



The Restart Project

**TRUSTEES' ANNUAL REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Registered Charity Number: 1151286
therestartproject.org**

TRUSTEES’ ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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Structure, Governance & Management

The Board of Trustees presents its directors’ report and financial statements for the period 1 January 2024 - 31 December 2024.

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

Karien Bezuidenhout

Tara Carey

James Carrigan

Gemma Del Pozzo

Alexandra Deschamps-Sonsino

Gordon Fergus

Tim Gonzaga (Treasurer)

Karl Stefan Hall (*resigned on 11 October*)

Friederike Hanisch

Norah Lewis

Mike Tuffrey (Chair)

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.

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

Objectives and Achievements

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.

Activities

The Restart Project aims to put an end to the throwaway economy: making electronics work for people, for the planet, and for longer.

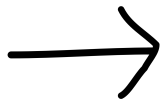
We do that by supporting and developing community repair initiatives such as repair cafes and Fixing Factories, and testing out innovative projects to make repair cheaper and available to everyone. But we can only do so much within a system that's broken.

So we campaign for change, harnessing our relationships across the repair and reuse sector, using the evidence we gather from our programmes and from our broad community to campaign for a world in which repair and reuse are the norm.

Highlights for 2024

1. **Global International Repair Day, on 19th October:** with over **2,000 events** in **40+ countries**, continuing with the "Repair for Everyone" theme
2. **Launched [The Rise of Community Repair](#) report**, driven by Open Repair Alliance data
3. **Published [Beyond Recycling of E-Waste](#) report**, documenting audit findings at UK recycling centres
4. **Hosted a Repair Café in Parliament**, engaging 30+ MPs with the UK Repair & Reuse Declaration
5. **Helped achieve the [Right to Repair Directive in the EU](#)**, working as part of Right to Repair Europe coalition we co-lead
6. **[Secured funding](#)** and began expanding the **Fixing Factories project**

Activities and achievements by strategic objective



Objective 1 - Inspire a culture change so people use stuff longer and appreciate it more

Goal: *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.*

International Repair Day 2024

Repair Day continues to grow and this year was no exception. From 15th birthday celebrations for Repair Café International in the Hague and an open air repair café in the Grand-Place in Brussels, to repair training courses for refugees in Uganda, and a talk by the Australian Repair Network in Brisbane. Repair truly was everywhere.

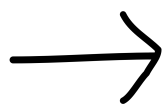
In all, over 2,000 events in more than 40 countries took place during the Repair Day period, far exceeding last year's record. International Repair Day will return on the 18th of October 2025.

Getting Repair in the News

In 2024, we secured media coverage over 50 times on TV, on radio and online. We worked with media outlets ranging from the BBC to The Guardian, Forbes, The Verge and The Telegraph as well as publications from Italy to India to talk about why repair matters, how people can get involved and why we need a universal Right to Repair enshrined in law.

Objective 1 impact (culture change): The ongoing growth of repair day and the impressive media coverage secured by this and other Restart Project activities is crucial for raising the profile of repair. As Helen Hayes MP said, *"repair is so obvious that it's often forgotten"*.

By reminding people about the joy, importance and availability of repair we are helping to make repair the first, not the last thought when something breaks.



Objective 2 - Everyone can participate in a local repair network that extends the lifetimes of products

Goal: *The Restart Project is growing repair networks in the UK and internationally, including community repair groups, small repair businesses and larger companies, to promote repair best practice and to forge links between them.*

Fixing Factory expansion

Fixing Factories are permanent spaces on our high streets, which allow people to bring in broken electronics and appliances to be fixed for free, while gaining the skills they need to make repairs themselves in the future.

We were delighted to secure funding along with our partner Possible, to bring Fixing Factories to three new high streets in London over the next three years.

The new sites will help more Londoners access dedicated repair spaces, learn repair skills and save money by keeping their existing things in use for longer, while also reducing waste and emissions.

