

**Restored Lives**

**Charity**

**Trustees' Report and**

**Financial Statements**

**For the year ended 31 December 2022**

**Restored Lives**

REFERENCE AND ADMINISTRATIVE INFORMATION

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

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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.

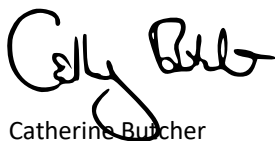
In preparing those financial statements, the trustees should follow best practice and:

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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from Operations (see note below)</b>	<b>(3,465)</b>	<b>(9,452)</b>
Asset disposed / (Assets purchased)	-	-
<b>Net increase (decrease) in cash &amp; cash equivalent after financing</b>	<b><u>(3,465)</u></b>	<b><u>(9,452)</u></b>
<b>Increase/ (decrease) in cash and cash equivalents</b>	<b><u>(3,465)</u></b>	<b><u>(9,452)</u></b>

**Note to cash flow statement**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flow from Operating activities</b>		
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	-	-
<b>Net cash (outflow)/ inflow from operating activities</b>	<b><u>(3,465)</u></b>	<b><u>(9,452)</u></b>



## **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 Lives**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**2. Incoming resources**

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

**3. Resources expended**

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

**Restored Lives**NOTES 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 &amp; 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****Restricted****Unrestricted****2022****2021****Total****Total****£****£****£****£**

Fixed assets

-

-

-

-

Current assets

-

30,419

30,419

30,758

Current liabilities

-

(750)

(750)

(1,700)

Long Term liabilities

-

-

-

-

**Fund balance**

-

**29,669****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.

<b>Address:</b>	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.**