

RESTORED LIVES

England & Wales · Charity number 1152381

Details

Status Registered

Legal form CIO

Registered 2013-06-11

Register [View on the Charity Commission register](#)

Contact

Address Postern Park
Postern Lane
Tonbridge
TN11 0QR

Phone 01732359259

Email info@restoredlives.org

Website www.restoredlives.org

Activities

Objects: THE CHARITY'S OBJECTS (OBJECTS) ARE THE RELIEF OF SUFFERING OF PERSONS IN NEED BY REASON OF DIVORCE, SEPARATION OR RELATIONSHIP BREAKDOWN IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL OTHER SUCH PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: The charity develops and publishes course materials for the Restored Lives course, which is aims to provide those suffering the pain of divorce or separation with practical tools for for moving on with their lives in a positive way. The charity also runs training events for those churches and other organisations who are interested in running the course.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Germany
- Hong Kong
- Japan
- New Zealand
- South Africa
- Switzerland
- Tajikistan

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£43,231	£48,714	-	-
2023-12-31	£31,399	£37,291	-	-
2022-12-31	£34,364	£33,752	-	-
2021-12-31	£27,761	£36,860	-	-
2020-12-31	£41,962	£14,302	-	-

Trustees

Name	Role	Appointed
Helen Adam	Chair	2013-04-11
Catherine Wallace Butcher		2013-04-11
ERIK HOLTEN CASTENSKIOLD		2013-04-11
Robert Hornby		2025-01-31

RESTORED LIVES

England & Wales - Charity number 1152381

Accounts

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2024

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Restored Lives

Trustees' Report

For the year ended 31 December 2024

The trustees present their report together with the financial statements for the year ended 31 December 2024 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to provide those suffering the pain of divorce or separation with practical tools for moving on with their lives in a positive way. We do this by developing and publishing materials for the Restored Lives adults' course and the Your Direction workshop for children of separated parents and by promoting the running of these resources across a variety of different organisations across the world.

Review of 2024 Activities

The 2024 year was spent consolidating the Restored Lives adults' course operating in an online environment and by supporting a number of face to face courses that began starting again after the Covid impact. In addition to the UK courses, we have been delighted with the continued progress of courses abroad, such as in France, Germany, Switzerland and Malaysia. The European countries are moving forward with an update to their courses and video content in 2025 and 2026.

The trials of our Your Direction workshop for children of separated parents have been very successful. Wellbeing scores have increased substantially post workshop and 9 out of 10 children said that the workshop helped them communicate with their parents in a much more constructive way. With one in two children in the UK seeing their parents' separate before the age of 15, this is a very large issue causing multiple poor outcomes for children including poor attendance at school, worse academic results as well as a continuing cycle of relationship breakdown.

Looking Ahead to 2025

In the UK, there is currently very little support available for children of separated parents. For this reason, we will continue to expand both our resources and the reach of our workshops. Our main focus will be on developing website materials in a format that is accessible to all, while also building partnerships with other organisations working in this field.

Children are the innocent victims when parents separate, yet their voices are rarely heard in these situations. We are determined to change this. The passionate response we have received from young adults who care deeply about this issue has been both inspiring and encouraging, and it strengthens our resolve to make a real difference for children.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

**Restored Lives
Trustees' Report
For the year ended 31 December 2024**

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2024 were £18,294.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 15 October 2025 and signed on its behalf by:



Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		5,000	-	5,000	150
Donations and Grants		31,811	-	31,811	25,975
Donations and legacies Total		36,811	-	36,811	26,125
Other income		6,188	-	6,188	5,274
Interest		232	-	232	-
Total income		43,231	-	43,231	31,399
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	48,714	-	48,714	37,291
Total expenditure		48,714	-	48,714	37,291
Net income/(expenditure)before fund transfer		(5,483)	-	(5,483)	(5,892)
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		(5,483)	-	(5,483)	(5,892)
Fund balances at 1 January		23,777	-	23,777	29,669
Fund balances at 31 December		18,294	-	18,294	23,777

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	5,000	4,445
Cash at bank and in hand	10	<u>17,215</u>	<u>20,166</u>
Total Assets		22,215	24,611
Liabilities: amounts falling due within one year	11	<u>(3,921)</u>	<u>(834)</u>
Net current assets		<u>18,294</u>	<u>23,777</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>18,294</u>	<u>23,777</u>
Fund balances			
Unrestricted funds	8	18,294	23,777
Restricted funds	8, 12	-	-
Total funds		<u>18,294</u>	<u>23,777</u>

Approved by the Board on 15 October 2025 and signed on its behalf by



Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	£
Cash generated from Operations (see note below)	(2,950)	(6,324)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>(2,950)</u>	<u>(6,324)</u>
Increase/ (decrease) in cash and cash equivalents	<u>(2,951)</u>	<u>(6,324)</u>
Note to cash flow statement		
Cash flow from Operating activities	2023	2023
	£	£
Net operating (deficit) (per Statement of Financial Activities)	(5,483)	(5,892)
Depreciation and amortisation charges	-	-
(Increase) in debtors	(555)	(516)
Increase in creditors due within one year	3,088	84
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>(2,950)</u>	<u>(6,324)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**2. Incoming resources**

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
	£	£	£	£
Gift aid	5,000	-	5,000	150
Donations and grants				
Donations	31,810	-	31,810	25,975
Grants	-	-	-	-
	31,810	-	31,810	25,975
	36,810	-	36,810	26,125
Incoming resources from charitable activities	6,188	-	6,188	5,274
Other incoming resources				
Bank interest	232	-	232	-
Total incoming resources	43,230	-	43,230	31,399