Student Repair Revolution

We teamed up with our friends in the Community Repair Network to bring repair into universities across the UK. Together with staff and students at over a dozen universities, we worked to create more awareness about e-waste, and help young people get hands on with repair, often for the first time.

The resources we produced are now available for anyone who wants to bring repair to their own campus!

Supporting Repair Cafes

We continued to support the London community repair network to grow, working with councils to help groups to start up, and offer skillshares. In total we directly supported 33 repair events organised or supported by London councils and waste authorities. The total number of events held in London by the groups we actively support was 137. Our support is in the form of set-up advice, best practice and sometimes providing fixers.

Meanwhile we worked with the UK wide Community Repair Network to develop a strategy for a more formal UK repair and sharing network, including capacity to support repair cafes and tool libraries across England. We are working to secure funding for this initiative.

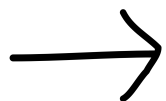
We continue to see an increase in community repair throughout the UK and internationally through the use of our platform for organisers and volunteers, **Restarters.net**. This year saw 163 repair groups sign up, with 63 of those in the UK.

Repair Voucher Scheme Pilot

In late 2024, in partnership with ReLondon, we secured funding from North London Waste Authority to pilot the UK's first repair voucher scheme. The launch will take place in 2025 in seven North London boroughs. The aim of the pilot is to test the impact of financial incentives in motivating Londoners to choose repair over disposal and replacement.

Objective 2 impact (local networks): By supporting the London repair cafe network to expand and thrive, and expanding high street repair through our Fixing Factories, we are making repair more available and visible to Londoners.

By working with the Community Repair Network to support repair cafes across the country and encourage students to develop repair programmes, we helped to bring repair to more people across the UK. And by providing a platform for community repair groups to promote their activities, coordinate with others in the community, and to track the impact of their activities, we are supporting repair groups across the world to bring repair to their communities.



Objective 3 - Sustainable devices and effective regulation

Goal: *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.*

Research and Reports

The **Rise of Community Repair report** told the story of community repair since 2009, when the first repair cafe took place in the Netherlands, showing a rise in demand for repair as well as the frustrating barriers that fixers face. The data showed the main barriers community fixers come up against when repairing products: spare parts not being available is the top barrier (25% of cases) followed by them being too expensive (18%), then not being designed for repair (16%). It also helped highlight the need for repairability criteria for a much wider range of consumer products, based on the type of products brought to community repair initiatives.

Our Beyond Recycling of E-waste study found that repair and reuse are incredibly popular among the general public. When asked what they thought should happen to electrical products in good condition that are brought to waste facilities, 85% of respondents to a YouGov survey conducted for this report thought they should be kept in use through being repaired/refurbished (38%), or donated/sold (47%). Only 6% of respondents thought these products should be recycled.

But despite public expectations, we found that only around half of UK waste facilities (51%) offer any kind of reuse stream for unwanted products. Even where such provision exists, the types of products accepted tend to be limited: less than a fifth (18%) offer a reuse stream for small electronic and electrical equipment.

Policy & Campaigning

Repair and Reuse Declaration: One in twenty MPs had signed our Repair & Reuse Declaration by the end of 2024. In 2023 we launched the UK Repair and Reuse Declaration to resounding support from our UK repair network. In 2024 we wanted to secure political support. The declaration had 46 political endorsements by the end of 2024, that included 33 sitting MPs, two councils and two Baronesses.

Parliamentary Repair Cafe: On 24th May 2024 the Restart Project partnered with Back Market to host a repair cafe in Parliament. More than 30 MPs attended to meet repair cafe representatives from across the UK, find out more about the repair policies in the Repair and Reuse Declaration and some brought items to be fixed. Eleven MPs signed up to the Declaration at the event.

Engaging EU politicians: Right to Repair Europe, the campaigning coalition which we co-founded, continues to push the EU to introduce and strengthen pro-repair policies. For Repair Day, [we organised a webinar](#) introduced by one of the most senior figures in the EU at the time, Didier Reynders, European Commissioner for Justice.

We shared our data and policy recommendations, highlighting that for the vast majority of products taken to community repair events, there's no right to repair in sight.

