

Atherstone Youth & Children Support

England & Wales · Charity number 1185401

Details

Other names	RESTORE COLLECTIVE
Status	Registered
Legal form	CIO
Registered	2019-09-19
Register	View on the Charity Commission register

Contact

Address 4 Woodhayes Grange
South Street
Atherstone
Warwickshire
CV9 1DZ

Phone 01827 826057

Email bird.rachel@gmail.com

Activities

Objects: TO ADVANCE EDUCATION FOR THE PUBLIC BENEFIT IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH;A) THE SUPPORT OF EXISTING EDUCATIONAL ESTABLISHMENTS.B) THE SUPPORT OF EXISTING AND/OR THE CREATION OF NEW OUT OF SCHOOL ACTIVITIES.C) THE PROVISION OF LIFE SKILLS TRAINING.D) THE PROVISION OF MENTORING AND COACHING TO INDIVIDUALS AND FAMILIES.TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE UP TO THE AGE OF 18 LIVING IN ENGLAND THROUGH;A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE.B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

Activities: Youth Work support, family support work in schools.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£30,338	£34,534	-	-
2024-03-31	£35,926	£33,710	-	-
2023-03-31	£24,759	£25,574	-	-
2022-03-31	£22,841	£17,716	-	-
2021-03-31	£13,429	£12,177	-	-

Trustees

Name	Role	Appointed
Rev Simon Jay	Chair	2025-03-04
Catherine Kennedy		2024-01-17
Sarah Sanabam		2024-01-17

Atherstone Youth & Children Support

England & Wales - Charity number 1185401

Accounts

Charity number: 1185401

ATHERSTONE YOUTH & CHILDREN SUPPORT

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

**ATHERSTONE YOUTH & CHILDREN SUPPORT
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

Trustees

Simon Jay (Chair)

Sarah Sanabam

Catherine Kennedy

Charity Registered Number

1185401

Principal Operating Address

4 Woodhayes Grange

South Street

Atherstone

Warwickshire

CV9 1DZ

The Trustees present their annual report together with the financial statements of Atherstone Youth & Children Support for the year ended 31st March 2025.

Structure, Governance & Management

The legal name of the charity is; Atherstone Youth & Children Support.

The legal name was changed from Restore Collective CIO on 30th April 2025.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185401.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 21 June 2019 & updated on 30 April 2025. The trustees are all individuals.

The Methods Used to Recruit and Appoint Charity Trustees

The minimum number of trustees is 3 and the maximum is 10. At the end of March 2025, the CIO had 3 trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees are usually approached by an individual trustee and then after consultation with all trustees invited to apply, giving full references and outlining their skills, in order to ensure there is a balance on the Board. Appointment is then agreed at a trustees meeting.

Objectives & Activities

The purposes of the charity as set out in its governing document

The main objective of the CIO is "enabling people to thrive" During this period we operated in Atherstone.

In setting our objectives the trustees have carefully considered the Charity Commission's guidance on what constitutes public benefit, any restrictions that are currently in place, and how the charity is benefitting the public through the work of Restore Collective.

The charity achieves its objectives through three projects within the CIO, each having a specific role and way of fulfilling the overarching aim.

Achievements and Performance

We are pleased to have secured a further year of funding from Warwickshire County Council, enabling us to continue delivering the Youth Club in Atherstone. Although the club remains based at the Ratcliffe Centre, over the past year we have broadened the programme to include a range of off-site activities. These have included a bowling trip, a bonfire evening at The King's Lodge in Nuneaton, activities at Ruby's Yard and outdoor games at Royal Meadow Drive. Our two sessional Youth Workers have continued to provide excellent support and coordination for the project and we have also strengthened our team of local volunteers from the wider community. The club runs during term time and typically engages around 20 young people per session.

Rachel continues in her work as Pastoral Support Worker at Outwoods Primary School in Atherstone, where she works three days a week. Her responsibilities include supporting parents, facilitating *Kids Matter* parenting courses, leading *Flourish* programmes for pupils and contributing to safeguarding processes within the school. In addition to this, Rachel serves as a School Governor and remains highly engaged in the life of the school, consistently offering a positive and supportive presence for both staff and pupils.

During this period, a volunteer to the Charity (Andy) came into Outwoods and led some circus skills workshops which were well received.

The activities of this Charity continue to be making a positive impact – our formal activities have been less this year. Due to funding constraints and increased costs, Trustees are having conversations about drawing the Charity to a close and possibly joining in with other local organisations instead. If this were to happen it would be planned to take place for 31st March 2026.

Financial Review

The Trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees consider that reserves equivalent to three months operation expenditure is required to allow for any fluctuations in income & donations.

At the end of the period the unrestricted funds, or 'free reserves' of the charity, were £5,033 as shown in Note 7.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Risk and Going Concern

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on a going concern basis.

Trustees' Responsibility Statement

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charitable will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report and the statutory responsibility of the Independent Examiner in relation to the Trustees' Report is limited to examining the report and ensuring that there are no material inconsistencies with the figures in the financial statements.

This report was approved by the Trustees on 19 January 2026 and signed on their behalf by:

Simon Jay
Chair

Independent examiner's report to the trustees of Atherstone Youth & Children Support

I report to the trustees on my examination of the accounts of Atherstone Youth & Children Support (the Charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity'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 have completed by examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or

2) the accounts do not accord with those records; or

3) the accounts do 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.