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	47,521	-	-	47,521
Governance	-	1,193	-	1,193
Fundraising	-	-	-	-
Total 2023	47,521	1,193	-	48,714
Total 2022	32,745	1,007	-	33,752

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**4. Accounting costs and depreciation****2024****2023****£****£**

Net outgoing resources are stated after charging

Audit & Accountancy fees

1,193

1,160

- prior year over/under-accrual

-

-

1,193**1,160****5. Staff costs****2024****2023****£****£**

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund**2024****2023****Restricted****Unrestricted****Total****Total****£****£****£****£**

Fixed assets

-

-

-

-

Current assets

-

22,215

22,215

24,611

Current liabilities

-

(3,921)

(3,921)

(834)

Long Term liabilities

-

-

-

-

Fund balance

-

18,294**18,294****23,777****9. Debtors****2024****2023****£****£**

Sundry debtors

5,000

4,445

5,000**4,445****10. Cash at bank and in hand****2024****2023****£****£**

Bank balances

17,215

20,166

Cash balance

-

-

17,215**20,166****11. Liabilities****2024****2023****£****£**

Current liabilities

3,171

-

Accruals

750

834

3,921**834****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.

RESTORED LIVES

England & Wales - Charity number 1152381

Accounts

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Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2023

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Trust Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Restored Lives

Trustees' Report

For the year ended 31 December 2023

The trustees present their report together with the financial statements for the year ended 31 December 2023 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

The aim of Restored Lives is to help people successfully recover from relationship breakdown by providing easily accessible and cost effective resources primarily through facilitated group programmes. These resources include the eight-session Restored Lives course for adults; Your Direction, a five-session workshop for teenagers and young adults whose parents have separated; online workshops and other specific resources such as support for people separating from abusive partners. We also offer associated material in the form of the Restored Lives book, workbooks and free downloadable how-to guides. We promote and support the delivery of the course and workshop across the world to reach as many people as possible.

Review of 2023 Activities

The online version of both courses continue to work well. Attendance at the Restored Lives adults central online course is encouraging with around 170 people joining, often from countries outside the UK. The face to face courses were closed down by Covid and we are now seeing people re-starting these local courses, although this has been a slow process as people regain confidence for in person courses.

The biggest activity in 2023 was the start of rolling out the Your Direction workshop for children of separated parents. The need is very significant as family breakdown is the single biggest factor affecting teenage mental health with 1.4m children impacted in the UK by this over the last 5 years. Sadly there is currently no specific support, other than general counselling, which is not accessible for many people, and so our resources are greatly needed.

We created a Theory of Change paper which highlighted that with additional resources we could directly impact the lives of 1,000 children as well as release online and social media resources to support over 20,000 children. We have been hugely encouraged by the response to this paper and new funding has enabled us to employ two new roles enhancing our website and social media platform and a partnerships executive to build and develop partners to run the workshop and linking people to the online workshop.

Feedback from guests continues to be hugely encouraging with well being scores increasing significantly and qualitative responses showing remarkable changes and improvements in participants lives.

Brand awareness is growing as a result of our marketing efforts with circa 300% increase in website traffic. We have grown a combined Instagram audience of 947 followers. We are now increasing activity on LinkedIn targeting potential partners in education, the legal and charitable sectors.

Looking ahead to 2024

In 2024 we are focused on expanding the number of people attending our courses and the impact of our resources on people's lives. We are particularly concentrating on increasing the number of people on the central online Your Direction workshop and building partners to run the Your Direction workshop in their local communities.

As we talk to interested parties it is becoming very apparent that there is very little information, understanding or discussion in the UK of the impact on children of their parents' separation. Although the research is clear and the change immense, few people understand the child's perspective nor the issues arising for them such as stress, anxiety, feelings of abandonment, increased responsibilities, shame and new relationships with step parents & children which deeply affect a child's wellbeing. These issues change the foundation of a child's life and affect their future relationships which is why we are so excited by the impact of the workshop of enabling participants to navigate their life changes as well as empowering them with good relationship skills to enhance their future relationships.

**Restored Lives
Trustees' Report
For the year ended 31 December 2023**

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2023 were £23,777.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 10 June 2024

and signed on its behalf by:



Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		150	-	150	4,063
Donations and Grants		25,975	-	25,975	23,383
Donations and legacies Total		26,125	-	26,125	27,446
Other income		5,274	-	5,274	6,917
Interest		-	-	-	1
Total income		31,399	-	31,399	34,364
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	37,291	-	37,291	33,752
Total expenditure		37,291	-	37,291	33,752
Net income/(expenditure)before fund transfer		(5,892)	-	(5,892)	612
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		(5,892)	-	(5,892)	612
Fund balances at 1 January		29,669	-	29,669	29,058
Fund balances at 31 December		23,777	-	23,777	29,669

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	4,445	3,929
Cash at bank and in hand	10	<u>20,166</u>	<u>26,490</u>
Total Assets		24,611	30,419
Liabilities: amounts falling due within one year	11	<u>(834)</u>	<u>(750)</u>
Net current assets		<u>23,777</u>	<u>29,669</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>23,777</u>	<u>29,669</u>
Fund balances			
Unrestricted funds	8	23,777	29,669
Restricted funds	8, 12	-	-
Total funds		<u>23,777</u>	<u>29,669</u>

