

REGISTERED COMPANY NUMBER: CE024451 (England and Wales)
REGISTERED CHARITY NUMBER: 1192907

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
THE EPIC RESTART FOUNDATION**

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

THE EPIC RESTART FOUNDATION

**Contents of the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Cash Flow Statement	7
Notes to the Cash Flow Statement	8
Notes to the Financial Statements	9 to 13
Detailed Statement of Financial Activities	14

THE EPIC RESTART FOUNDATION
Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The EPIC Restart Foundation is a UK registered charity which supports people to recover from the effects of a gambling disorder. Our objective is to provide person-centred, practical support that empowers those recovering from gambling harm to positively restart their lives. We serve the whole UK, working with individuals in recovery (i.e. post-treatment or otherwise abstinent after gambling harm, but needing further support).

People can find themselves at rock bottom after suffering gambling harm. Poor mental health, broken relationships, depression and anxiety as well as isolation, stigma and lack of confidence all increase the high risk of relapse. The Covid 19 pandemic has exacerbated risk factors including social isolation and financial insecurity.

Working with expert delivery partners, the EPIC Restart Foundation offers life changing events, personal development workshops and intensive mentoring and coaching. Our programmes inspire and empower participants by providing constructive tools to overcome isolation, develop new coping strategies and a sense of purpose, increase self-awareness and resilience, rebuild relationships and gain new skills to support recovery. We restore confidence and self-belief that enables people to rebuild their lives after gambling harm and help sustain a positive recovery, with reduced vulnerability to the risk of relapse.

Public benefit

The principal objective of the Foundation is to provide practical support to help those recovering from gambling harm to positively restart their lives. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Foundation's aims and objectives and in planning future activities and funding policies.

THE EPIC RESTART FOUNDATION
Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2022

Strategic report

Achievement and performance

Charitable activities

Our activities and achievements in 2022 included:

- Increasing our impact by offering a UK-wide, diverse, accessible and person-centred programme of activities available to those wanting support to rebuild their life after gambling harm
- Delivering 10 residential and one-day in-person workshops with expert partners
- Supporting over 140 individuals with over 1,300 hours of intensive lived experience-led mentoring support, guidance and advice.
- Launching the EPIC Community, an ongoing support network offering a wide-ranging online programme of expert coaching, education, and inspirational guest speakers with lived experience sharing their personal stories of recovery from gambling harm
- Increasing the participation of women by 25% and launching Woman. Empowered - piloting online workshops and mentoring designed to address women's needs in recovery
- Engaging with over 900 people through an Outreach programme of visits to treatment providers to support the transition from treatment to rebuilding a positive life in recovery; online activity and participation at gambling harm forums
- Providing skills development sessions and a digital toolkit to support a positive recovery
- Carrying out needs analysis with 230 individuals through online surveys and in-person consultations - gaining a better understanding of our audience, their needs and wants, and shaping our future programmes
- Securing support from a range of partners and funders and continuing to build relationships in the sector including strong referral pathways with the National Gambling Treatment Service - such as GamCare, Gordon Moody Association and others
- Receiving exceptional feedback from delegates, many of whom have secured new jobs, learnt new skills, reconnected with family and started to rebuild their lives with a renewed sense of purpose and improved confidence and self-belief

How we fulfilled our objectives in 2022

The Foundation works collaboratively with healthcare professionals, learning and development experts, clinical therapists and those with lived experience of gambling harm to develop and deliver a programme of activities that supports the National Strategy to Reduce Gambling Harm.

Delegates recovering from gambling harm were referred to the Foundation from a wide variety of sources including clinical treatment providers, connected charities, self-referrals, and other recommendations. Delegates were supported by their mentors throughout their programme for up to 6 months, focussing on goal-setting and action planning to identify the next steps in their personal journey of recovery.

Independent external monitoring and evaluation was undertaken to examine the level of participation, changes in skills, personal resources, and life changes amongst delegates. Internal evaluation captured feedback from events to help shape future activities.