Renu Sabharwal

33 Kingfisher Court

Grays

Essex

RM17 5QQ

16 January 2026

ATHERSTONE YOUTH & CHILDREN SUPPORT
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME FROM:					
Donations & Legacies	2	4,785	-	4,785	6,908
Charitable activities		19,553	-	19,553	17,283
Grant Income		6,000	-	6,000	11,735
Investment income		-	-	-	-
TOTAL INCOME		30,338	-	30,338	35,926
EXPENDITURE ON:					
Raising funds		-	-	-	-
Charitable activities	3	11,883	-	11,883	11,200
Independent Examiner Fees	4	150	-	150	150
Employee Costs	5	22,501	-	22,501	22,510
TOTAL		34,534	-	34,534	33,710
Net Income/Expenditure for the period		(4,196)	-	(4,196)	2,216
Transfer from Restore Collective Charitable Trust		118	-	118	377
NET MOVEMENT IN FUNDS		(4,078)	-	(4,078)	2,593
Reconciliation of Funds					
Total funds brought forward		9,111	-	9,111	6,518
Total funds carried forward		5,033	-	5,033	9,111

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 6 to 10 form part of these financial statements

ATHERSTONE YOUTH & CHILDREN SUPPORT
BALANCE SHEET
AS AT 31ST MARCH 2025

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	31 March 2025	31 March 2025	31 March 2025	31 March 2024
	£	£	£	£
FIXED ASSETS				
Tangible Assets	-	-	-	-
Total Tangible Assets	-	-	-	-
CURRENT				
Debtors	2,757	-	2,757	-
Cash at bank and in hand	2,932	-	2,932	9,739
Total current assets	5,689	-	5,689	9,739
CREDITORS: amounts falling due within 1 year	6 (656)	-	(656)	(628)
NET CURRENT ASSETS	5,033	-	5,033	9,111
NET ASSETS	5,033	-	5,033	9,111
CHARITY FUNDS				
General Funds	7 5,033	-	5,033	9,111
Unrestricted Revaluation Reserve	7 -	-	-	-
TOTAL FUNDS	5,033	-	5,033	9,111

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Simon Jay
Chair

Approved by the board of trustees on 19 January 2026

**ATHERSTONE YOUTH & CHILDREN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

**ATHERSTONE YOUTH & CHILDREN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

**ATHERSTONE YOUTH & CHILDREN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Small Donations less than £1,000	2,181	-	2,181	3,320
Larger Gifts / Donations	1,500	-	1,500	1,500
Gift Aid	1,104	-	1,104	2,088
	4,785	-	4,785	6,908

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Legal & Professional	2,546	-	2,546	1,867
Office & General Admin	762	-	762	947
Community Projects	6,935	-	6,935	5,723
Rental Costs	340	-	340	1,012
Insurance	554	-	554	522
Sundry Expenses	746	-	746	979
Depreciation	-	-	-	-
	11,883	-	11,883	11,050

**ATHERSTONE YOUTH & CHILDREN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

4. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2025	2025	2025	2024
	£	£	£	£
Independent Examiner Fees	150	-	150	150
Tax advisory fee	-	-	-	-
Other fees paid to the independent examiner	-	-	-	-
	<u>150</u>	<u>-</u>	<u>150</u>	<u>150</u>

5. EMPLOYEE COSTS

	2025	2024
	£	£
Gross Salaries excl. trustees	21,543	21,558
Employer's NI	-	-
Pension Scheme Costs	<u>958</u>	<u>952</u>
Total salaries, wages & related costs	<u>22,501</u>	<u>22,510</u>

The charity employed an average of 2 staff during the period (2024: 2).

The Trustees received no remuneration during the period (2024: n/a)

6. CREDITORS

	2025	2024
	£	£
PAYE/NI/Pension	292	264
Other Creditors	214	214
Accruals	<u>150</u>	<u>150</u>
	<u>656</u>	<u>628</u>

**ATHERSTONE YOUTH & CHILDREN SUPPORT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

7. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	9,111	30,338	(34,534)	118	-	5,033
Other	-	-	-	-	-	-
	<u>9,111</u>	<u>30,338</u>	<u>(34,534)</u>	<u>118</u>	<u>-</u>	<u>5,033</u>
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	<u>9,111</u>	<u>30,338</u>	<u>(34,534)</u>	<u>118</u>	<u>-</u>	<u>5,033</u>

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use

Restricted Funds

The charity currently holds no restricted funds

Atherstone Youth & Children Support

England & Wales - Charity number 1185401

Accounts

Charity number: 1185401

RESTORE COLLECTIVE CIO

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

**RESTORE COLLECTIVE CIO
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2024**

Trustees

Rev Stephen Blyth (Chair)

Sarah Sanabam

Catherine Kennedy

Charity Registered Number

1185401

Principal Operating Address

4 Woodhayes Grange

South Street

Atherstone

Warwickshire

CV9 1DZ

The Trustees present their annual report together with the financial statements of Restore Collective for the year ended 31st March 2024.

Structure, Governance & Management

The legal name of the charity is; Restore Collective.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185401.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 21 June 2019. The trustees are all individuals.

The Methods Used to Recruit and Appoint Charity Trustees

The minimum number of trustees is 3 and the maximum is 10. At the end of March 2024, the CIO had 3 trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees are usually approached by an individual trustee and then after consultation with all trustees invited to apply, giving full references and outlining their skills, in order to ensure there is a balance on the Board. Appointment is then agreed at a trustees meeting.

Objectives & Activities

The purposes of the charity as set out in its governing document

The main objective of the CIO is "enabling people to thrive" During this period we operated in Atherstone & Mancetter, Bedworth and Hinckley.

In setting our objectives the trustees have carefully considered the Charity Commission's guidance on what constitutes public benefit, any restrictions that are currently in place, and how the charity is benefitting the public through the work of Restore Collective.