Approved by the Board on 10 June 2024 and signed on its behalf by



Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Cash generated from Operations (see note below)	(6,324)	(3,465)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>(6,324)</u>	<u>(3,465)</u>
Increase/ (decrease) in cash and cash equivalents	<u>(6,324)</u>	<u>(3,465)</u>
 Note to cash flow statement		
	2023	2022
Cash flow from Operating activities	£	£
Net operating surplus/ (deficit) (per Statement of Financial Activities)	(5,892)	612
Depreciation and amortisation charges	-	-
(Increase) in debtors	(516)	(3,126)
(Decrease)/Increase in creditors due within one year	84	(950)
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>(6,324)</u>	<u>(3,465)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**2. Incoming resources**

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
	£	£	£	£
Gift aid	150	-	150	4,063
Donations and grants				
Donations	25,975	-	25,975	23,383
Grants	-	-	-	-
	25,975	-	25,975	23,383
	26,125	-	26,125	27,446
Incoming resources from charitable activities	5,274	-	5,274	6,917
Other incoming resources				
Bank interest	-	-	-	1
Total incoming resources	31,399	-	31,399	34,364

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	36,131	-	-	36,131
Governance	-	1,160	-	1,160
Fundraising	-	-	-	-
Total 2023	36,131	1,160	-	37,291
Total 2022	32,745	1,007	-	33,752

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**4. Accounting costs and depreciation****2023**
£**2022**
£

Net outgoing resources are stated after charging

Audit & Accountancy fees

1,160

1,007

- prior year over/under-accrual

-

-

1,160**1,007****5. Staff costs****2022**
£**2022**
£

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2023	2022
	Total	Total
	£	£

Fixed assets

-

-

-

-

Current assets

-

24,611

24,611

30,419

Current liabilities

-

(834)

(834)

(750)

Long Term liabilities

-

-

-

-

Fund balance

-

23,777**23,777****29,669****9. Debtors****2023**
£**2022**
£

Sundry debtors

4,445

3,929

4,445**3,929****10. Cash at bank and in hand****2023**
£**2022**
£

Bank balances

20,166

26,490

Cash balance

-

-

20,166**26,490****11. Liabilities****2023**
£**2022**
£

Accruals

834

750

834**750****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2023

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Trust Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
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Restored Lives

Trustees' Report

For the year ended 31 December 2023

The trustees present their report together with the financial statements for the year ended 31 December 2023 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

The aim of Restored Lives is to help people successfully recover from relationship breakdown by providing easily accessible and cost effective resources primarily through facilitated group programmes. These resources include the eight-session Restored Lives course for adults; Your Direction, a five-session workshop for teenagers and young adults whose parents have separated; online workshops and other specific resources such as support for people separating from abusive partners. We also offer associated material in the form of the Restored Lives book, workbooks and free downloadable how-to guides. We promote and support the delivery of the course and workshop across the world to reach as many people as possible.

Review of 2023 Activities

The online version of both courses continue to work well. Attendance at the Restored Lives adults central online course is encouraging with around 170 people joining, often from countries outside the UK. The face to face courses were closed down by Covid and we are now seeing people re-starting these local courses, although this has been a slow process as people regain confidence for in person courses.

The biggest activity in 2023 was the start of rolling out the Your Direction workshop for children of separated parents. The need is very significant as family breakdown is the single biggest factor affecting teenage mental health with 1.4m children impacted in the UK by this over the last 5 years. Sadly there is currently no specific support, other than general counselling, which is not accessible for many people, and so our resources are greatly needed.

We created a Theory of Change paper which highlighted that with additional resources we could directly impact the lives of 1,000 children as well as release online and social media resources to support over 20,000 children. We have been hugely encouraged by the response to this paper and new funding has enabled us to employ two new roles enhancing our website and social media platform and a partnerships executive to build and develop partners to run the workshop and linking people to the online workshop.

Feedback from guests continues to be hugely encouraging with well being scores increasing significantly and qualitative responses showing remarkable changes and improvements in participants lives.

Brand awareness is growing as a result of our marketing efforts with circa 300% increase in website traffic. We have grown a combined Instagram audience of 947 followers. We are now increasing activity on LinkedIn targeting potential partners in education, the legal and charitable sectors.

Looking ahead to 2024

In 2024 we are focused on expanding the number of people attending our courses and the impact of our resources on people's lives. We are particularly concentrating on increasing the number of people on the central online Your Direction workshop and building partners to run the Your Direction workshop in their local communities.

As we talk to interested parties it is becoming very apparent that there is very little information, understanding or discussion in the UK of the impact on children of their parents' separation. Although the research is clear and the change immense, few people understand the child's perspective nor the issues arising for them such as stress, anxiety, feelings of abandonment, increased responsibilities, shame and new relationships with step parents & children which deeply affect a child's wellbeing. These issues change the foundation of a child's life and affect their future relationships which is why we are so excited by the impact of the workshop of enabling participants to navigate their life changes as well as empowering them with good relationship skills to enhance their future relationships.

