



# Unaudited Financial Statements

**RESTART FOUNDATION CIO**

December 2024

**CHARITY REGISTRATION NUMBER: 1203921**

**HEENI LAWSON**

**Chartered Certified Accountants**

10 Shamrock Way, London, N14 5RY

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# Trustees' Annual Report

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2024.

## REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Restart Foundation CIO	
Charity registration number	1203921	
Principal office	26 Grove Gardens Teddington TW11 8AP	
The trustees	L D Meriel A Yansons V Goncharuk V Tahmazova	(Appointed 10 July 2023) (Appointed 14 November 2023) (Appointed 12 November 2023) (Appointed 29 November 2023)
Independent examiner	Ponnappah Baheerathan FCCA Heeni Lawson 10 Shamrock Way London N14 5RY	

## OBJECTIVES AND ACTIVITIES

Restart Foundation was founded in 2023 with the vision of bringing good mental health and wellbeing to Ukraine. The tragic invasion of Ukraine in February 2022 and the on-going war created a great need for mental, emotional and physical support services in the country. From children in kindergartens, their parents and teachers, to veterans fresh from the front-lines, to ordinary civilians, there are few who are not in need of professional support, whether this is one-to-one work with a psychologist, a counselling group or a program of physiotherapy. For some, it is all of them. For the population of 43 million Ukrainians, the experience of a brutal invasion of their country, followed by months and years of shelling and uncertainty, loss of stability, income and wellbeing, has left millions without the skills to cope with this new reality. Restart Foundation looks to the positive future of Ukraine, and that starts with good mental health.

## **TO FULFIL OUR VISION, WE HAVE 3 GOALS WE WORK TOWARDS:**

### **1. Helping people live happy and prosperous lives through providing mental health and wellbeing services**

We are building a wide network of mental health and wellbeing services, which will target both specific groups such as kindergartens, schools, veterans, families of military, the elderly and more; and also the general public who may be in need of support. Our services will include, but not be limited to, psychological support, counselling, wellbeing practices and physiotherapy.

### **2. Raising awareness of how all people can live fulfilled lives with good mental health, via media campaigns, website information and lectures**

A key part of ensuring a nation has good mental health, is providing access to information about how to achieve and maintain good mental health, as well as how to identify any issues people might be experiencing. Our first task is to transform our charity website into a hub for mental health information and practices, including articles, videos and information by topic. Following this will be media campaigns promoting good mental health practices; series of lectures; publications.

### **3. Support & training of mental health professionals to ensure there are enough professionals working in Ukraine and that they are properly supported**

Ukraine requires its professional mental health workers to step into a crucial role of ensuring the country has a bright future. At Restart Foundation, we want to make sure that these professionals are supported in this critical role and that they have enough rest, balance, training and professional development to be able to sustain long careers in this area. We plan to establish Restart Foundation as a hub of support, information and training for mental health workers.

## **PUBLIC BENEFIT:**

The Trustees have had regard to Charity Commission guidance on public benefit, set out in section 4 of the Charities Act 2006, and we consider that all our work complies in very tangible ways with the concept of public benefit. The Trustees are convinced the work of its membership fulfils every criteria of public benefit and that significant impact is attained through our direct work and the work we support through others.