The charity achieves its objectives through three projects within the CIO, each having a specific role and way of fulfilling the overarching aim.

Achievements and Performance

We are delighted to have received another year of funding from Warwickshire County Council to continue running our Youth Club in Atherstone. While the club still meets at The Ratcliffe Centre, this past year we've expanded activities to include off-site visits. These have included a bowling trip, a bonfire at The King's Lodge in Nuneaton, various activities at Ruby's Yard, and outdoor games at Royal Meadow Drive. Our Youth Worker, Dave Wilson, has continued to provide excellent support and coordination for the project. Additionally, we've strengthened our team of local volunteers from the community. The club runs weekly during term time, with an average attendance of about 20 young people.

Rachel Bird continues as the Pastoral Support Worker at Outwoods Primary School in Atherstone, where she works three days a week. Her role includes supporting parents, facilitating Kids Matter parenting courses, leading Flourish Courses for students, and assisting with safeguarding matters within the school. In addition to these responsibilities, she also serves as a Governor. Rachel remains deeply involved in the school community, consistently contributing as a positive influence on both staff and students.

A team of volunteers continue to run Family Events throughout the year, but offering more family support to some of the more vulnerable connected to the school.

In the summer we arranged our annual coach trip to the coast, going to Blackpool.

The weekly Men's Football Group continues to flourish, fostering new friendships and drawing an average of 12 men to each session. Designed for individuals who might not typically participate in such activities, the group aims to promote both physical and mental well-being. We have arranged a number of social get togethers away from the pitch.

Our member of staff Lizzy had a good spell leading our work in Bedworth as we partnered with Life Church. We were thankful for funding from The 29th May 1961 Charity which runs out in July 2024

RESTORE COLLECTIVE CIO

and will draw to a natural end. There were some really positive relationship built with parents and children, and they were connected to workers at Life Church. We give thanks for;

- 20 young people regularly attending our Youth Club
- 70 parents have participated in our “Kids Matter” courses
- Strong partnerships with other organisations with shared values
- 100 children have taken part in our “Rooted” and “Flourish” groups ran in schools

Financial Review

The Trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees consider that reserves equivalent to three months operation expenditure is required to allow for any fluctuations in income & donations.

At the end of the period the unrestricted funds, or 'free reserves' of the charity, were £9,111 as shown in Note 7.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Risk and Going Concern

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on a going concern basis.

Trustees' Responsibility Statement

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charitable will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

The trustees are also responsible for the contents of the Trustees' Report and the statutory responsibility of the Independent Examiner in relation to the Trustees' Report is limited to examining the report and ensuring that there are no material inconsistencies with the figures in the financial statements.

This report was approved by the Trustees on 22 January 2025 and signed on their behalf by:

Stephen Blyth
Chair

Independent examiner's report to the trustees of Restore Collective CIO

I report to the trustees on my examination of the accounts of The Sycamore Tree Trust (the Charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Charity, 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 Charity'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 have completed by examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do 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.

Renu Sabharwal

33 Kingfisher Court

Grays

Essex

RM17 5QQ

24 January 2025

RESTORE COLLECTIVE CIO
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME FROM:					
Donations & Legacies	2	6,908	-	6,908	3,170
Charitable activities		17,283	-	17,283	13,360
Grant Income		11,735	-	11,735	8,229
Investment income		-	-	-	-
TOTAL INCOME		35,926	-	35,926	24,759
EXPENDITURE ON:					
Raising funds		-	-	-	-
Charitable activities	3	11,050	-	11,200	7,873
Independent Examiner Fees	4	150	-	150	-
Employee Costs	5	22,510	-	22,510	17,701
TOTAL		33,710	-	33,710	25,574
Net Income/Expenditure for the period		2,216	-	2,216	(815)
Transfer from Restore Collective Charitable Trust		377	-	377	358
NET MOVEMENT IN FUNDS		2,593	-	2,593	(457)
Reconciliation of Funds					
Total funds brought forward		6,518	-	6,518	6,975
Total funds carried forward		9,111	-	9,111	6,518

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 13 form part of these financial statements

**RESTORE COLLECTIVE CIO
BALANCE SHEET
AS AT 31ST MARCH 2024**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	31 March 2024	31 March 2024	31 March 2024	31 March 2023
	£	£	£	£
FIXED ASSETS				
Tangible Assets	-	-	-	-
Total Tangible Assets	-	-	-	-
CURRENT				
Debtors	-	-	-	-
Cash at bank and in hand	9,739	-	9,739	7,347
Total current assets	9,739	-	9,739	7,347
CREDITORS: amounts falling due within 1 year	6 (628)	-	(628)	(829)
NET CURRENT ASSETS	9,111	-	9,111	6,518
NET ASSETS	9,111	-	9,111	6,518
CHARITY FUNDS				
General Funds	7 9,111	-	9,111	6,518
Unrestricted Revaluation Reserve	7 -	-	-	-
TOTAL FUNDS	9,111	-	9,111	6,518

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Stephen Blyth
Chair

Approved by the board of trustees on 22 January 2025

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

**RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Small Donations less than £1,000	3,320	-	3,320	3,170
Larger Gifts / Donations	1,500	-	1,500	-
Gift Aid	2,088	-	2,088	-
	6,908	-	6,908	3,170

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Legal & Professional	1,867	-	1,867	1,176
Office & General Admin	947	-	947	791
Community Projects	5,723	-	5,723	4,831
Rental Costs	1,012	-	1,012	432
Insurance	522	-	522	522
Sundry Expenses	979	-	979	121
Depreciation	-	-	-	-
	11,050	-	11,050	7,873

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024

4. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
Independent Examiner Fees	150	-	150	-
Tax advisory fee	-	-	-	-
Other fees paid to the independent examiner	-	-	-	-
	150	-	150	-

5. EMPLOYEE COSTS

	2024	2023
	£	£
Gross Salaries excl. trustees	21,558	17,242
Employer's NI	-	-
Pension Scheme Costs	952	459
Total salaries, wages & related costs	22,510	17,701

The charity employed an average of 2 staff during the period (2023: 2).