**Restored Lives
Trustees' Report
For the year ended 31 December 2023**

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2023 were £23,777.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 10 June 2024

and signed on its behalf by:



Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		150	-	150	4,063
Donations and Grants		25,975	-	25,975	23,383
Donations and legacies Total		26,125	-	26,125	27,446
Other income		5,274	-	5,274	6,917
Interest		-	-	-	1
Total income		31,399	-	31,399	34,364
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	37,291	-	37,291	33,752
Total expenditure		37,291	-	37,291	33,752
Net income/(expenditure)before fund transfer		(5,892)	-	(5,892)	612
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		(5,892)	-	(5,892)	612
Fund balances at 1 January		29,669	-	29,669	29,058
Fund balances at 31 December		23,777	-	23,777	29,669

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	4,445	3,929
Cash at bank and in hand	10	<u>20,166</u>	<u>26,490</u>
Total Assets		24,611	30,419
Liabilities: amounts falling due within one year	11	<u>(834)</u>	<u>(750)</u>
Net current assets		<u>23,777</u>	<u>29,669</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>23,777</u>	<u>29,669</u>
Fund balances			
Unrestricted funds	8	23,777	29,669
Restricted funds	8, 12	-	-
Total funds		<u>23,777</u>	<u>29,669</u>

Approved by the Board on 10 June 2024 and signed on its behalf by



Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2023**

	2023	2022
	£	£
Cash generated from Operations (see note below)	(6,324)	(3,465)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>(6,324)</u>	<u>(3,465)</u>
Increase/ (decrease) in cash and cash equivalents	<u>(6,324)</u>	<u>(3,465)</u>
 Note to cash flow statement		
	2023	2022
Cash flow from Operating activities	£	£
Net operating surplus/ (deficit) (per Statement of Financial Activities)	(5,892)	612
Depreciation and amortisation charges	-	-
(Increase) in debtors	(516)	(3,126)
(Decrease)/Increase in creditors due within one year	84	(950)
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>(6,324)</u>	<u>(3,465)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**2. Incoming resources**

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
	£	£	£	£
Gift aid	150	-	150	4,063
Donations and grants				
Donations	25,975	-	25,975	23,383
Grants	-	-	-	-
	25,975	-	25,975	23,383
	26,125	-	26,125	27,446
Incoming resources from charitable activities	5,274	-	5,274	6,917
Other incoming resources				
Bank interest	-	-	-	1
Total incoming resources	31,399	-	31,399	34,364

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	36,131	-	-	36,131
Governance	-	1,160	-	1,160
Fundraising	-	-	-	-
Total 2023	36,131	1,160	-	37,291
Total 2022	32,745	1,007	-	33,752

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**4. Accounting costs and depreciation****2023**
£**2022**
£

Net outgoing resources are stated after charging

Audit & Accountancy fees

1,160

1,007

- prior year over/under-accrual

-

-

1,160**1,007****5. Staff costs****2022**
£**2022**
£

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2023	2022
	Total	Total
	£	£

Fixed assets

-

-

-

-

Current assets

-

24,611

24,611

30,419

Current liabilities

-

(834)

(834)

(750)

Long Term liabilities

-

-

-

-

Fund balance

-

23,777**23,777****29,669****9. Debtors****2023**
£**2022**
£

Sundry debtors

4,445

3,929

4,445**3,929****10. Cash at bank and in hand****2023**
£**2022**
£

Bank balances

20,166

26,490

Cash balance

-

-

20,166**26,490****11. Liabilities****2023**
£**2022**
£

Accruals

834

750

834**750****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Restored Lives

On accounts for the year
ended

31 December 2023

Charity no
(if any)

1152381

Set out on pages

1-8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2023.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA, UK).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

05 July 2024

Name:

Habtamu Ewnie

Relevant professional
qualification(s) or body
(if any):

Fellow members of the Association of Chartered Certified Accountants (FCCA, UK), MSc in Professional Accountancy, University of London.

Address:	Flat 165 Lambourne House
	Apple Yard
	London, SE20 8FX

Section B	Disclosure
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Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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RESTORED LIVES

England & Wales - Charity number 1152381

Accounts

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2022

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

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Statement of Financial Activities	3
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Restored Lives

Trustees' Report

For the year ended 31 December 2022

The trustees present their report together with the financial statements for the year ended 31 December 2022 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to provide those impacted by divorce or separation with practical tools for moving on with their lives in a positive way. We do this by developing and publishing materials for the Restored Lives course and by promoting the running of the course in organisations across the world.

Review of 2022 Activities

2022 was spent consolidating the Restored Lives course in an online environment with over 250 people participating on the online course during the year. The online environment has enabled us to provide other resources such as one off optional events on abuse, faith perspectives and men issues in conjunction with the Restored Lives course. These have been well received with, for instance, 145 guests joining the evening covering the topic of abuse and coercive behaviour in the year which has led us to trial a 3 session course for people who needed more support in this area.

As the Covid pressures in the UK lessened, some face to face courses started once again however understandably, people were cautious about returning quickly. Prior to the pandemic, Restored Lives was running in around 40 locations in the UK and also in around 10 other countries around the world such as Switzerland, Hong Kong and France.

We estimate that over 2,000 people have attended the Restored Lives course and accessed the direct, personal support to recover from their relationship breakdown. In addition, the website continues to be a source of examples and stories through videos and the blog to encourage people and give them hope of a restored life.

Whilst adults are the ones suffering a relationship breakdown, children are the innocent victims whose lives are often forever changed by a parental split. During 2022 we accelerated our work developing the Your Direction online workshop together with the children's charity Spurgeons to empower children to navigate the substantial changes happening in their lives. The workshops for children aged from 12 to 30 years old have been successful with our KPIs very positive and the feedback extremely encouraging.

Looking ahead to 2023

We will look to raise funding in 2023 to bring together the resources required to roll out more of the Your Direction workshops over the next 3 years and build connections and partnerships for people to run Your Direction in their local area.

