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**RESTORING HANDS**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## RESTORING HANDS

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## RESTORING HANDS

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

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**Trustees** Neil Pattison, Trustee (appointed 24 May 2017)  
Darren Eagles, Trustee (appointed 24 May 2017)  
Marcel Jung, Trustee (appointed 24 May 2017)

**Charity registered  
number** 1173152

**Principal office** 9 Ashford Road  
Maidstone  
Kent  
ME14 5BJ

**Accountants** IT & Accounting Solutions Limited  
Certified Public Accountants  
28 Harrow Way  
Maidstone  
Kent  
ME14 5TU

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## RESTORING HANDS

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2022 to 31 December 2022.

#### **Objectives and activities**

##### **● Policies and objectives**

The principal objects of the charity are:

- (a) to advance the Christian faith in accordance with the Statement of beliefs appearing in the Schedule hereto in the County of Kent and in such other parts of the United Kingdom or the world as the Trustees may from time to time think fit;
- (b) To prevent or relieve poverty or financial hardship by providing items and services to individuals in need and to collaborate with charities and other organisations working to prevent or relieve poverty or financial hardship.
- (c) To promote social inclusion for the public benefit by relieving the needs of those who are socially excluded or at risk of becoming so, and assisting them to integrate into society. For the purposes of this clause, socially excluded means being excluded from society or part of society as a result of being socially or economically deprived.
- (d) To advance education in the areas of relieving poverty or financial hardship and promoting social inclusion for the public benefit.
- (e) To promote and fulfil such other charitable purposes beneficial to the community in the County of Kent and in other parts of the United Kingdom and other nations as the Trustees may from time to time think fit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

##### **● Strategies for achieving objectives**

Restoring Hands is committed to seeing lives improved and transformed through means of practical help, providing food parcels, offering friendship, and giving hope and support to the most vulnerable and marginalised people in our community. Our primary aim is not merely the provision of services, but to be there when people need us with a listening ear and a helping hand.

We offer a holistic service to everyone who enters our door: food for the hungry and needy and practical help in different areas of life. We also offer to those who so wish the opportunity for prayer and exploration of the Christian faith.

##### **● Activities undertaken to achieve objectives**

We work alongside other groups, both voluntary and statutory. These include: Early Help (KCC), Adult Social Services (various key and community support workers) Agencies working with the elderly community, GP practices, MIMHS, Housing officers, Maidstone Day Centre, Salvation Army, WinterShelter, Making a Difference in Maidstone (MADM) and The Princess Project.

During the last year the charity has continued to build relationships and networking with other charities and groups in Maidstone.

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## RESTORING HANDS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Objectives and activities (continued)

##### ● Volunteers

The charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fundraising.

Our Restoring Hands volunteers continue to provide a significant contribution to the practical and spiritual help given to our clients and users. They cook, serve food, clean, pick up and drop off, shop, prepare food parcels, listen, pray, decorate, pick litter, remove weeds ... and so on. We held various small socials to say a big thank you to all our volunteers. Meeting on a regular basis as a whole team has proved quite difficult although we have tried to be more creative in how this is carried out. There is still room for improvement and creativity to develop a better "Volunteer culture".

##### ● Main activities undertaken to further the charity's purposes for the public benefit

- o To advance the Christian faith
- o To prevent and relieve poverty, the disadvantaged, and financial hardship.

We seek to do this by:

- Meeting the emotional, mental, physical and spiritual needs of people who find themselves affected by lifedisrupting problems such as illness, unemployment, relationship breakdown, domestic violence, loneliness and homelessness
- Provision of informal advice, guidance, support and signposting
- Provision of opportunities to engage in Christian worship, fellowship and prayer

#### Achievements and performance

##### ● Review of activities

##### Current Transitions and Changes

This past year was a continuation of transition and changes. Restoring Hands is still without a permanent building and continues to operate its community services and activities from a Charity Centre in Maidstone town centre.

There have been delays to the future home of the charity in Parkwood estate, an area of great need, where we will have greater opportunities to expand and serve the community around us.

##### What we are doing currently

##### **Foodbank**

The Restoring Hands Food Bank has been set up to provide short term help for individuals and families in the Maidstone area who are in temporary need or crisis. Working alongside local agencies, charities and churches, we want to ensure that no-one goes hungry or without.

Without dedicated premises we put together food parcels as when they are needed, buying the food from local supermarkets using funds donated to Restoring Hands.

##### **Homeless Banquets**

There is currently no change to the Homeless Banquet situation but support was given to the Maidstone homeless soup kitchen.

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance (continued)

##### Drop-in Sessions

Restoring Hands seeks to create a safe place to help combat issues of loneliness, where people can meet, have a cup of tea and chat and even get creative. It's been introduced as a way to encourage people of all ages come together for a few hours and socialise with one another. The drop-in sessions have been operating in a reduced capacity in the lounge of the charity centre.

##### Local Schools - Jubilee Primary School

Restoring Hands has continued to build a relationship with Jubilee Primary School.

##### MOSAIC group for the mature and elderly

MOSAIC has continued as a group with the offer of a safe and welcoming place for older people to gather. MOSAIC stands for: Mature Open-minded Sociable Adults In Connection. We want to build community at MOSAIC and life is like a mosaic. We all come from different life paths, backgrounds and cultures.