The Trustees received no remuneration during the period (2023: n/a)

6. CREDITORS

	2024	2023
	£	£
PAYE/NI/Pension	264	-
Other Creditors	214	829
Accruals	150	-
	628	829

**RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2024**

7. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	6,518	35,926	(33,710)	377	-	9,111
Other	-	-	-	-	-	-
	<u>6,518</u>	<u>35,926</u>	<u>(33,710)</u>	<u>377</u>	<u>-</u>	<u>9,111</u>
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	<u>6,518</u>	<u>35,926</u>	<u>(33,710)</u>	<u>377</u>	<u>-</u>	<u>9,111</u>

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use

Restricted Funds

The charity currently holds no restricted funds

Atherstone Youth & Children Support

England & Wales - Charity number 1185401

Accounts

Charity number: 1185401

RESTORE COLLECTIVE CIO

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

**RESTORE COLLECTIVE CIO
REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

Trustees

Craig Bird (Chair)

Sheryl White

Stephen Blyth

Chris Prees

Charity Registered Number

1185401

Principal Operating Address

9 Charlotte Way

Atherstone

Warwickshire

CV9 1AS

RESTORE COLLECTIVE CIO
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2023

The Trustees present their annual report together with the financial statements of Restore Collective for the year ended 31st March 2023.

Structure, Governance & Management

The legal name of the charity is; Restore Collective.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185401.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 21 June 2019. The trustees are all individuals.

The Methods Used to Recruit and Appoint Charity Trustees

The minimum number of trustees is 3 and the maximum is 10. At the end of March 2023, the CIO had 4 trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees are usually approached by an individual trustee and then after consultation with all trustees invited to apply, giving full references and outlining their skills, in order to ensure there is a balance on the Board. Appointment is then agreed at a trustees meeting.

Objectives & Activities

The purposes of the charity as set out in its governing document

The main objective of the CIO is "enabling people to thrive" During this period we operated in Atherstone & Mancetter, Bedworth and Hinckley.

In setting our objectives the trustees have carefully considered the Charity Commission's guidance on what constitutes public benefit, any restrictions that are currently in place, and how the charity is benefitting the public through the work of Restore Collective.

The charity achieves its objectives through three projects within the CIO, each having a specific role and way of fulfilling the overarching aim.

Achievements and Performance

We were pleased receive another years funding from Warwickshire County Council to continue our Youth Club in Atherstone. The club still takes place in The Ratcliffe Centre, but this past year we have taken young people off site to places including Hartshill Hayes for shelter building, Ruby's Yard to activities and also to Royal Meadow Drive to play outdoor games. Our Youth Worker Dave Wilson continues to support and coordinate the project for us. We have added to our team of volunteers (from the local community made up of local people) and the club continues to run weekly during term time with an average attendance of around 20 young people.

Rachel Bird continues into a third year as The Pastoral Support Worker at Outwoods Primary School (Atherstone) 3 days a week. She continues to be involved in supporting parents, facilitating Kids Matter parents' courses, running Flourish courses for students and assisting with any safeguarding issues within the school. In addition to this, she was invited to become a Governor. Rachel continues to be very embedded in the life of the school and has ongoing opportunities to be a positive influence on both staff and students.

A team of volunteers continue to run Family Events throughout the year, in June 2023 we took a number of families to Conkers, an activity centre. We subsidised the transport and entry costs to make it accessible to anyone.

In August'23 we arranged a coach trip to Barry Island in South Wales, taking two coaches. Also in August, with funding (50%) from Proton Foundation, we were able to take 6 children to a "kids camp" in Staffordshire. Here they had opportunities to grow in confidence and do new activities for the first time, and in December, we joined with St Peter's Church Mancetter and invited families to an activity event they were running.

The weekly Men's Football Group continues to thrive, friendships have been forged, around 12 men attend each session. This is for those who wouldn't normally take part in such activities and we hope that this will have a positive impact on physical and mental well-being.

In March 2023 we appointed a new member of staff (Lizzy Coleman) to lead our work in Bedworth as we continue to partner with Life Church. The funding from The 29th May 1961 Charity runs out in

RESTORE COLLECTIVE CIO

July 2024 and this project will end at that point. Rachel continues to oversee this project and will manage the new employee.

In and around all of this, we have been connecting with families and individuals, supporting bereaved children in school, delivering food to families with the support of Feed The Hungry UK, giving people lifts to hospitals, trying to arrange emergency accommodation and much more.

We give thanks for;

- 20 young people regularly attending our Youth Club
- 50 parents have participated in our “Kids Matter” courses
- Strong partnerships with other organisations with shared values
- 75 children have taken part in our “Rooted” and “Flourish” groups ran in schools

Financial Review

The Trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees consider that reserves equivalent to three months operation expenditure is required to allow for any fluctuations in income & donations.

At the end of the period the unrestricted funds, or 'free reserves' of the charity, were £6,518 as shown in Note 7.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Risk and Going Concern

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on a going concern basis.

Trustees' Responsibility Statement

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charitable will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

For the year ending 31 March 2023 no independent audit was required.