Our immediate aims for the adults course is to increase the number of places running the course in the UK and around the world and we are promoting the course whenever possible. In addition to this we want to increase the resources available to everyone across the UK including increased access to expert help as well as more support for people who have experienced controlling and abusive relationships.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

**Restored Lives
Trustees' Report
For the year ended 31 December 2022**

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2022 were £29,669.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

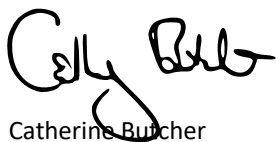
In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 31 August 2023 and signed on its behalf by:



Catherine Burcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		4,063	-	4,063	1,938
Donations and Grants		23,383	-	23,383	21,351
Donations and legacies Total		27,446	-	27,446	23,289
Other income		6,917	-	6,917	4,469
Interest		1	-	1	3
Total income		34,364	-	34,364	27,761
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	33,752	-	33,752	36,860
Total expenditure		33,752	-	33,752	36,860
Net income/(expenditure)before fund transfer		612	-	612	(9,100)
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		612	-	612	(9,100)
Fund balances at 1 January		29,058	-	29,058	38,157
Fund balances at 31 December		29,669	-	29,669	29,058

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	3,929	803
Cash at bank and in hand	10	<u>26,490</u>	<u>29,955</u>
Total Assets		30,419	30,758
Liabilities: amounts falling due within one year	11	<u>(750)</u>	<u>(1,700)</u>
Net current assets		<u>29,669</u>	<u>29,058</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>29,669</u>	<u>29,058</u>
Fund balances			
Unrestricted funds	8	29,669	29,058
Restricted funds	8, 12	-	-
Total funds		<u>29,669</u>	<u>29,058</u>

Approved by the Board on 31 August 2023 and signed on its behalf by



Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS**

FOR THE YEAR ENDED 31 DECEMBER 2022

	2022	2021
	£	£
Cash generated from Operations (see note below)	(3,465)	(9,452)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>(3,465)</u>	<u>(9,452)</u>
Increase/ (decrease) in cash and cash equivalents	<u>(3,465)</u>	<u>(9,452)</u>
 Note to cash flow statement		
Cash flow from Operating activities	£	£
Net operating surplus/ (deficit) (per Statement of Financial Activities)	612	(9,099)
Depreciation and amortisation charges	-	-
(Increase) in debtors	(3,126)	(803)
(Decrease)/Increase in creditors due within one year	(950)	450
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>(3,465)</u>	<u>(9,452)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**2. Incoming resources**

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
	£	£	£	£
Gift aid	4,063	-	4,063	1,938
Donations and grants				
Donations	23,383	-	23,383	21,351
Grants	-	-	-	-
	23,383	-	23,383	21,351
	27,446	-	27,446	23,289
Incoming resources from charitable activities	6,917	-	6,917	4,469
Other incoming resources				
Bank interest	1	-	1	3
Total incoming resources	34,364	-	34,364	27,761

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	32,745	-	-	32,745
Governance	-	1,007	-	1,007
Fundraising	-	-	-	-
Total 2022	32,745	1,007	-	33,752
Total 2021	36,360	500	-	36,860

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**4. Accounting costs and depreciation****2022****2021****£****£**

Net outgoing resources are stated after charging

Audit & Accountancy fees

1,007

500

- prior year over/under-accrual

-

-

1,007**500****5. Staff costs****2022****2021****£****£**

Wages and salaries

-

-

Social security costs

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2022	2021
	Total	Total
	£	£
Restricted	Unrestricted	
£	£	
Fixed assets	-	-
Current assets	30,419	30,758
Current liabilities	(750)	(1,700)
Long Term liabilities	-	-
Fund balance	29,669	29,058

9. Debtors**2022****2021****£****£**

Sundry debtors

3,929

803

3,929**803****10. Cash at bank and in hand****2022****2021****£****£**

Bank balances

26,490

29,955

Cash balance

-

-

26,490**29,955****11. Liabilities****2022****2021****£****£**

Accruals

750

1,700

750**1,700****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Restored Lives

On accounts for the year
ended

31 December 2022

Charity no
(if any)

1152381

Set out on pages

1-8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA, UK).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

30 August 2022

Name:

Habtamu Ewnie

Relevant professional
qualification(s) or body
(if any):

Fellow members of the Association of Chartered Certified Accountants (FCCA, UK), MSc in Professional Accountancy, University of London.

Address:	Flat 165 Lambourne House
	Apple Yard
	London, SE20 8FX

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

RESTORED LIVES

England & Wales - Charity number 1152381

Accounts

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2021

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Accounting Policies	6
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Restored Lives

Trustees' Report

For the year ended 31 December 2021

The trustees present their report together with the financial statements for the year ended 31 December 2021 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to provide those suffering the pain of divorce or separation with practical tools for moving on with their lives in a positive way. We do this by developing and publishing materials for the Restored Lives course and by promoting the running of the course in churches across the world.

Review of 2021 Activities

The 2021 year was spent consolidating the Restored Lives course in an online environment as the Covid pandemic continued to restrict the meeting of guests face to face. Our conference in the summer trained other leaders to run the course online and we now see the opportunity to open the course up to more people who might not have a face to face course in their local area. Prior to the pandemic, Restored Lives was running around 40 locations around the UK and also in many other countries around the world such as Switzerland, Hong Kong and France.

In addition, the website continues to be a source of examples and stories through videos and the blog to encourage people and give them hope of a restored life. We estimate that over 2,000 people have now attended the Restored lives course and accessed personal help and offered the tools to recover from their relationship breakdown.

Whilst adults are the ones suffering a relationship breakdown, children are the innocent victims whose lives are often forever changed by a parental split. During 2021 we worked together with a children's charity Fegans to trail a five session online workshop for children of separated parents called Your Direction to empower them to navigate the changes happening in their lives. The trials were successful and the feedback extremely encouraging from children aged from 12 to 30 years old and we will be looking to roll out more of these workshops during 2022.

