our educational work on critical raw materials and payment of the grant for our work with science museums across Europe on incorporating materials on the importance of repair into their programme of activities. At the end of the year we received the first payment of the Sharepair EU Interreg funding, for work carried out in the first half of 2020.

Unrestricted funds came from Esmée Fairbairn Foundation, including a Covid fast response grant, which significantly helped reduce financial uncertainty caused by the reduction in sponsorship and income from paid events, as well as the changing fundraising landscape due to the pandemic.

An additional source of unrestricted resources was the Shuttleworth Foundation, due to their last donation made in 2019, for use in 2020 and beyond.

Due to our involvement with a range of European-funded projects, we currently receive funding for these initiatives with a significant delay - in some cases, up to 9

months after spending. This was not a problem in 2020, thanks to our reserves, but will require careful management in the future

## **Plans for 2021**

We expect a busy 2021. While in-person community repair events are unlikely to resume at least until the summer, we will continue to support our community and move forward with other parts of our work. Among the projects we are working on are:

- In light of the new lockdown, promote all community reuse initiatives around the UK addressing digital exclusion for students and people in need.
- Launch a London-focused campaign promoting donations of underutilised computers and supporting with our network of volunteers local initiatives in need of help with repairs of donated equipment
- Expand our Repair Directory, signposting users to reliable repair businesses in more areas of London, and work with Welsh partners on building a local version of the Directory.
- Help facilitate the creation of a decentralised network of electrical repair groups in the UK, bringing together organisations and regional networks to expand our collective effectiveness and impact.
- Increase our focus on data analysis, working with existing volunteers and citizen scientists to create ongoing engagement exploring repair data to gain insights on barriers to repair to be used to shape future policies at UK and European level
- Work with volunteers on updating our reference data, based on product Life Cycle Assessment (LCA) data. This is the data we use to calculate the environmental impact of repairs at community repair events.
- Continue to campaign on Right to repair in the UK and to help steer the development of the European Right to repair campaign

## **Financial Review**

### **Reserves**

The intention of the reserve policy is to provide contingency for the following two “worst case scenarios” (which are not major concerns in the current circumstances):

- a) For whatever reason the organisation needs to wind up and we need to have enough unrestricted cash in order to honour commitments, particularly to staff and to other partners; and
- b) The organisation is continuing to function effectively and has a positive future but has to overcome a temporary gap in funding or deal with an unexpected major cost in order to safeguard its future.

In relation to cash flow we therefore need to keep sufficient cash available to pay bills and salaries in the event of late or non-payment of invoices.

### **Further financial review details**

In 2020, The Restart Project's income decreased slightly with a gross income of £488,752 (2019: £501,046).

The majority of this income came from Restricted Grants totalling £203,205 (2019: £359,125) including Nesta / DCMS towards community development, KIC Raw Materials towards educational work and Sharepair EU Interreg, and Unrestricted Grants of £247,161 (2019: £83,831) which included the remaining funds from Shuttleworth Foundation and grants from Esmee Fairbairn.

We also received contributions towards the EU Right to Repair campaign.

Our total expenditure was £389,767 (2019: £405,089) with salaries and staff costs the largest outgoing.

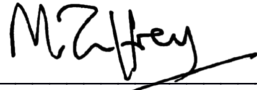
We ended 2020 with £212,416 cash reserves which are held in our savings account and our current bank account.

## **Declaration**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature



Name

Michael Tuffrey

Timothy Gonzaga

Position

Trustee

Trustee

Date

28.09.21

28.09.21

**Independent Examiner's report to the Trustees on the unaudited financial statements of The Restart Project.**

I report to the trustees on my examination of the financial statements of The Restart Project (the Trust) for the year ended 31 December 2020.

*Responsibilities and basis of report*

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

I report in respect of my examination of the Trust's financial statements 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*

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 the Trust as required by section 130 of the Act; or
- 2) the financial statements do not accord with those records. 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 financial statements to be reached.