This report was approved by the Trustees on 17 January 2024 and signed on their behalf by:

Craig Bird
Chair

RESTORE COLLECTIVE CIO

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
INCOME FROM:					
Donations & Legacies	2	3,170	-	3,170	4,013
Charitable activities		13,360	-	13,360	10,522
Grant Income		8,229	-	8,229	8,306
Investment income		-	-	-	-
TOTAL INCOME		24,759	-	24,759	22,841
EXPENDITURE ON:					
Raising funds		-	-	-	-
Charitable activities	3	7,873	-	7,873	5,430
Independent Examiner Fees	4	-	-	-	-
Employee Costs	5	17,701	-	17,701	12,286
TOTAL		25,574	-	25,574	17,716
Net Income/Expenditure for the period		(815)	-	(815)	5,125
Transfer from Restore Collective Charitable Trust		358	-	358	-
NET MOVEMENT IN FUNDS		(457)	-	(457)	5,125
Reconciliation of Funds					
Total funds brought forward		6,975	-	6,975	1,850
Total funds carried forward		6,518	-	6,518	6,975

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements

**RESTORE COLLECTIVE CIO
BALANCE SHEET
AS AT 31ST MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	31 March 2023	31 March 2023	31 March 2023	31 March 2022
	£	£	£	£
FIXED ASSETS				
Tangible Assets	-	-	-	-
Total Tangible Assets	-	-	-	-
CURRENT				
Debtors	6	-	-	858
Cash at bank and in hand	7,347	-	7,347	7,370
Total current assets	7,347	-	7,347	8,228
CREDITORS: amounts falling due within 1 year	(829)	-	(829)	(1,253)
NET CURRENT ASSETS	6,518	-	6,518	6,975
NET ASSETS	6,518	-	6,518	6,975
CHARITY FUNDS				
General Funds	7	6,518	-	6,975
Unrestricted Revaluation Reserve	7	-	-	-
TOTAL FUNDS	6,518	-	6,518	6,975

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Craig Bird
Chair

Approved by the board of trustees on 17 January 2024

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

**RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023**

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Small Donations less than £1,000	3,170	-	3,170	2,513
Larger Gifts / Donations	-	-	-	1,500
Church Donations	-	-	-	-
	3,170	-	3,170	4,013

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Legal & Professional	1,176	-	1,176	743
Office & General Admin	791	-	791	911
Community Projects	4,831	-	4,831	2,415
Rental Costs	432	-	432	-
Insurance	522	-	522	426
Sundry Expenses	121	-	121	935
Depreciation	-	-	-	-
	7,873	-	7,873	5,430

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

4. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiner Fees	-	-	-	-
Tax advisory fee	-	-	-	-
Other fees paid to the independent examiner	-	-	-	-
	-	-	-	-

5. EMPLOYEE COSTS

	2023	2022
	£	£
Gross Salaries excl. trustees	17,242	12,286
Employer's NI	-	-
Pension Scheme Costs	459	-
Total salaries, wages & related costs	<u>17,701</u>	<u>12,286</u>

The charity employed an average of 2 staff during the period (2022: 1).

The Trustees received no remuneration during the period (2022: n/a)

6. DEBTORS

	2023	2022
	£	£
Trade debtors	-	858
Other debtors	-	-
Prepayments and accrued income	-	-
	-	858

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

7. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	6,975	24,759	(25,574)	358	-	6,518
Other	-	-	-	-	-	-
	<u>6,975</u>	<u>24,759</u>	<u>(25,574)</u>	<u>358</u>	<u>-</u>	<u>6,518</u>
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	<u>6,975</u>	<u>24,759</u>	<u>(25,574)</u>	<u>358</u>	<u>-</u>	<u>6,518</u>

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use

Restricted Funds

The charity currently holds no restricted funds

Atherstone Youth & Children Support

England & Wales - Charity number 1185401

Accounts

Charity number: 1185401

RESTORE COLLECTIVE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022**

**RESTORE COLLECTIVE CIO
REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

Trustees

Craig Bird (Chair)

Sheryl White

Stephen Blyth

Chris Prees

Charity Registered Number

1185401

Principal Operating Address

9 Charlotte Way

Atherstone

Warwickshire

CV9 1AS

RESTORE COLLECTIVE CIO
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their annual report together with the financial statements of Restore Collective for the year ended 31st March 2022.

Structure, Governance & Management

The legal name of the charity is; Restore Collective.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185401.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 21 June 2019. The trustees are all individuals.

The Methods Used to Recruit and Appoint Charity Trustees

The minimum number of trustees is 3 and the maximum is 10. At the end of March 2022, the CIO had 4 trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees are usually approached by an individual trustee and then after consultation with all trustees invited to apply, giving full references and outlining their skills, in order to ensure there is a balance on the Board. Appointment is then agreed at a trustees meeting.

Objectives & Activities

The purposes of the charity as set out in its governing document

The main objective of the CIO is "enabling people to thrive" During this period we operated in Atherstone & Mancetter, Bedworth and Hinckley.

In setting our objectives the trustees have carefully considered the Charity Commission's guidance on what constitutes public benefit, any restrictions that are currently in place, and how the charity is benefitting the public through the work of Restore Collective.

The charity achieves its objectives through three projects within the CIO, each having a specific role and way of fulfilling the overarching aim.

Achievements and Performance

In March 2021 we launched a new Youth Club in Atherstone, funded by Warwickshire County Council. We rent space in The Ratcliffe Centre and employ a sessional Youth Worker called Dave Wilson. Along with a team of volunteers (made up of parents already connected to Restore), we run this weekly club during term time with an average attendance of around 20 young people each week. We have just applied for funding to keep running this club into a second year.