Looking ahead to 2022

We will look to build connections and partnerships with people and organisations interested in running Your Direction and support children through this significant crisis period of their lives.

Our immediate aims for the adults course on Restored Lives is to increase the number of places running the course in the UK and around the world and we are promoting the course whenever possible. In addition to this we want to increase the resources available to everyone across the UK including increased access to expert help as well as more support for people who have experienced controlling and abusive relationships.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

**Restored Lives
Trustees' Report
For the year ended 31 December 2021**

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2020 were £29,058.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

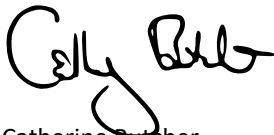
In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 21 October 2022 and signed on its behalf by:



Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		1,938	-	1,938	7,500
Donations and Grants		21,351	-	21,351	34,253
		23,289	-	23,289	41,753
Trustees' Report and					
Other income		4,469	-	4,469	209
Interest		3	-	3	-
Total income		27,761	-	27,761	41,962
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	36,860	-	36,860	14,302
Total expenditure		36,860	-	36,860	14,302
Net income/(expenditure)before fund transfer		(9,100)	-	(9,100)	27,660
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		(9,100)	-	(9,100)	27,660
Fund balances at 1 January		38,157	-	38,157	10,497
Fund balances at 31 December		29,058	-	29,058	38,157

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	803	-
Cash at bank and in hand	10	<u>29,955</u>	<u>39,407</u>
		30,758	39,407
Liabilities: amounts falling due within one year	11	<u>(1,700)</u>	<u>(1,250)</u>
Net current assets		<u>29,058</u>	<u>38,157</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>29,058</u>	<u>38,157</u>
Fund balances			
Unrestricted funds	8	29,058	38,157
Restricted funds	8, 12	-	-
Total funds		<u>29,058</u>	<u>38,157</u>

Approved by the Board on 21 October 2022 and signed on its behalf by



Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
Cash generated from Operations (see note below)	(9,452)	27,510
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>(9,452)</u>	<u>27,510</u>
Increase/ (decrease) in cash and cash equivalents	<u>(9,452)</u>	<u>27,510</u>
Note to cash flow statement		
Cash flow from Operating activities	£	£
Net operating (deficit)/surplus (per Statement of Financial Activities)	(9,099)	27,660
Depreciation and amortisation charges	-	-
(Increase) /Decrease in debtors	(803)	-
Increase/ (decrease) in creditors due within one year	450	(150)
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>(9,452)</u>	<u>27,510</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**2. Incoming resources**

	2021 Unrestricted	2021 Restricted	2021 Total	2020 Total
	£	£	£	£
Gift aid	1,938	-	1,938	7,500
Donations and grants				
Donations	21,351	-	21,351	34,253
Grants	-	-	-	-
	21,351	-	21,351	34,253
	23,289	-	23,289	41,753
Incoming resources from charitable activities	4,469	-	4,469	209
Other incoming resources				
Bank interest	3	-	3	-
Total incoming resources	27,761	-	27,761	41,962

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	36,360	-	-	36,360
Governance	-	500	-	500
Fundraising	-	-	-	-
Total 2021	36,360	500	-	36,860
Total 2020	14,052	250	-	14,302

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**4. Accounting costs and depreciation****2021**
£**2020**
£

Net outgoing resources are stated after charging

Accounting remuneration - current year estimate
- prior year over/under-accrual

500

250

-

-

500**250****5. Staff costs****2021**
£**2020**
£

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2021	2020
	Total	Total
	£	£

Fixed assets

-

-

Current assets

-

30,758

30,758

39,407

Current liabilities

-

(1,700)

(1,700)

(1,250)

Long Term liabilities

-

-

-

-

Fund balance

-

29,058**29,058****38,157****9. Debtors****2021**
£**2020**
£

Sundry debtors

803

-

803**-****10. Cash at bank and in hand****2021**
£**2020**
£

Bank balances

29,955

39,407

Cash balance

-

-

29,955**39,407****11. Liabilities****2021**
£**2020**
£

Loan

-

-

Accruals

1,700

1,250

1,700**1,250****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Restored Lives

**On accounts for the year
ended**

31 December 2021

**Charity no
(if any)**

1152381

Set out on pages

1-8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2021.

**Responsibilities and
basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

** Please delete the words in the brackets if they do not apply.*

Signed:

Date:

24 October 2022

Name:

Habtamu Ewnie

**Relevant professional
qualification(s) or body
(if any):**

Fellow members of the Association of Chartered Certified Accountants (FCCA, UK), MSc in Professional Accountancy, University of London.

Address:

Flat 165 Lambourne House

Apple Yard

London, SE20 8FX

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

RESTORED LIVES

England & Wales - Charity number 1152381

Accounts

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2020

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Trust Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Restored Lives

Trustees' Report

For the year ended 31 December 2020

The trustees present their report together with the financial statements for the year ended 31 December 2020 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to provide those suffering the pain of divorce or separation with practical tools for moving on with their lives in a positive way. We do this by developing and publishing materials for the Restored Lives course and by promoting the running of the course in churches across the world.

Review of 2020 Activities

The 2020 year was spent rapidly moving the course onto an online environment as the Covid pandemic restricted the meeting of guests face to face. The course was adapted with additional video material and training resources created to enable groups to work smoothly online. The results were much better than we expected with the online material providing an excellent platform for guests to connect within the groups and a far larger number of guests with around 140 guests during the summer.

Our conference in the summer trained other leaders to run the course online and we now see the opportunity to open the course up to more people who might not have a face to face course in their local area. Prior to the pandemic, Restored Lives was running around 40 locations around the UK and also in many other countries around the world such as Switzerland, Hong Kong and France.