A wide range of benefits are being reported by those taking part in our programme including:

- Improved confidence, self-awareness and self-belief.
- Development of new skills, successfully returning to study or securing a new job.
- Greater sense of purpose, more confidence to manage personal finances, with the tools to sustain a healthy lifestyle.
- Reconnection with family, children and developing a more positive personal network of support to help sustain recovery.
- Independent expert evaluation from RG+ reports "substantial growth across several areas - increased knowledge, confidence in skills, and self-awareness. "Mentoring has had a significant impact" "The vast majority rated the overall programme and each component as 'very good' - the highest possible rating".

Future plans include launching new thematic programmes that focus on building the core elements of recovery capital: mental health and wellbeing, connection and relationships, resilience & self-worth and practical skills for recovery. We shall also scale up our work to reach more people, extending the Foundation's offer to a wider range of participants, including hard to reach groups, creating a more diverse, accessible, and user-led offering to deliver greater impact.

Financial review

Total income in the period was £344,920, secured from charitable funds raised to support the Foundation and its programme. The trustees' intention is to limit the overhead expenditure to 20% of income. The Foundation's principal source of income was from charitable funding; corporate charitable donations and personal donations. The trustees do not accept donations from any company or organisation which might result in fettering or dictating our activities or creates a conflict of interest. Our aim in future years is to build a financially sustainable operating model that delivers maximum impact and supports long term growth and development.

THE EPIC RESTART FOUNDATION
Report of the Trustees
FOR THE YEAR ENDED 31 DECEMBER 2022

Strategic report

Financial review

Investment policy and objectives

At the end of its second year of operation, the Foundation has Reserves of £41,108 and no Invested income. Our intention is to build and maintain cash Reserves equivalent to 3-6 months' operating costs. There are no material uncertainties casting significant doubt about the Foundation's ability to continue.

Structure, governance and management

Governing document

The charity is controlled by its governing document and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Foundation is governed by its Constitution dated November 2020.

Recruitment and appointment of new trustees

The trustees are not remunerated for their services. New trustees are recruited through application and interview, ensuring that the skills of any new trustees complement those of the existing trustees. Appointment of new trustees is by a vote of the current trustees. Training includes a one to one knowledge transfer session with an existing trustee and the CEO.

Organisational structure

The trustees meet on a regular basis to discuss the work and development of the Foundation. The trustees delegate authority to the Chief Executive Officer to lead and manage the Foundation supported by a small team of 4 other employees. There are no other volunteers. Additional activity is carried out by independent contractors and other support is provided on occasion by EPIC Risk Management (EPG) as part of its contribution and commitment to supporting the Foundation in its development.

Reference and administrative details

Registered Company number

CE024451 (England and Wales)

Registered Charity number

1192907

Registered office

Suite 2 Northern Diver Building
Appley Lane North
Appley Bridge
Wigan
WN6 9AE

Trustees

Ms R E L Jones
R J White
A A Barraclough
P D Buck

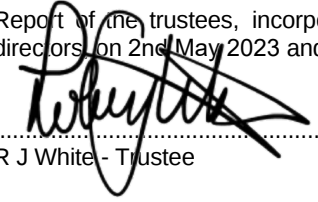
Company Secretary

Ms S Parr

Independent Examiner

NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors on 2nd May 2023 and signed on the board's behalf by:


.....
R J White - Trustee

**Independent Examiner's Report to the Trustees of
The Epic Restart Foundation**

Independent examiner's report to the trustees of The Epic Restart Foundation ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA ATT which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Neil Whittingham BA(Hons)
FCA ATT
NRB
1st Floor Waterside House
Waterside Drive
Wigan
Lancashire
WN3 5AZ

Date:

THE EPIC RESTART FOUNDATION

Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2022

				Year Ended 31.12.22 Total funds £	Period 22.12.20 to 31.12.21 Total funds £
	Notes	Unrestricted fund £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	314,110	30,810	344,920	779,355
EXPENDITURE ON					
Charitable activities	3				
Programme Venues		27,597	-	27,597	38,544
Digital Learning		-	-	-	38,172
Evaluation		28,007	-	28,007	17,058
Special Events		-	-	-	1,110
Staff Costs		187,508	-	187,508	100,691
Programme Travel		14,900	5,000	19,900	25,751
Programme Equipment		5,202	-	5,202	2,955
Programme Activities		126,786	22,250	149,036	266,078
Charity start-up costs		-	-	-	15,186
Fundraising		22,537	-	22,537	-
Associate Fees		39,155	-	39,155	-
Other		21,232	-	21,232	77,448
Total		472,924	27,250	500,174	582,993
NET INCOME/(EXPENDITURE)		(158,814)	3,560	(155,254)	196,362
RECONCILIATION OF FUNDS					
Total funds brought forward		196,362	-	196,362	-
TOTAL FUNDS CARRIED FORWARD		37,548	3,560	41,108	196,362