Making our case directly to EU officials represents a step change in the influence of our campaign and we're excited to build on this momentum going into 2025.

Making products easier to repair

After years of hard work, our European Right to Repair Campaign helped secure important new EU repair rules.

The result is that from mid-2026, manufacturers will have to provide repair services beyond the warranty period, spare parts should be cheaper and manufacturers will be banned from using software to prevent independent repair across the whole EU.

Member states are also invited to introduce financial incentives to make repair more accessible and affordable.

While this new Right to Repair Directive will initially only apply to a limited range of products (such as phones and tablets, washing machines, TVs and fridges), it joins other upcoming EU measures and represents a significant step forward in our ongoing campaign for a universal Right to Repair.

Thanks to new rules we pushed for, smartphones, laptops and many other consumer electronics sold in the EU will need to have user-replaceable batteries from February 2027

Objective 3 impact: We can only truly address the impact of our throwaway economy if, in addition to making repair easier and more visible, we also ensure that products are more repairable. This work takes years, but we have already started to see its impact. In the EU, relentless campaigning has resulted in more repairable products.

In the UK we are building a group of allies within and outside parliament to show that repair and reuse are valued, and that there is appetite for a change in our waste system.

With the introduction of a UK Government-led Circular Economy Taskforce at the end of 2024, this change may be on the horizon, and we are ready to work with the growing group of allies that we have built to ensure it truly helps to promote repair and reuse, and keep our belongings in use for longer.

Plans for 2025

- **Scale Fixing Factories** into sustainable, high-street models.
- Pilot the **UK's first repair voucher scheme**
- Increase support to our **London community repair network**, including engaging new and broader audiences.
- **Enhance our community repair platform, Restarters.net**, improving data-sharing and network integration
- **Build UK Declaration momentum**, drive more MPs and businesses to sign
- **Influence EU policies** through the Ecodesign Forum, push for repairability mandates
- Launch and start implementing our **new strategy for 2025-2030**



*Our mission is to connect the fixing community for
a future in which electronics don't cost the earth.*



Closing thoughts

2024 was a breakthrough year: **stronger campaigns, hard-hitting data, political traction**, and a **foot in the door of EU regulation**. Repair is no longer niche, it's part of mainstream policy and public practice.

With a clear strategy for the next five years, we will build on this in 2025, working towards our goal to make repair a normal, everyday choice.



Organisational structure and development

Organisational Structure

Day to day management of the charity was overseen by two Co-Directors, one focused on UK Strategy & Operations and one focused on International Strategy. They led a core team of Tech Lead, Online Community Lead, Operations Lead, London Network Coordinator, Campaigner, Communications Producer, Fixing Factory Lead and Student Engagement Coordinator. We also worked with freelance consultants to deliver projects.

The Restart Project continued to be a member of Good Electronics, the European Environmental Bureau and the Right to Repair Europe Coalition.

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. The staff team and experienced volunteers regularly review and improve the safety guidelines and the model risk assessment for running events.

Funding

Funding received from The National Lottery in 2024 supported the start of the second phase of Fixing Factory roll out with the aim of opening two more high street repair locations.

Joseph Rowntree Charitable Trust funded our work to campaign for Right to Repair policy in the UK.

Funding received from Hubbub covered two projects, one relating to the Student Repair Revolution and the other to deliver repair training to young adults.

We secured funding from North London Waste Authority in late 2024 to support the launch of the repair voucher scheme in 2025.

Restart took part in The Big Give's Green Match fund and the Aviva Community Match Fund to secure matched public crowd funding.

Unrestricted income was made up of individual donations and an unrestricted grant of EUR 30,000 from the Candriam Institute via Ashoka Foundation in support of our work on International Repair Day

Additional unrestricted funds came from our trading activities including consultancy work and delivering events and talks, as well as from donations from the general public.