In addition, the website continues to be a source of examples and stories through videos and the blog to encourage people and give them hope of a restored life. We estimate that over 2,000 people have now attended the Restored lives course and accessed personal help and offered the tools to recover from their relationship breakdown.

Looking ahead to 2021

Our immediate aims are to increase the number of places running the course in the UK and around the world and we are promoting the course whenever possible. In addition to this we want to increase the resources available to everyone across the UK including increased access to expert help as well as more support for people who have experienced controlling and abusive relationships.

There is much to be done in helping people recover from the epidemic of relationship breakdown. For instance, today, one in two children will see their parents' divorce, causing a continuing cycle of relationship breakdown. During 2021, we will be working closely with Fegans, an excellent children charity, to trial a course for teenage children whose parents are divorcing to empower them to successfully navigate the changes happening in their lives.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

**Restored Lives
Trustees' Report
For the year ended 31 December 2020**

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2020 were £38,207.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 5 Nov 2021 and signed on its behalf by:

Cathy Butcher

Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		7,500	-	7,500	-
Donations and Grants		34,253	-	34,253	-
		41,753	-	41,753	-
Trustees' Report and					
Other income		209	-	209	958
Interest		-	-	-	-
Total income		41,962	-	41,962	958
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	14,302	-	14,302	13,585
Total expenditure		14,302	-	14,302	13,585
Net income/(expenditure)before fund transfer		27,660	-	27,660	(12,627)
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		27,660	-	27,660	(12,627)
Fund balances at 1 January		10,497	-	10,497	23,124
Fund balances at 31 December		38,157	-	38,157	10,497

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	-	-
Cash at bank and in hand	10	<u>39,407</u>	<u>11,897</u>
		39,407	11,897
Liabilities: amounts falling due within one year	11	<u>(1,250)</u>	<u>(1,400)</u>
Net current assets		<u>38,157</u>	<u>10,497</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>38,157</u>	<u>10,497</u>
Fund balances			
Unrestricted funds	8	38,157	10,497
Restricted funds	8, 12	-	-
Total funds		<u>38,157</u>	<u>10,497</u>

Approved by the Board on 5 Nov 2021 and signed on its behalf by

Cathy Butcher

Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Cash generated from Operations (see note below)	27,510	(12,562)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>27,510</u>	<u>(12,562)</u>
Increase/ (decrease) in cash and cash equivalents	<u>27,510</u>	<u>(12,562)</u>

Note to cash flow statement

	2020	2019
	£	£
Cash flow from Operating activities		
Net operating surplus/ (deficit) (per Statement of Financial Activities)	27,660	(12,627)
Depreciation and amortisation charges	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/ increase in creditors due within one year	(150)	65
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>27,510</u>	<u>(12,562)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**2. Incoming resources**

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Total
	£	£	£	£
Gift aid	7,500	-	7,500	-
Donations and grants				
Donations	34,253	-	34,253	-
Grants	-	-	-	-
	34,253	-	34,253	-
	41,753	-	41,753	-
Incoming resources from charitable activities	209	-	209	958
Other incoming resources				
Bank interest	-	-	-	-
Total incoming resources	41,962	-	41,962	958

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	14,052	-	-	14,052
Governance	-	250	-	250
Fundraising	-	-	-	-
Total 2020	14,052	250	-	14,302
Total 2019	13,385	200	-	13,585

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**4. Accounting costs and depreciation****2020**
£**2019**
£

Net outgoing resources are stated after charging

Accounting remuneration - current year estimate
- prior year over/under-accrual

250

200

-

-

250**200****5. Staff costs****2020**
£**2019**
£

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2020	2019
	Total	Total
	£	£

Fixed assets

-

-

Current assets

-

39,407

39,407

11,897

Current liabilities

-

(1,250)

(1,250)

(1,400)

Long Term liabilities

-

-

-

-

Fund balance

-

38,157**38,157****10,497****9. Debtors****2020**
£**2019**
£

Sundry debtors

-

-

-

-

10. Cash at bank and in hand**2020**
£**2019**
£

Bank balances

39,407

11,897

Cash balance

-

-

39,407**11,897****11. Liabilities****2020**
£**2019**
£

Loan

-

-

Accruals

1,250

1,400

1,250**1,400****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2020

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Trust Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Restored Lives

Trustees' Report

For the year ended 31 December 2020

The trustees present their report together with the financial statements for the year ended 31 December 2020 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to provide those suffering the pain of divorce or separation with practical tools for moving on with their lives in a positive way. We do this by developing and publishing materials for the Restored Lives course and by promoting the running of the course in churches across the world.

Review of 2020 Activities

The 2020 year was spent rapidly moving the course onto an online environment as the Covid pandemic restricted the meeting of guests face to face. The course was adapted with additional video material and training resources created to enable groups to work smoothly online. The results were much better than we expected with the online material providing an excellent platform for guests to connect within the groups and a far larger number of guests with around 140 guests during the summer.

Our conference in the summer trained other leaders to run the course online and we now see the opportunity to open the course up to more people who might not have a face to face course in their local area. Prior to the pandemic, Restored Lives was running around 40 locations around the UK and also in many other countries around the world such as Switzerland, Hong Kong and France.

In addition, the website continues to be a source of examples and stories through videos and the blog to encourage people and give them hope of a restored life. We estimate that over 2,000 people have now attended the Restored lives course and accessed personal help and offered the tools to recover from their relationship breakdown.