Rachel Bird continues into a second year of work as The Pastoral Support Worker at Outwoods Primary School (Atherstone) 3 days a week. She is involved in supporting parents, facilitating Kids Matter parents' courses, running Flourish courses for students and dealing with any safeguarding issues within the school. Rachel is very embedded in the life of the school and has ongoing opportunities to be a positive influence on both staff and students.

We continue to run Family Events throughout the year, in December 2021 we held our annual Christmas Banquet at Mancetter Memorial Hall where we were joined by Amington Brass Band who serenaded us and kept us entertained with Christmas songs and carols. In February we did a Pizza and movie night, in March we did a Mother's Day event at St Peter's Church Mancetter, in April we organised an event at Outwoods Primary School, in June we arranged a trip to Conkers Activity Centre, in August we arranged a coach trip to Barry Island in South Wales, taking two coaches, in October we joined in with two events at St Peter's Church Mancetter during half term, and in November we were due to do our annual Camp Fire Event at The King's Lodge, but due to bad weather we had to cancel it.

On the 26th November we joined in with the Atherstone's Dickens Event, 1000's of people came out for a festive day and we have a stall in the Market Square. We made great connections and raised almost £100 from selling items that volunteers had made. We also had our 2022 Christmas Banquet on Saturday 10th December with support from Amington Brass Band.

We have just launched a new weekly Men's Football Group and around 14 men have signed up to be part of it. This is for those who wouldn't normally take part in such activities and we hope that this will be a positive impact on physical and mental well-being.

Our work in Bedworth continues to go well, partnering with Life Church, with ongoing funding from The 29th May 1961 Charity and some additional finances from Life Church, we are advertising for a part time Kids Matter Coordinator to further the work that Rachel and the families team from Life

RESTORE COLLECTIVE CIO

Church have been doing. Rachel continues to oversee this project and will manage the new employee.

The Trustees continue to be a fantastic support, existing Trustees are joined by new Treasurer Chris Prees, taking over from Andy Knight earlier this year. We are thankful for Chris and the skills and experiences he brings to Restore, along with long standing Trustees, Steve Blyth and Sheryl White. As a team of Trustees, we continue to do much work behind the scenes running two sister charities.

In and around all of this, we have been connecting with families and individuals in personal ways, supporting bereaved children in school, delivering food to families with the support of Feed The Hungry UK, giving people lifts to hospitals, trying to arrange emergency accommodation and much more.

We give thanks for;

- 20 young people regularly attending our Youth Club
- 35 parents have participated in our “Kids Matter” courses
- Strong partnerships with other organisations with shared values
- A steering group of local people who are organising things with us
- 53 children have taken part in our “Rooted” and “Flourish” groups ran in schools

Financial Review

The Trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees consider that reserves equivalent to three months operation expenditure is required to allow for any fluctuations in income & donations.

At the end of the period the unrestricted funds, or 'free reserves' of the charity, were £6,975 as shown in Note 7.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Risk and Going Concern

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on a going concern basis.

Trustees' Responsibility Statement

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charitable will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

For the year ending 31 March 2022 no independent audit was required.

This report was approved by the Trustees on 05 January 2023 and signed on their behalf by:

Craig Bird
Chair

RESTORE COLLECTIVE CIO

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2022	2022	2022	2021
		£	£	£	£
INCOME FROM:					
Donations & Legacies	2	4,013	-	4,013	2,659
Charitable activities		10,522	-	10,522	10,770
Grant Income		8,306	-	8,306	-
Investment income		-	-	-	-
TOTAL INCOME		22,841	-	22,841	13,429
EXPENDITURE ON:					
Raising funds		-	-	-	-
Charitable activities	3	5,430	-	5,430	6,619
Independent Examiner Fees	4	-	-	-	-
Employee Costs	5	12,286	-	12,286	5,558
TOTAL		17,716	-	17,716	12,177
Net Income/Expenditure for the period		5,125	-	5,125	1,252
Transfer from The Sycamore Tree Trust		-	-	-	-
NET MOVEMENT IN FUNDS		5,125	-	5,125	1,252
Reconciliation of Funds					
Total funds brought forward		1,850	-	1,850	598
Total funds carried forward		6,975	-	6,975	1,850

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 12 form part of these financial statements

**RESTORE COLLECTIVE CIO
BALANCE SHEET
AS AT 31ST MARCH 2022**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	31 March 2022	31 March 2022	31 March 2022	31 March 2021
	£	£	£	£
FIXED ASSETS				
Tangible Assets	-	-	-	-
Total Tangible Assets	-	-	-	-
CURRENT				
Debtors	6 858	-	858	-
Cash at bank and in hand	7,370	-	7,370	2,877
Total current assets	8,228	-	8,228	2,877
CREDITORS: amounts falling due within 1 year	(1,253)	-	(1,253)	(1,027)
NET CURRENT ASSETS	6,975	-	6,975	1,850
NET ASSETS	6,975	-	6,975	1,850
CHARITY FUNDS				
General Funds	7 6,975	-	6,975	1,850
Unrestricted Revaluation Reserve	7 -	-	-	-
TOTAL FUNDS	6,975	-	6,975	1,850

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Craig Bird
Chair

Approved by the board of trustees on 05 January 2023

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Small Donations less than £1,000	2,513	-	2,513	2,599
Larger Gifts / Donations	1,500	-	1,500	-
Church Donations	-	-	-	60
	4,013	-	4,013	2,659

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Rent & Rates (incl mains supplies)	-	-	-	-
Transport & Travel	958	-	958	-
Donations	935	-	935	635
Charitable Food	999	-	999	1,850
Charitable Gifts	458	-	458	2,525
General Administrative	1,119	-	1,119	1,147
Legal & Professional Fees	743	-	743	-
Software/Website	218	-	218	462
Depreciation	-	-	-	-
	5,430	-	5,430	6,619

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

4. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner Fees	-	-	-	-
Tax advisory fee	-	-	-	-
Other fees paid to the independent examiner	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>

5. EMPLOYEE COSTS

	2022	2021
	£	£
Gross Salaries excl. trustees	12,286	5,558
Employer's NI	-	-
Pension Scheme Costs	-	-
Total salaries, wages & related costs	<u>12,286</u>	<u>5,558</u>

The company employed an average of 1 staff during the period (2021: 1).