Signed:

.....NSC Tait

Charles Tait (ACA)

Charles Tait Accounting Limited

Date: 5/10/2021



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

The Restart Project			Charity No	1151286	
Annual accounts for the period					
Period start date	1/1/2020	To	Period end	12/31/2020	

## Section A Statement of financial activities

Recommended categories by

	£	Unrestricted	Restricted	Endowments	Total	Prior year
	£	£	£	£	£	£
	F01	F02	F03	F04	F05	

### Incoming resources (Note 3)

#### Income and endowments from:

Donations and legacies	S01	24,463	1,332	-	25,795	21,769
Charitable activities	S02	247,161	213,397	-	460,558	447,900
Other trading activities	S03	1,452	-	-	1,452	31,377
Investments	S04	947	-	-	947	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	274,023	214,729	-	488,752	501,046

### Resources expended

#### Expenditure on:

Raising funds	S08	-	-	-	-	-
Charitable activities	S09	120,433	269,334	-	389,767	405,089
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	120,433	269,334	-	389,767	405,089

### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use

Other gains/(losses)

### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

### Total funds carried forward

	S13	153,590	( 54,605)	-	98,985	95,957
	S14	-	-	-	-	-
	S15	153,590	( 54,605)	-	98,985	95,957
	S16	-	-	-	-	-
	S17	( 788)	788	-	-	-
	S18	-	-	-	-	-
	S19	-	-	-	-	-
	S20	152,802	( 53,817)	-	98,985	95,957
	S21	127,188	123,152	-	250,340	154,383
	S22	279,990	69,335	-	349,325	250,340





## Section B

## Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	60,249	-	-	60,249	43,055
Tangible assets	(Note 14)	B02	3,044	-	-	3,044	2,400
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	63,293	-	-	63,293	45,455
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	14,339	71,395	-	85,734	27,095
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	212,416	-	-	212,416	379,017
<b>Total current assets</b>		B10	226,755	71,395	-	298,150	406,112
<b>Creditors: amounts falling due within one year</b>							
		B11	12,194	-	-	12,194	201,227
<b>Net current assets/(liabilities)</b>		B12	214,561	71,395	-	285,956	204,885
<b>Total assets less current liabilities</b>		B13	277,854	71,395	-	349,249	250,340
<b>Creditors: amounts falling due after more than one year</b>							
		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	277,854	71,395	-	349,249	250,340
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	69,335	-	69,335	123,152
Unrestricted funds		B19	279,990	-	-	279,990	127,188
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	279,990	69,335	-	349,325	250,340

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Michael Tuffrey	28/09/21
	Timothy Gonzaga	28/09/21



## Note 1 Basis of preparation

***This section should be completed by all charities.***

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

X
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 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\* 

X
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

X
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\* -Tick as appropriate

## 1.2 Going concern

***If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:***

An explanation as to those factors that support the conclusion that the charity is a going concern;

***Not applicable***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }

Yes\*

No\*

X
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\* -Tick as appropriate

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	
<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i></b>	

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*

X

\* -Tick as appropriate

No\*

***Please disclose:***

<b><i>(i) the nature of any changes;</i></b>	
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*

X

\* -Tick as appropriate

No\*

***Please disclose:***

<b><i>(i) the nature of the prior period error;</i></b>	
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<p><b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b></p>	
<p><b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b></p>	

## Note 2 Accounting policies

### 2.2 INCOME

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
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<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>						
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Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
<b>Government grants</b>	The charity has received government grants in the reporting period	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
Yes	No	N/a																		
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																		
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	<table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table> <table> <tr> <th>Yes</th><th>No</th><th>N/a</th></tr> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td></tr> </table>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	Yes	No	N/a	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		
Yes	No	N/a																		
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>																		

<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.
<b>Support costs</b>	The charity has incurred expenditure on support costs.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
		X

Yes	No	N/a
		X

Yes	No	N/a
		X

Yes	No	N/a
		X

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
X		

Yes	No	N/a
		X

Yes	No	N/a
		X

Yes	No	N/a
		X

Yes	No	N/a
X		

Yes	No	N/a
X		



**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Yes	No	N/a
		X

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Yes	No	N/a
X		

**2.4 ASSETS****Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least

Yes	No	N/a
X		

They are valued at cost.

Yes	No	N/a
X		

The depreciation rates and methods used are disclosed in note 9.2.

**Intangible fixed assets**

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

Yes	No	N/a
X		

They are valued at cost.

Yes	No	N/a
X		

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

Yes	No	N/a
		X

They are valued at cost.