# **ACHIEVEMENTS AND PERFORMANCE**

## **CHARITY DEVELOPMENT / GOVERNANCE / FUNDRAISING**

### **During the reporting period, Restart Foundation:**

- Successfully registered with the Charity Commission on 10th July 2023
- Appointed and confirmed Alla Yansons, a leading Ukrainian psychologist, as CEO
- Designed, wrote and launched the Restart Foundation website, in both English and Ukrainian versions
- Sought and recruited an expert fundraiser with experience in Ukrainian charity and UK fundraising
- Developed a Business Plan together with an experienced Charity Consultant from the Action Planning Charity
- Won 4 major grants:
  1. £10,000 from The Lockwood Charitable Foundation
  2. £13,800 from the Brian Murtagh Charitable Trust
  3. £5,000 from the William Leech Charity
  4. £7,000 from the Farthing Trust (this was confirmed in October 2024 but will be paid in January 2025)
- Applied for many other grants and funding opportunities, together with our fundraiser
- Worked on the Governance of the charity with several key policies. Most notably, our Safeguarding Policy which we translated into Ukrainian and spent considerable time ensuring that it was clear and accessible to all our Ukrainian colleagues. Other Policies we created were: Cookies Policy; Data Privacy Notice Policy; Risk Register; Risk Management Policy; Social Media Policy; Trustee Conflict of Interest Policy.
- Welcomed 3 new Patrons to the charity, who will bring both wide Ukraine experience and also create trust from potential donors: Lord Banner KC, Robert Brinkley CMG, former Ambassador to Ukraine and Rob Rinder MBE, a leading barrister, broadcaster and author.
- Planned an official charity Launch Event which was held at the House of Lords on 27 February 2025, and hosted by Lord Banner, KC. The goal of this event was to raise the profile of Restart Foundation and to personally meet and make connections with a number of potential long-term donors and supporters. Three of our psychologist partners travelled to the UK from Ukraine to be able to help the charity show off its important work at the event and speak about their important work.

## MENTAL HEALTH PROGRAMMES / CHILDREN – TEACHERS – PARENTS

The programme that Restart Foundation currently runs is called Safe Space. This programme was co-created by Restart Foundation's partner and the supervisor of our psychology work, Oksana Zaleska, who is one of Ukraine's leading psychologists. She works at the Kyiv Mohyla Academy (Ukraine's oldest university) which was a partner in creating the Safe Space programme. The programme has been used in conflict zones in Eastern Ukraine since 2015 and was extensively tested by Oksana herself as well as many other child psychologists.

The programme focuses on creating a circle of psychological protection around young children. A psychologist works with groups of children in a kindergarten, and also their parents and their teachers – helping all the key people around the children to understand their behaviours and to be able to protect them from long-term trauma. The programme directly helps the parents and teachers as it removes the burden of not knowing how to deal with children in trauma situations. For full details of the Safe Space programme, see our website: <https://>

### Pilot Programmes

Restart Foundation ran 2 pilot programmes (funded by the Trustees), starting from March 2023. The pilot programmes enabled us to build strong relationships with our key psychologists and to gain important experience in working with the Directors or owners of kindergartens and in running the programmes with Restart Foundation as the lead partner. With our goal of running many such programmes in the future, these pilots were key to being ready to launch funded programmes as soon as we won grant money to do so.

In the Kyiv kindergarten Happy Point (March – July 2023), we helped the following:

- 56 children
- 112 parents/guardians
- 10 teachers and staff

In the Kyiv kindergarten Kazkovi Kids / Fairytale Kids (October 2023 – January 2024), we helped the following:

- 32 children
- 64 parents/guardians
- 5 teachers and staff

### Funded Programmes

Once we had received our first grant, we were able to run fully funded programmes. We decided to continue working with the Kazkovi Kids / Fairytale Kids, where we had

built a good relationship with the Director, and ran the Safe Space programme with different groups of children.

In the kindergarten Kazkovi Kids / Fairytale Kids (July – September 2024), we helped the following:

- 14 children
- 14 parents/guardians
- 7 teachers and staff
- 2 psychologist interns, who received training and experience

In the kindergarten La Malyuk (November 2024 – January 2025), we helped the following:

- 33 children
- 33 parents/guardians
- 12 teachers and staff
- 4 psychologist interns, who receive training and experience

For these funded programmes, we developed a data monitoring programme to gather scientific data from our psychology programmes. For this, we worked with a data monitoring specialist who helped us write a detailed report on the results of the programme, both for our funders, for the scientific community and for our own records.

### **Mental Health Programmes / Military – Veterans**

We worked to develop the direction of psychology programmes for military and veterans. We researched and found proven programmes to work with and high-level specialists who can carry out the programmes. We built relationships with these professionals and plan to launch programmes with them as soon as we are ready with funding and logistics.

We worked with the German company Neurocare, which has cutting edge technology for patients with trauma and PTSD and Phantom Limb Syndrome. They are offering to gift a number of devices and their technology to Restart Foundation. We sought and found high-level psychology specialists who are willing to work with this equipment, and they have already begun the training provided by Neurocare. We are now working on finding the best way to receive the physical devices from the company.

### **Support of Mental Health Professionals**

We provided significant support to the psychologists we work with, as they are under extreme stress living in live war-conditions. It is one of Restart Foundation's key goals to support the mental health workers of Ukraine.