Financial Review

Reserves

The intention of the reserve policy is to provide contingency for the following two worst-case scenarios:

- a) The charity has become financially unsustainable and needs to wind up; therefore having the right levels of unrestricted cash in order to honour commitments not covered by restricted funding, particularly to staff, partners and beneficiaries
- b) The organisation is continuing to function effectively and has a positive future but has to overcome a temporary gap in funding, deal with an unexpected cost or to bridge a short term cash flow deficit due to late payment of grants or invoices

We aim to maintain unrestricted reserves within a range of 1-2 months of unrestricted expenditure. The amount held in reserves was monitored during the course of the year as part of our budgetary process, financial monitoring and risk management.

When determining our reserves policy, we have taken into consideration the nature of our restricted income and the impact this has on setting our reserves policy.

Cash flow

In relation to cash flow, our policy sets out that we should have cash available to pay bills and salaries in the event of late or non-payment of invoices.

The aim of the policy is to keep a minimum level of cash (restricted or unrestricted) in the charity's accounts sufficient to pay 3 months of fixed costs.

Further financial review details

In 2024, The Restart Project’s gross income was £490,084 (2023: £536,651).

The majority of this income came from Restricted Grants totalling £321,202 (2023: £385,873) including Joseph Rowntree Charitable Trust, The National Lottery Community Fund, Nominet, Dixon Foundation, Impetus, North London Waste Authority and Hubbub.

We also received contributions towards the EU Right to Repair campaign which are restricted for its use.

We received £46,358 (2023: £39,879) of unrestricted income from other trading activities which are made up of events and consultancy work.

Our total expenditure decreased to £527,383 (2023: £597,696).

We ended 2024 with £85,461 in unrestricted cash reserves.

Declaration

The Trustees declare that they have approved the trustees’ report above.
Signed on behalf of the charity’s trustees

Signature	<div>Signed by: <i>Gemma Del Pozzo</i> 7CBA70A4B17D4E3...</div>	<div>Signed by: <i>Gordon Fergus</i> B508F4A976274DE...</div>
Name	Gemma Del Pozzo	Gordon Fergus
Position	Chair of Trustees	Trustee
Date	23-Oct-2025	23-Oct-2025

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 2024.

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:



.....
Charles Tait (ACA)
Charles Tait Accounting Limited

14 October 2025
Date:



CHARITY COMMISSION
FOR ENGLAND AND WALES

The Restart Project

Charity No

1151286

Annual accounts for the period

Period start date

1/1/2024

To

Period end

31/12/2024

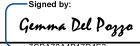
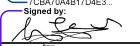
Section A Statement of financial activities

Recommended categories by		£	Unrestricted	Restricted	Endowment	Total funds	Prior year
		£	£	£	£	£	£
		F01	F02	F03	F04	F05	
Incoming resources (Note 3)							
Income and endowments from:							
Donations and legacies	S01	67,547	5,146	-	72,693	62,092	
Charitable activities	S02	25,468	344,436	-	369,904	434,390	
Other trading activities	S03	46,358	-	-	46,358	39,879	
Investments	S04	1,129	-	-	1,129	290	
Separate material item of income	S05	-	-	-	-	-	
Other	S06	-	-	-	-	-	
Total	S07	140,502	349,582	-	490,084	536,651	
Resources expended							
Expenditure on:							
Raising funds	S08	-	-	-	-	-	
Charitable activities	S09	221,209	306,174	-	527,383	597,696	
Separate material item of expense	S10	-	-	-	-	-	
Other	S11	-	-	-	-	-	
Total	S12	221,209	306,174	-	527,383	597,696	
Net income/(expenditure) before investment gains/(losses)							
	S13	(80,707)	43,408	-	(37,299)	(61,045)	
Net gains/(losses) on investments	S14	-	-	-	-	-	
Net income/(expenditure)	S15	(80,707)	43,408	-	(37,299)	(61,045)	
Extraordinary items	S16	-	-	-	-	-	
Transfers between funds	S17	-	0	-	-	-	
Other recognised gains/(losses):							
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-	
Other gains/(losses)	S19	-	-	-	-	-	
Net movement in funds	S20	(80,707)	43,408	-	(37,299)	(61,045)	
Reconciliation of funds:							
Total funds brought forward	S21	166,168	50,854	-	217,022	278,067	
Total funds carried forward	S22	85,461	94,262	-	179,723	217,022	