Yes	No	N/a
		X

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments ;

Yes	No	N/a
		X

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes	No	N/a
		X

**Stocks and work in progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Yes	No	N/a
		X

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Yes	No	N/a
		X

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes	No	N/a
		X

**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Yes	No	N/a
X		

**Current asset investments**

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
		X

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
		X

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	2,492	1,332	-	3,824	1,454
	Gift Aid	31	-	-	31	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	2,500	-	-	2,500	-
	Membership subscriptions and	-	-	-	-	-
	Donated goods, facilities and services	19,440	-	-	19,440	14,400
	Other	-	-	-	-	-
<b>Total</b>		<b>24,463</b>	<b>1,332</b>	<b>-</b>	<b>25,795</b>	<b>15,854</b>
Charitable activities:	Grant income	247,161	203,205	-	450,366	355,027
	Sponsorship	-	10,192	-	10,192	5,000
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>247,161</b>	<b>213,397</b>	<b>-</b>	<b>460,558</b>	<b>360,027</b>
Other trading activities:	Pop-up Events	250	-	-	250	7,038
	Consultancy	269	-	-	269	-
	Other	533	-	-	533	920
	<b>Total</b>	<b>1,052</b>	<b>-</b>	<b>-</b>	<b>1,052</b>	<b>7,958</b>
Income from investments:	Interest income	947	-	-	947	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>		<b>947</b>	<b>-</b>	<b>-</b>	<b>947</b>	<b>-</b>
<b>TOTAL INCOME</b>		<b>273,623</b>	<b>214,729</b>	<b>-</b>	<b>488,352</b>	<b>383,839</b>

All income in the prior year was unrestricted except for:

£359,125 of restricted grant income.

Note 4	Analysis of receipts of government grants
--------	---

	Description	This year £
CJRS	Grant provided through the Coronavirus Job Retention Scheme	2,500
	Total	2,500

## Note 5 Donated goods, facilities and services

Seconded staff  
Use of property  
Other

This year £	Last year £
-	-
19,440	19,440
-	-
19,440	19,440

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

The charity uses an office space that is provided free of charge. It is estimated that a market rent for the same space would be £225 + VAT for each desk per month (£19,440 per annum)

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

N/a

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

Volunteers are vital to the Restart Project. Restart Parties would not be possible without volunteers who act as hosts and fixers, passing on their skills and knowledge to participants. Volunteers also coordinate skillshares, events to enable restarters to develop their skills. Restart Project volunteers also run Rosie the Restarter events aimed at encouraging women and non-binary people to increase their skills and confidence and address the gender imbalance in repair. Volunteers also work on microtasks looking at the data Restart has collected from community repair events.

Note 6 Analysis of expenditure

	Analysis	Unrestricted funds £	Restricted income funds £	Endowment funds	Total funds £	Prior year £
Expenditure on charitable activities	Educational projects	8,553	48,405	-	56,958	96,652
	Software development	0	87,639	-	87,639	45,617
	Community Development and Events	8,801	95,666	-	104,467	154,787
	Campaigning	18,013	25,707	-	43,719	0
	Fixfest					11,653
	Other expenditure	85,067	11,917	-	96,984	96,380
	Total expenditure on charitable activities	120,433	269,334	-	389,767	405,089
TOTAL EXPENDITURE		120,433	269,334	-	389,767	405,089

Note - the analysis in the current year has split out campaigning costs from other costs.

**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
440	420
0	0
0	0
0	0



## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	227,517	182,112
Social security costs	16,341	10,659
Pension costs (defined contribution scheme)	10,662	6,847
Other employee benefits	-	-
<b>Total staff costs</b>	<b>254,520</b>	<b>199,618</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

N/A

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

£87,806

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising		-
Charitable Activities	6.0	6.0
Governance	1.0	1.0
Other		-
<b>Total</b>	<b>7.0</b>	<b>7.0</b>

---

### 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

--

Please state the legal authority or reason for making the payment

--

Please state the amount of the payment (or value of any waiver of a right to an asset)

--

### 11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

£0
----

The nature of the payment (cash, asset etc.)