The Trustees received no remuneration during the period (2021: n/a)

6. DEBTORS

	2022	2021
	£	£
Trade debtors	858	-
Other debtors	-	-
Prepayments and accrued income	-	-
	<hr/>	<hr/>
	<u>858</u>	<u>-</u>

RESTORE COLLECTIVE CIO
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

7. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	1,850	22,841	(17,716)	-	-	6,975
Other	-	-	-	-	-	-
	<u>1,850</u>	<u>22,841</u>	<u>(17,716)</u>	<u>-</u>	<u>-</u>	<u>6,975</u>
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	<u>1,850</u>	<u>22,841</u>	<u>(17,716)</u>	<u>-</u>	<u>-</u>	<u>6,975</u>

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use

Restricted Funds

The charity currently holds no restricted funds

Atherstone Youth & Children Support

England & Wales - Charity number 1185401

Accounts

Charity number: 1185401

RESTORE COLLECTIVE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

**RESTORE COLLECTIVE
REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY AND ITS TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

Trustees

Craig Bird (Chair)

Sheryl White

Stephen Blyth

Andrew Knight

Charity Registered Number

1185401

Principal Operating Address

Fieldview Barn

Top Road

Barnacle

Coventry

CV7 9LE

RESTORE COLLECTIVE
STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2021

The Trustees present their annual report together with the financial statements of Restore Collective for the year ended 31st March 2021.

Structure, Governance & Management

The legal name of the charity is; Restore Collective.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1185401.

The governing document of the charity is the Trust Deed establishing the charity – this is dated 21 June 2019. The trustees are all individuals.

The Methods Used to Recruit and Appoint Charity Trustees

The minimum number of trustees is 3 and the maximum is 10. At the end of March 2021, the Trust had 4 trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. Prospective trustees are usually approached by an individual trustee and then after consultation with all trustees invited to apply, giving full references and outlining their skills, in order to ensure there is a balance on the Board. Appointment is then agreed at a trustees meeting.

Objectives & Activities

The purposes of the charity as set out in its governing document

The main objective of the Trust is "enabling people to thrive" During this period we operated in Atherstone & Mancetter, Bedworth and Hinckley.

In setting our objectives the trustees have carefully considered the Charity Commission's guidance on what constitutes public benefit, any restrictions that are currently in place, and how the charity is benefitting the public through the work of Restore Collective Charitable Trust (previously called Sycamore Tree Trust).

The charity achieves its objectives through three projects within the Trust, each having a specific role and way of fulfilling the overarching aim.

Main activities undertaken in relation to those purposes during the period

A family support project in Atherstone and Mancetter, as well as having a Family Support Worker based in a local primary school, delivering Parenting Support Groups with resources / training from Kids Matter, and delivering Confidence boosting courses for young people with resources called Flourish and Rooted produced by Proton Foundation.

An inspired individual joined the Trust who runs projects / coaching sessions / training courses in Hinckley Leicestershire.

In Bedworth we started a new project due to funding received from The 29th May 1961 Trust over a 3 year period. In partnership with Life Church, we delivered Flourish and Rooted courses as well as delivering Kids Matter groups for parents.

The main activities undertaken during the period to further the charity's purpose for the public benefit

The public is benefitted by being able to access these services and thus improve their quality of life, either through receiving general support and community or being mentored and assisted in developing positive life skills and resolving immediate issues, being relieved of poverty and being given the opportunity to develop a sustainable income.

The charity is set up purely to benefit the public, and no-one within the organisation personally gains from the Trust. This is ensured by strict adherence to policies and conflict of interest guidelines

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The difference the charity's performance during the period has made to the beneficiaries of the charity and the degree to which the achievements and performance during the period have benefitted wider society

The work we do in in Atherstone and Mancetter (North Warwickshire) continues to thrive. We continue to support a number of families and young people who have been referred to us from schools. We hold monthly events and trips for families in the community. In addition to this, the created "community steering group", which is made up of volunteers, trustees, local residents, parents and teenagers, and two church partners is

RESTORE COLLECTIVE

working really well, making decisions together, all giving their ideas and contributions to our activities and events.

Covid-19 (coronavirus) Update

At the time of signing these accounts off, the Coronavirus has impacted the work of the charity. The Trustees have been following and implementing the recommendations and guidance from the UK government (and thereby the chief medical officer and chief scientific officer). All events and activities have had to be delayed until further notice and our volunteer had to come out of the school that she was working in. To try and stay in touch with some families we did weekly food hamper deliveries to homes. See note 8

Financial Review

The Trustees consider the financial performance by the charity to have been satisfactory.

Reserves Policy

The Trustees have drawn up a reserves policy which outlines how the charity manages and monitors reserves. Specifically, this states that each department must set up, monitor and maintain its own budget for the year and then keep costs etc within budgets as strictly as possible.