We built and developed relationships with key psychologists in Ukraine, both those working with children and also those working with military and veterans.

We provided support and professional supervision for our main psychologist Olena Tkachenko, who was supervised by our Partner Psychologist Oksana Zaleska.

We funded the supervision of 1 intern during our pilot programmes, who has subsequently been employed first by the Happy Point kindergarten and then by Kazkovi Kids; and 4 interns during our funded programmes. These interns were supervised by Olena Tkachenko and gained valuable experience from learning and practicing the Safe Space programme. We have documented the experiences of our interns in our report on the Kazkovi Kids work.

We are planning a support and training programme for psychologists which is organised by our Supervising Psychologist Oksana Zaleska together with our CEO Alla Yansons. We hope to launch these programmes in the next year.

**FINANCIAL REVIEW**

During our first 18 months of operation, from July 10, 2023 to December 31st, 2024, the charity received a total of £31,593.26 in donations. Of this, £10,200 was restricted funds and £21,393.26 was unrestricted funds. The majority of the funds were received from 4 main donors:

**The Brian Murtagh Charitable Trust:** £13,800

**The Lockwood Charitable Foundation:** £10,000

**The William Leech Charity:** £5,000

**Raymond and Christine Jackson (individuals):** £1,500.96

The remainder of the income was from small donations from individual donors.

**Our total expenditure for the first 18 months of operation was: £18,135.81**

This can be divided into 2 categories:

- Psychology programmes in Ukraine: £4,332.30
- Fundraising, administration, accounting, insurance & bank charges: £13,803.51



## **RESERVES POLICY**

Restart Foundation has an extremely low-risk approach to its operations. There are no paid employees and staff work remotely. Projects are only initiated once there are ready funds to pay for them.

The Reserves Policy can therefore be modest, as befits a new charity. The Policy for the reporting year 2023–2024 was to build up reserves of £3000, and after this period, to adjust the policy based on the anticipated fundraising potential of the following year/reporting period.

## **FUNDRAISING**

In line with the reporting requirements included in the Charities Act 2016 the Trustees are pleased to confirm that all fundraising has been done in compliance with best fundraising practice.

Our fundraising has been led by our Fundraising Specialist Sharon Jackson. Our fundraising has focused on cultivating grants from, and partnerships with, trusts and foundations, companies and major donors. We have focused on those who share our vision of improved mental health, especially for children and/or the people of Ukraine.

During this early stage, we are working to establish a sustainable fundraising programme able to secure sufficient income to cover both project and core costs. In our first 18 months, we spent £18,135.81 and raised £31,593.26. We expect the investments made in our first year to continue to deliver returns in years 2 and 3.

We have not used any volunteer fundraisers. There were no complaints or criticisms during the year about our fundraising activities.

## **PLANS FOR FUTURE PERIODS**

We shall continue to develop our charity according to our 3 main goals, and our overall vision of bringing good mental health to all Ukraine.

### **Plans for Overall Development:**

#### **GOVERNANCE / FUNDRAISING / PROFILE**

- In February 2025, we hosted a Charity Reception Launch event at the House of Lords. The goal of this event was to make connections with potential long-term funders and key partners, and to raise the profile of the charity.
- We intend to secure reliable funding of £20,000 per month from regular donors (ideally this is a small number of corporate donors giving £1,000 to £5,000 per month). We plan to develop a concept of "Circle of Founders" to invite donors who will commit to monthly funding over a period of 3 – 5 years. We will maintain close relationships with this group and hope to keep them as long-term supporters.
- We plan to expand our fundraising team with more high-level specialists, including in digital marketing –We plan to expand our social media presence to raise our profile as a mental health charity
- We will continue to add key policies to those we already have–We plan to hire key staff to enable faster growth of the charity: this could be managers; administrators; fundraisers, depending on our sustainable income.

### **Plans for Goal 1: Helping people live happy and prosperous lives through providing mental health and wellbeing services**

- We will continue to run our Safe Space mental health programmes in kindergartens in Kyiv. We have funding for at least 2 more programmes and expect more funding to cover extra ones after this.
- We will continue to develop our programmes for military and veterans and launch our first programmes.
- We will continue to build our knowledge and expertise in data monitoring and make this a central feature of our programmes so that we can report accurately on the results of our work.
- We will work with the German company Neurocare to see if we can test their equipment and programme and evaluate its use for Ukrainian mental health.
- We will continue to build our network of high-level psychologists in Ukraine and build close associations with the excellent psychologists we are currently working with.