--

The extent of redundancy funding at the balance sheet date

--

Please state the accounting policy for any redundancy or termination payments

--

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

£10,662

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The National Employment Savings Trust (NEST) is a defined contribution workplace pension scheme. The Restart Project started paying into it in November 2017 as their employer responsibility for automatic enrolment as part of the government's workplace pension reforms under the Pensions Act 2008.

The funds paying the pension scheme contributions come from both Restricted and Unrestricted Funds depending on which staff member the contributions are for. Some staff member salaries, NIC and pension contributions come from specific restricted grants, all others come from unrestricted funds.

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	2,400	2,400
Additions	-	-	-	1,200	1,200
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	3,600	3,600

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL
<b>** Rate</b>				5 years	

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	556	556
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	556	556

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	2,400	2,400
Net book value at the end of the year	-	-	-	3,044	3,044

**Note 15 Intangible assets***Please complete this note if the charity has any intangible assets***15.1 Cost or valuation**

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	83,795	83,795
Additions	-	-	48,815	48,815
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	132,610	132,610

**15.2 Amortisation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>			3 years	3 years	

At beginning of the year	-	-	40,740	40,740
Disposals	-	-	-	-
Amortisation	-	-	31,621	31,621
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	72,361	72,361

**15.3 Net book value**

Net book value at the beginning of the year	-	-	43,055	43,055
Net book value at the end of the year	-	-	60,249	60,249

**15.4 Accounting policy***Please disclose the accounting policy for intangible fixed assets including:*

**Reasons for choosing  
amortisation rates**

**Website costs are amortised over three years as it is expected that the website will continue to be developed over the period.**

**Educational resources are amortised over three years as they will continue to be used and developed over this period.**

**Policies for the recognition of  
any capital development**

## **15.5 Impairment**

**Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

## **15.6 Revaluation**

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

**the carrying amount that would have been recognised had the assets been carried under the cost model.**

## **15.7 Other disclosures**

**(i) If your intangible asset was acquired by way of grant, provide value on initial recognition and carrying amount of the asset.**

**(ii) Details of the carrying amounts of any intangible assets to which the charity has restricted title or that are pledged as security for liabilities.**

**(iii) Please provide the amount of contractual commitments for the acquisition of intangible assets.**

**(iv) State the amount of research and development expenditure recognised as expenditure in the year.**

**(vi) Please detail the headings in the SOFA in which a charge for amortisation of intangible assets is included.**

**(vii) For any material intangible assets, please provide a description, its carrying amount and any remaining amortisation period.**

--

*\* The "transfers" row is for movements between fixed asset categories.*

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.*

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
2,135	2,496
83,599	24,529
85,734	27,025



**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,871	5,646	-	-
Payments received on account for contracts or performance-related grants		-	-	-
Accruals and deferred income	998	188,662	-	-
Taxation and social security	8,332	6,002	-	-
Other creditors	993	916	-	-
<b>Total</b>	<b>12,194</b>	<b>201,226</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is*

*Grant income that related to future periods have been deferred as the grant was intended to be used over a period of time in accordance with paragraph 5.22 of the SORP.*

***Movement in deferred income account***

	This year £	Last year £
Balance at the start of the reporting period	178,489	22,603
Amounts added in current period	-	178,489
Amounts released to income from previous periods	- 178,489	- 22,603
Balance at the end of the reporting period	-	178,489

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.**

N/a
-----

**22.2 If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conitions related to its pledge should be given here.**

N/a
-----

Note 24

Cash at bank and in

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
297,710	379,017
-	-
297,710	379,017

Section C	Notes to the accounts	(cont)
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**Note 27**                      **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

*Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.*

*\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Shuttleworth Foundation	R		62,370		( 50,977)	-	-	11,393
REFER	R		17,311	8,877	( 10,644)	-	-	15,544
NESTA	R		43,471	47,600	( 72,071)		-	19,000
RePlay	R			30,733	( 30,123)	-	-	610
ShaRepair	R			115,995	( 91,147)	-	-	24,848
EU Campaign	R		-	11,524	( 12,312)	788	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
<b>Total Funds</b>			123,152	214,729	- 267,274	788	-	71,395

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

**TRUE****28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

**TRUE****28.3 Transaction(s) with related parties**

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

There have been no related party transactions in the reporting period (True or False)

**TRUE**

**Section C****Notes to the accounts****(cont)****Note 29****Additional Disclosures**

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.

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