

**Restored Lives**

**Charity**

**Trustees' Report and**

**Financial Statements**

**For the year ended 31 December 2024**

**Restored Lives**

REFERENCE AND ADMINISTRATIVE INFORMATION

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

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Cash generated from Operations (see note below)</b>	<b>(2,950)</b>	<b>(6,324)</b>
Asset disposed / (Assets purchased)	-	-
<b>Net increase (decrease) in cash &amp; cash equivalent after financing</b>	<b><u>(2,950)</u></b>	<b><u>(6,324)</u></b>
<b>Increase/ (decrease) in cash and cash equivalents</b>	<b><u>(2,951)</u></b>	<b><u>(6,324)</u></b>
<b>Note to cash flow statement</b>		
<b>Cash flow from Operating activities</b>	<b>2023</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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	-	-
<b>Net cash (outflow)/ inflow from operating activities</b>	<b><u>(2,950)</u></b>	<b><u>(6,324)</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 2024**2. Incoming resources**

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

**3. Resources expended**

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

**Restored Lives**NOTES 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 &amp; 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.