Looking ahead to 2021

Our immediate aims are to increase the number of places running the course in the UK and around the world and we are promoting the course whenever possible. In addition to this we want to increase the resources available to everyone across the UK including increased access to expert help as well as more support for people who have experienced controlling and abusive relationships.

There is much to be done in helping people recover from the epidemic of relationship breakdown. For instance, today, one in two children will see their parents' divorce, causing a continuing cycle of relationship breakdown. During 2021, we will be working closely with Fegans, an excellent children charity, to trial a course for teenage children whose parents are divorcing to empower them to successfully navigate the changes happening in their lives.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

**Restored Lives
Trustees' Report
For the year ended 31 December 2020**

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2020 were £38,207.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 5 Nov 2021 and signed on its behalf by:

Cathy Butcher

Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 Unrestricted £	2020 Restricted £	2020 Total £	2019 Total £
Income	2				
Donations and legacies					
Gift Aid Donations		7,500	-	7,500	-
Donations and Grants		34,253	-	34,253	-
		41,753	-	41,753	-
Trustees' Report and					
Other income		209	-	209	958
Interest		-	-	-	-
Total income		41,962	-	41,962	958
Expenditure on charitable activities	3				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	3	14,302	-	14,302	13,585
Total expenditure		14,302	-	14,302	13,585
Net income/(expenditure)before fund transfer		27,660	-	27,660	(12,627)
Transfer from restricted to unrestricted funds		-	-	-	-
Net income/(expenditure)		27,660	-	27,660	(12,627)
Fund balances at 1 January		10,497	-	10,497	23,124
Fund balances at 31 December		38,157	-	38,157	10,497

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets	7	<u>-</u>	<u>-</u>
Current assets			
Debtors	9	-	-
Cash at bank and in hand	10	<u>39,407</u>	<u>11,897</u>
		39,407	11,897
Liabilities: amounts falling due within one year	11	<u>(1,250)</u>	<u>(1,400)</u>
Net current assets		<u>38,157</u>	<u>10,497</u>
Liabilities: amounts falling due > one year	11	<u>-</u>	<u>-</u>
		<u>38,157</u>	<u>10,497</u>
Fund balances			
Unrestricted funds	8	38,157	10,497
Restricted funds	8, 12	-	-
Total funds		<u>38,157</u>	<u>10,497</u>

Approved by the Board on 5 Nov 2021 and signed on its behalf by

Cathy Butcher

Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives**STATEMENT OF CASHFLOWS****FOR THE YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
Cash generated from Operations (see note below)	27,510	(12,562)
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	<u>27,510</u>	<u>(12,562)</u>
Increase/ (decrease) in cash and cash equivalents	<u>27,510</u>	<u>(12,562)</u>

Note to cash flow statement

	2020	2019
	£	£
Cash flow from Operating activities		
Net operating surplus/ (deficit) (per Statement of Financial Activities)	27,660	(12,627)
Depreciation and amortisation charges	-	-
Decrease/(increase) in debtors	-	-
(Decrease)/ increase in creditors due within one year	(150)	65
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	<u>27,510</u>	<u>(12,562)</u>

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.

Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.

The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.

Donations and grants received for specific purposes are accounted for as restricted funds.

Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.

They are analysed according to their nature between the following categories:

- Support costs

- Expenditure on charitable activities (including Governance costs)

- Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.

Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**2. Incoming resources**

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Total
	£	£	£	£
Gift aid	7,500	-	7,500	-
Donations and grants				
Donations	34,253	-	34,253	-
Grants	-	-	-	-
	34,253	-	34,253	-
	41,753	-	41,753	-
Incoming resources from charitable activities	209	-	209	958
Other incoming resources				
Bank interest	-	-	-	-
Total incoming resources	41,962	-	41,962	958

3. Resources expended

Charitable activities	Direct	Allocated support costs	Depreciation	Total
Charitable activities	14,052	-	-	14,052
Governance	-	250	-	250
Fundraising	-	-	-	-
Total 2020	14,052	250	-	14,302
Total 2019	13,385	200	-	13,585

Restored LivesNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**4. Accounting costs and depreciation****2020**
£**2019**
£

Net outgoing resources are stated after charging

Accounting remuneration - current year estimate
- prior year over/under-accrual

250

200

-

-

250**200****5. Staff costs****2020**
£**2019**
£

Wages and salaries

-

-

Social security costs

-

-

Trustees' Report and

-

-

-

-

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund

	2020	2019
	Total	Total
	£	£

Fixed assets

-

-

-

-

Current assets

-

39,407

39,407

11,897

Current liabilities

-

(1,250)

(1,250)

(1,400)

Long Term liabilities

-

-

-

-

Fund balance

-

38,157**38,157****10,497****9. Debtors****2020**
£**2019**
£

Sundry debtors

-

-

-

-

10. Cash at bank and in hand**2020**
£**2019**
£

Bank balances

39,407

11,897

Cash balance

-

-

39,407**11,897****11. Liabilities****2020**
£**2019**
£

Loan

-

-

Accruals

1,250

1,400

1,250**1,400****12. Restricted funds**

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.



Section A

Independent Examiner's Report

Report to the trustees/
members of

Restored Lives

On accounts for the year
ended

31 December 2020

Charity no
(if any)

1152381

Set out on pages

1-8

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 / 12 / 2020.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants (ACCA, UK).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

13 November 2021

Name:

Habtamu Ewnie

Relevant professional
qualification(s) or body
(if any):

Fellow members of the Association of Chartered Certified Accountants (FCCA, UK), MSc in Professional Accountancy, University of London.

Address:	Flat 165 Lambourne House
	Apple Yard
	London, SE20 8FX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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