##### Maidstone Churches Winter Shelter

Restoring Hands is still a supporter of the Maidstone Churches Winter Shelter and we provide several volunteers to help on a regular basis at different venues providing cooking, setting up or washing sleeping bags for the homeless.

#### Financial review

##### ● Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### ● Reserves policy

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure.

##### ● Principal funding

We were able to secure funding from local businesses, charities and a number of individuals from the local community who started to support our charity through fundraising and regular standing orders.

#### Structure, governance and management

##### ● Constitution

Restoring Hands is a registered charity in England and Wales, number 1173152, and is constituted under a Charitable Incorporated Organisation Foundation Constitution registered with the Charity Commission on 24 May 2017.

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## RESTORING HANDS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Structure, governance and management (continued)

- **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Charitable Incorporated Organisation Foundation Constitution.

- **Related party relationships**

The charity works closely with Jubilee Church Maidstone (charity no 1168027). Restoring Hands and Jubilee Church Maidstone has one Trustee in common and appropriate conflict of interest policies have been implemented.

The charity took accommodation in the Charity Centre owned by Jubilee Resource Hub (charity no 1115331) which has two thirds Trustees in common. However, there was no financial exchange between the charities - either income or expenditure.

The ability for these charities to work together has been mutually beneficial and the Trustees are expecting further significant mutual benefit for the future.

Marcel Jung is a Trustee of the charity and also a Director in IT & Accounting Solutions Limited which provide professional accountancy services to the charity.

- **Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Members' liability**

If the charity is wound up, the members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

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## RESTORING HANDS

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Charitable Incorporated Organisation Foundation Constitution. They 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.

Approved by order of the members of the board of Trustees on 26 January 2023 and signed on their behalf by:

**Neil Pattison**

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## RESTORING HANDS

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### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

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	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	10,277	10,277	1,766
Investments	4	31	31	1
<b>Total income</b>		<u>10,308</u>	<u>10,308</u>	<u>1,767</u>
<b>Expenditure on:</b>				
Charitable activities	5	1,017	1,017	793
<b>Total expenditure</b>		<u>1,017</u>	<u>1,017</u>	<u>793</u>
<b>Net movement in funds</b>		<u>9,291</u>	<u>9,291</u>	<u>974</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		12,747	12,747	11,773
Net movement in funds		9,291	9,291	974
<b>Total funds carried forward</b>		<u>22,038</u>	<u>22,038</u>	<u>12,747</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

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## RESTORING HANDS

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### BALANCE SHEET AS AT 31 DECEMBER 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
		-	-
<b>Current assets</b>			
Debtors	8	15	126
Cash at bank and in hand		22,024	12,621
		<u>22,039</u>	<u>12,747</u>
<b>Net current assets</b>		<b>22,039</b>	<b>12,747</b>
<b>Total assets less current liabilities</b>		<b>22,039</b>	<b>12,747</b>
<b>Net assets excluding pension asset</b>		<b>22,039</b>	<b>12,747</b>
<b>Total net assets</b>		<b>22,039</b>	<b>12,747</b>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	22,039	12,747
<b>Total funds</b>		<b>22,039</b>	<b>12,747</b>

The financial statements were approved and authorised for issue by the Trustees on 26 January 2023 and signed on their behalf by:

**Neil Pattison**

The notes on pages 9 to 14 form part of these financial statements.

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. General information

Restoring Hands was setup and registered with the Charity Commission for England and Wales on 24 May 2017 (charity number 1173152) as a Charitable Incorporated Organisation (CIO) using the Foundation Model constitution whose only voting members are its charity trustees. The registered address is 9 Ashford Road, Maidstone, Kent, ME14 5BJ.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Restoring Hands meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 2. Accounting policies (continued)

##### 2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

##### 2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

##### 2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.8 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 3. Income from donations and legacies

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	10,262	<b>10,262</b>	1,640
Gift Aid	15	<b>15</b>	126
	<u>10,277</u>	<u><b>10,277</b></u>	<u>1,766</u>

Included in Donations is £9,781 received from Restoring Hands charitable trust (charity no 1056210) as the charitable trust is being wound up and continued in this CIO charity.

#### 4. Investment income

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Investment income - local cash	31	<b>31</b>	1
	<u>31</u>	<u><b>31</b></u>	<u>1</u>

#### 5. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>	<i>Total 2021 £</i>
General Projects	1,017	<b>1,017</b>	793
	<u>1,017</u>	<u><b>1,017</b></u>	<u>793</u>

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 6. Analysis of expenditure by activities

	Support costs 2022 £	Total funds 2022 £
General Projects	1,017	1,017

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
General Projects	321	472	793

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

#### 8. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Gift Aid receivable	15	126
	15	126

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 9. Financial instruments

	2022 £	2021 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>22,024</b>	<b>12,621</b>

Financial assets measured at fair value through income and expenditure comprise cash balances.

#### 10. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds 1	<b>12,747</b>	<b>10,309</b>	<b>(1,017)</b>	<b>22,039</b>

#### 11. Summary of funds

##### Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	<b>12,747</b>	<b>10,309</b>	<b>(1,017)</b>	<b>22,039</b>

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## RESTORING HANDS

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 12. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	22,039	22,039
<b>Total</b>	<u>22,039</u>	<u>22,039</u>

#### 13. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2022.