Section B Balance sheet

		Guidance Notes	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	19,506	-	-	19,506	36,987
Tangible assets	(Note 14)	B02	164	-	-	164	884
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	19,670	-	-	19,670	37,871
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	25,551	-	-	25,551	45,017
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	122,178	94,262	-	216,440	159,751
Total current assets		B10	147,729	94,262	-	241,991	204,768
Creditors: amounts falling due within one year		B11	81,938	-	-	81,938	25,617
Net current assets/(liabilities)		B12	65,791	94,262	-	160,053	179,151
Total assets less current liabilities		B13	85,461	94,262	-	179,723	217,022
Creditors: amounts falling due after one year		B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	85,461	94,262	-	179,723	217,022
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	94,262	-	94,262	50,854
Unrestricted funds		B19	85,461	-	-	85,461	166,168
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	85,461	94,262	-	179,723	217,022

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

Signature	Print Name	Date of approval dd/mm/yyyy
	Gemma Del Pozzo	23-Oct-2025
	Gordon Fergus	23-Oct-2025

Section C**Notes to the accounts****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

 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

 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

* -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

* -Tick as appropriate

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

<p><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></p>	
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1.4 Changes to accounting estimates

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

Yes*

No*

X

* -Tick as appropriate

Please disclose:

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

1.5 Material prior year errors

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

Yes*

No*

X

* -Tick as appropriate

Please disclose:

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

Section C**Notes to the accounts****(cont)****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.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Offsetting	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><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Grants and donations	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><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Legacies	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). 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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table> <table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a	X			Yes	No	N/a			X
Yes	No	N/a												
X														
Yes	No	N/a												
		X												
Government grants	The charity has received government grants in the reporting period	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Tax reclaims on donations and gifts	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><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Contractual income and performance related grants	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><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a			X						
Yes	No	N/a												
		X												
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a			X						
Yes	No	N/a												
		X												
	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'.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a			X						
Yes	No	N/a												
		X												
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a			X						
Yes	No	N/a												
		X												
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td>X</td></tr> </table>	Yes	No	N/a			X						
Yes	No	N/a												
		X												
Donated services and facilities	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
	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.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Support costs	The charity has incurred expenditure on support costs.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>X</td><td></td><td></td></tr> </table>	Yes	No	N/a	X								
Yes	No	N/a												
X														
Income from membership	Membership subscriptions received in the nature of a gift are recognised in Donations and	<table> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td></td><td></td><td></td></tr> </table>	Yes	No	N/a									
Yes	No	N/a												

income from membership subscriptions 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.

Settlement of insurance claims

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.

Investment gains and losses

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

Liability recognition

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.

Governance and support costs

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.

Grants with performance conditions

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.

Grants payable without performance conditions

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.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

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

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.

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

They are valued at cost.

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

They are valued at cost.

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.

They are valued at cost.

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued

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

		X
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Yes No N/a

		X
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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
--	--	---

Yes No N/a

		X
--	--	---

Yes No N/a

		X
--	--	---

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
Debtors				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
Current asset investments	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		
	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

Section C	Notes to the accounts	(cont)
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Note 3 Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
	Analysis					
Donations and legacies:	Donations and gifts	45,532	5,146	-	50,678	40,513
	Gift Aid	2,575	-	-	2,575	2,139
	Legacies	-	-	-	-	-
	General grants provided by government/other charities			-	-	-
	Membership subscriptions and sponsorships	-	-	-	-	-
	Donated goods, facilities and services	19,440	-	-	19,440	19,440
	Other	-	-	-	-	-
	Total	67,547	5,146	-	72,693	62,092
Charitable activities:	Grant income	25,468	321,202	-	346,670	412,704
	Sponsorship	-	-	-	-	20,000
		-	-	-	-	-
	Other	-	23,234	-	23,234	1,686
	Total	25,468	344,436	-	369,904	434,390
Other trading activities:	Pop-up Events	34,400	-	-	34,400	28,075
	Consultancy	8,595	-	-	8,595	11,371
	Other	3,363	-	-	3,363	433
	Total	46,358	-	-	46,358	39,879
Income from investments:	Interest income	1,129	-	-	1,129	290
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,129	-	-	1,129	290
TOTAL INCOME		140,502	349,582	-	490,084	536,651