The notes form part of these financial statements

THE EPIC RESTART FOUNDATION

**Balance Sheet
31 DECEMBER 2022**

	Notes	Unrestricted fund £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	9	1,054	-	1,054	1,865
CURRENT ASSETS					
Cash at bank		189,705	3,560	193,265	224,294
CREDITORS					
Amounts falling due within one year	10	(153,211)	-	(153,211)	(29,797)
NET CURRENT ASSETS		<u>36,494</u>	<u>3,560</u>	<u>40,054</u>	<u>194,497</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		37,548	3,560	41,108	196,362
NET ASSETS		<u>37,548</u>	<u>3,560</u>	<u>41,108</u>	<u>196,362</u>
FUNDS	11				
Unrestricted funds				37,548	196,362
Restricted funds				3,560	-
TOTAL FUNDS				<u>41,108</u>	<u>196,362</u>

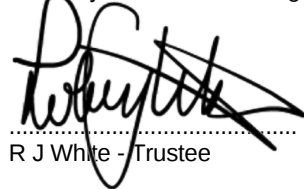
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd May 2023 and were signed on its behalf by:


.....
R J White - Trustee

THE EPIC RESTART FOUNDATION

**Cash Flow Statement
FOR THE YEAR ENDED 31 DECEMBER 2022**

		Year Ended 31.12.22 £	Period 22.12.20 to 31.12.21 £
	Notes		
Cash flows from operating activities			
Cash generated from operations	1	(31,029)	226,750
Net cash (used in)/provided by operating activities		(31,029)	226,750
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(2,456)
Net cash provided by/(used in) investing activities		-	(2,456)
Change in cash and cash equivalents in the reporting period		(31,029)	224,294
Cash and cash equivalents at the beginning of the reporting period		224,294	-
Cash and cash equivalents at the end of the reporting period		193,265	224,294

The notes form part of these financial statements

THE EPIC RESTART FOUNDATION

Notes to the Cash Flow Statement
FOR THE YEAR ENDED 31 DECEMBER 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Year Ended 31.12.22 £	Period 22.12.20 to 31.12.21 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(155,254)	196,362
Adjustments for:		
Depreciation charges	810	591
Increase in creditors	123,415	29,797
Net cash (used in)/provided by operations	<u>(31,029)</u>	<u>226,750</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22 £	Cash flow £	At 31.12.22 £
Net cash			
Cash at bank	224,294	(31,029)	193,265
	<u>224,294</u>	<u>(31,029)</u>	<u>193,265</u>
Total	<u>224,294</u>	<u>(31,029)</u>	<u>193,265</u>

THE EPIC RESTART FOUNDATION

Notes to the Financial Statements
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33.3% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	Year Ended	Period
	31.12.22	22.12.20
	£	to
		31.12.21
	£	£
Donations	344,920	779,355
	<u> </u>	<u> </u>

THE EPIC RESTART FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Programme Venues	27,597	-	27,597
Evaluation	28,007	-	28,007
Staff Costs	131,115	56,393	187,508
Programme Travel	19,900	-	19,900
Programme Equipment	5,202	-	5,202
Programme Activities	149,036	-	149,036
Fundraising	22,537	-	22,537
Associate Fees	39,155	-	39,155
	<u>422,549</u>	<u>56,393</u>	<u>478,942</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Other resources expended	-	7,068	7,068
Staff Costs	56,393	-	56,393
	<u>56,393</u>	<u>7,068</u>	<u>63,461</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	Year Ended 31.12.22 £	Period 22.12.20 to 31.12.21 £
Depreciation - owned assets	<u>811</u>	<u>591</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the period ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 December 2022.

