

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

CONTENTS



	Page
Directors' Report	1-2
Statement of Financial Activities	3
Balance Sheet	4
Statement of cashflows	5
Accounting Policies	6
Notes to the Financial Statements	7-8

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.

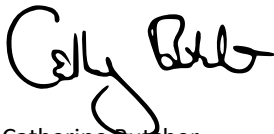
In preparing those financial statements, the trustees should follow best practice and:

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

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