All income in the prior year was unrestricted except for: (please £385,876 of restricted grant income and £3,434 of donations

Section C

Notes to the accounts

(cont)

Note 5

Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	19,440	19,440
Other	-	-
	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.

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

This year £	Last year £
520	489
0	0
0	0
0	0

Section C**Notes to the accounts****(cont)****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	298,089	313,858
Social security costs	35,267	35,332
Pension costs (defined contribution scheme)	17,246	20,307
Other employee benefits	-	-
Total staff costs	350,602	369,497

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

£96,107

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	6.7	6.9
Governance	1.0	1.0
Other		-
Total	7.7	7.9

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

Section C

Notes to the accounts

(cont)

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	£17,246
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	<p>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.</p> <p>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.</p>

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	

Section C**Notes to the accounts****(cont)****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	-	-	-	3,600	3,600
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	3,600	3,600

14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL	SL
** Rate				5 years	

At beginning of the year	-	-	-	2,716	2,716
Disposals	-	-	-	-	-
Depreciation	-	-	-	720	720
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	3,436	3,436

14.3 Net book value

Net book value at the beginning of the year	-	-	-	884	884
Net book value at the end of the year	-	-	-	164	164

Section C**Notes to the accounts****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	-	-	213,712	213,712
Additions	-	-	11,501	11,501
Disposals	-	-	- 132,610	- 132,610
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	92,603	92,603

15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
** Rate			3 years	3 years	
At beginning of the year	-	-	176,725	176,725	
Disposals	-	-	- 132,604	- 132,604	
Amortisation	-	-	28,976	28,976	
Impairment	-	-	-	-	
Transfers*	-	-	-	-	
At end of year	-	-	73,097	73,097	

15.3 Net book value

Net book value at the beginning of the year	-	-	36,987	36,987
Net book value at the end of the year	-	-	19,506	19,506

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*

Section C

Notes to the accounts

(cont)

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

Total

This year	Last year
£	£
-	-
1,948	32,266
23,603	12,751
25,551	45,017

Section C	Notes to the accounts	(cont)
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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	3,999	6,968	-	-
Payments received on account for contracts or performance-related grants			-	-
Accruals and deferred income	67,207	6,246	-	-
Taxation and social security	8,632	8,941	-	-
Other creditors	2,100	3,462	-	-
Total	81,938	25,617	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

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

Balance at the start of the reporting period

Amounts added in current period

Amounts released to income from previous periods

Balance at the end of the reporting period

This year £	Last year £
-	30,148
58,138	- 30,148
-	-
58,138	-

Section C

Notes to the accounts

(cont)

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

Section C

Notes to the accounts

(cont)

Note 24

Cash at bank and in hand

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 £
-	-
-	-
216,440	159,751
-	-
216,440	159,751

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 - expendible 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 £
EU Campaign	R		19,457	82,327	- 68,630		-	33,154
Nominet	R		10,989	10,000	- 20,989		-	-
Joseph Rowntree	R		2,524	60,931	- 63,455		-	-
National Lottery	R			140,678	- 92,000		-	48,678
Hubbub	R		17,884	29,099	- 42,736			4,247
Dixon Foundation	R			10,000	- 1,817			8,183
Impetus	R			8,366	- 8,366			-
NLWA	R			2,056	- 2,056			-
Haringey Council	R			6,125	- 6,125			-
								-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			50,854	349,582	(306,174)	-	-	94,262

Section C	Notes to the accounts	(cont)
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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)
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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.	