All the funds of the charity are currently unrestricted, and the use of the funds is at the discretion of the Trustees and subject to the rules established in the charity constitution.

Risk and Going Concern

The board of Trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The Trustees have identified no significant short or medium term financial risks to the charity's continued operations, and therefore the accounts have been prepared on a going concern basis.

Trustees' Responsibility Statement

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice 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 charitable will continue in operation.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection and prevention of fraud and other irregularities.

For the year ending 31 March 2021 no independent audit was required.

This report was approved by the Trustees on 30 December 2021 and signed on their behalf by:

Craig Bird
Chair

RESTORE COLLECTIVE

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		2021	2021	2021	2020
		£	£	£	£
INCOME FROM:					
Donations & Legacies	2	2,659	-	2,659	1,615
Charitable activities		10,770	-	10,770	-
Other trading activities		-	-	-	-
Investment income		-	-	-	-
TOTAL INCOME		13,429	-	13,429	1,615
EXPENDITURE ON:					
Raising funds		-	-	-	-
Charitable activities	3	6,619	-	6,619	1,827
Independent Examiner Fees	4	-	-	-	-
Employee Costs	5	5,558	-	5,558	-
TOTAL		12,177	-	12,177	1,827
Net Income/Expenditure for the period		1,252	-	1,252	(212)
Transfer from The Sycamore Tree Trust		-	-	-	810
NET MOVEMENT IN FUNDS		1,252	-	1,252	598
Reconciliation of Funds					
Total funds brought forward		598	-	598	-
Total funds carried forward		1,850	-	1,850	598

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 7 to 11 form part of these financial statement

**RESTORE COLLECTIVE
BALANCE SHEET
AS AT 31ST MARCH 2021**

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Note	31 March 2021	31 March 2021	31 March 2021	31 March 2020
	£	£	£	£
FIXED ASSETS				
Tangible Assets	-	-	-	-
Total Tangible Assets	-	-	-	-
CURRENT				
Debtors	6	-	-	95
Cash at bank and in hand	2,877	-	2,877	503
Total current assets	2,877	-	2,877	598
CREDITORS: amounts falling due within 1 year	(1,027)	-	(1,027)	-
NET CURRENT ASSETS	1,850	-	1,850	598
NET ASSETS	1,850	-	1,850	598
CHARITY FUNDS				
General Funds	7	1,850	-	1,850
Unrestricted Revaluation Reserve	7	-	-	-
TOTAL FUNDS	1,850	-	1,850	598

The 'SORP' ref above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward figures above have been agreed to the SOFA.

The Trustees acknowledge their responsibilities for complying with the requirements of charity regulation with respect to accounting records and the preparation of financial statements.

The charity is not subject to Independent Examination under charity legislation.

Craig Bird
Chair

Approved by the board of trustees on 30 December 2021

RESTORE COLLECTIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales (CCEW), effective January 2016, (The SORP), and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015 (as amended by the Bulletin issued in February 2016) in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The accounts have been prepared on a going concern basis

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred

RESTORE COLLECTIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

ACCOUNTING POLICIES (continued)

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities and is decreased by the utilisation of any provision within the period and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

RESTORE COLLECTIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Small Donations less than £1,000	2,599	-	2,599	1,615
Gift Aid	-	-	-	-
Church Donations	60	-	60	-
	2,659	-	2,659	1,615

3. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Rent & Rates (incl mains supplies)	-	-	-	-
Transport & Travel	-	-	-	200
Donations	635	-	635	-
Charitable Food	1,850	-	1,850	711
Charitable Gifts	2,525	-	2,525	467
General Administrative	1,147	-	1,147	257
Legal & Professional Fees	-	-	-	70
Software/Website	462	-	462	122
Depreciation	-	-	-	-
	6,619	-	6,619	1,827

RESTORE COLLECTIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

4. FEES FOR EXAMINATION OF THE ACCOUNTS

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Independent Examiner Fees	-	-	-	-
Tax advisory fee	-	-	-	-
Other fees paid to the independent examiner	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	-

5. EMPLOYEE COSTS

	2021	2020
	£	£
Gross Salaries excl. trustees	5,558	-
Employer's NI	-	-
Pension Scheme Costs	<hr/>	<hr/>
Total salaries, wages & related costs	<hr/> 5,558 <hr/>	<hr/> - <hr/>

The company employed an average of 1 staff during the period (2020: n/a).

The Trustees received no remuneration during the period (2020: n/a)

6. DEBTORS

	2021	2020
	£	£
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	<hr/>	<hr/> 95
	<hr/>	<hr/> 95 <hr/>

RESTORE COLLECTIVE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

7. STATEMENT OF FUNDS

	Brought forward	Income	Expense	Transfers in/out	Gains / (losses)	Carried forward
	£	£	£	£	£	£
Unrestricted Funds						
General Funds	598	13,429	(12,177)	-	-	1,850
Other	-	-	-	-	-	-
	598	13,429	(12,177)	-	-	1,850
Restricted Funds						
	-	-	-	-	-	-
	-	-	-	-	-	-
Total Funds	598	13,429	(12,177)	-	-	1,850

General Funds

These funds are held for meeting the objectives of the charity and to provide reserves for future activities and, subject to charity legislation, are free from all restrictions on their use

Restricted Funds

The charity currently holds no restricted funds

8. NON-ADJUSTING BALANCE SHEET EVENT

Due to the Coronavirus pandemic Restore Collective had to delay activities and events which will have an impact on the 2021-22 financial period. At time of reviewing the 2020-21 accounts the Trustees have reviewed the accounts and funds of the charity to ensure that there are sufficient assets and cashflow to allow the charity to continue operation.