7. STAFF COSTS

	Year Ended 31.12.22 £	Period 22.12.20 to 31.12.21 £
Wages and salaries	170,857	136,741
Social security costs	13,726	13,819
Other pension costs	2,925	2,195
	<u>187,508</u>	<u>152,755</u>

THE EPIC RESTART FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.22	Period 22.12.20 to 31.12.21
Admin & support staff	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>779,355</u>	<u>-</u>	<u>779,355</u>
EXPENDITURE ON			
Charitable activities			
Programme Venues	38,544	-	38,544
Digital Learning	38,172	-	38,172
Evaluation	17,058	-	17,058
Special Events	1,110	-	1,110
Staff Costs	100,691	-	100,691
Programme Travel	25,751	-	25,751
Programme Equipment	2,955	-	2,955
Programme Activities	266,078	-	266,078
Charity start-up costs	15,186	-	15,186
Other	<u>77,448</u>	<u>-</u>	<u>77,448</u>
Total	<u>582,993</u>	<u>-</u>	<u>582,993</u>
NET INCOME	<u>196,362</u>	<u>-</u>	<u>196,362</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>196,362</u></u>	<u><u>-</u></u>	<u><u>196,362</u></u>

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>2,456</u>
DEPRECIATION	
At 1 January 2022	591
Charge for year	<u>811</u>
At 31 December 2022	<u>1,402</u>
NET BOOK VALUE	
At 31 December 2022	<u><u>1,054</u></u>
At 31 December 2021	<u><u>1,865</u></u>

THE EPIC RESTART FOUNDATION

Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Trade creditors	1,513	15,061
Social security and other taxes	-	4,431
Other creditors	1,698	305
Accruals and deferred income	150,000	10,000
	<u>153,211</u>	<u>29,797</u>

11. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	196,362	(158,814)	37,548
Restricted funds			
Restricted Funds	-	3,560	3,560
TOTAL FUNDS	<u>196,362</u>	<u>(155,254)</u>	<u>41,108</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	314,110	(472,924)	(158,814)
Restricted funds			
Restricted Funds	30,810	(27,250)	3,560
TOTAL FUNDS	<u>344,920</u>	<u>(500,174)</u>	<u>(155,254)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.21 £
Unrestricted funds		
General fund	196,362	196,362
TOTAL FUNDS	<u>196,362</u>	<u>196,362</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	779,355	(582,993)	196,362
TOTAL FUNDS	<u>779,355</u>	<u>(582,993)</u>	<u>196,362</u>

THE EPIC RESTART FOUNDATION

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

THE EPIC RESTART FOUNDATION

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Year Ended 31.12.22 £	Period to 31.12.21 £	22.12.2	0
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	344,920	779,355		
Total incoming resources	344,920	779,355		
EXPENDITURE				
Charitable activities				
Wages	120,357	90,908		
Social security	9,146	8,463		
Pensions	1,612	1,320		
Programme Venues	27,597	38,544		
Digital Learning	-	38,172		
Evaluation	28,007	17,058		
Special Events	-	1,110		
Programme travel	19,900	25,751		
Programme equipment	5,202	2,955		
Programme Activities	149,036	266,078		
Charity start-up costs	-	15,186		
Fundraising	22,537	-		
Associate Costs	39,155	-		
	422,549	505,545		
Other				
Training	2,306	3,780		
Computer Software & Consumable	4,894	1,934		
Accreditation & Quality	-	675		
Licence & Regulatory Fees	50	50		
Bank Charges	455	30		
Repairs and renewals	255	90		
Insurance	1,526	1,953		
Postage and stationery	247	230		
Sundries	274	283		
Advertising	3,347	7,800		
Computer equipment	810	591		
	14,164	17,416		
Support costs				
Management				
Wages	50,500	45,833		
Social security	4,580	5,356		
Pensions	1,313	875		
	56,393	52,064		
Governance costs				
Accountancy and legal fees	7,068	7,968		
Total resources expended	500,174	582,993		
Net (expenditure)/income	(155,254)	196,362		

This page does not form part of the statutory financial statements