## **Plans for Goal 2: Raising awareness of how all people can live fulfilled lives with good mental health, via media campaigns, website information and lectures**

- We are working to build our website into a hub of mental health information, where Ukrainians can find out key facts about mental health. This year we will add a new section to the website and articles connected to our work with the Safe Space Programme.
- We will continue to develop our social media presence which will help to raise our profile as a mental health charity focused on Ukraine.

## **Plans for Goal 3: Support & training of mental health professionals to ensure there are enough professionals working in Ukraine and that they are properly supported**

- Our management team will continue to support the psychologists we work with in every way possible. –We will expand our team of working psychologists.
- We are developing qualification certificates to award psychologists who have trained and practiced in the Safe Space psychology programme. This will help them with their professional development.
- We invited three of our psychologists to the UK for our February 2025 event at the House of Lords, where they gave presentations on their important work.
- We will fund more support and training programmes for psychologists which is organised by our Supervising Psychologist Oksana Zaleska together with our CEO Alla Yansons
- We will work with our Supervising Psychologist Oksana Zaleska to develop an expanded programme of support and training for psychologists which Restart Foundation can fund on a regular basis and be a key programme.

## TRUSTEES' RESPONSIBILITIES

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 2 May 2025 and signed on behalf of the board of trustees by:

DocuSigned by:  
*Leonora Meriel*  
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Leonora Meriel  
Chair of Trustees

# Independent Examiner's Report to the Trustees of Restart Foundation CIO

I report to the trustees on my examination of the financial statements of Restart Foundation CIO ('the charity') for the period ended 31 December 2024.

## Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 my 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 financial statements do not accord with those records; or
3. the financial statements 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.

2 May 2025

Signed by:

*Ponnappah Baheerathan*  
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Ponnappah Baheerathan FCCA  
Heeni Lawson  
Independent Examiner

10 Shamrock Way  
London  
N14 5RY

# Statement of Financial Activities

PERIOD FROM 10 JULY 2023 TO 31 DECEMBER 2024

	Note	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
<b>Income and endowments</b>				
Donations and legacies	4*	21,393	10,200	31,593
<b>Total income</b>		<u>21,393</u>	<u>10,200</u>	<u>31,593</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5, 6*	13,803	4,332	18,135
<b>Total expenditure</b>		<u>13,803</u>	<u>4,332</u>	<u>18,135</u>
<b>Net income and net movement in funds</b>		<u>7,590</u>	<u>5,868</u>	<u>13,458</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		–	–	–
<b>Total funds carried forward</b>		<u>7,590</u>	<u>5,868</u>	<u>13,458</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

\*The notes on pages 15 to 18 form part of these financial statements.

# Statement of Financial Position

31 DECEMBER 2024

	Note	(£)
<b>Current assets</b>		
Debtors	9	500
Cash at bank and in hand		18,599
		<b><u>19,099</u></b>
<b>Creditors: amounts falling due within one year</b>	10	<b><u>5,641</u></b>
<b>Net assets</b>		<b><u>13,458</u></b>
<b>Net income and net movement in funds</b>		<b><u>13,458</u></b>
<b>Funds of the charity</b>		
Restricted funds		5,868
Unrestricted funds		7,590
<b>Total charity funds</b>	11	<b><u>13,458</u></b>

These financial statements were approved by the board of trustees and authorised for issue on 2 May 25, and are signed on behalf of the board by:

Signed by:  
*Alla Yansons*  
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Alla Yansons  
CEO

\*The notes on pages 15 to 18 form part of these financial statements.

# Notes to the Financial Statements

## 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 26 Grove Gardens, Teddington, TW11 8AP.

## 2. Statement of compliance

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

## 3. Accounting policies

### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.



3. Accounting policies (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

4. Donations and legacies

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
<b>Donations</b>			
Donations	<u>21,393</u>	<u>10,200</u>	<u>31,593</u>

**5. Expenditure on charitable activities by fund type**

	Unrestricted funds (£)	Restricted funds (£)	Total funds (£)
Psychology programme	–	4,332	4,332
Support costs	13,803	–	13,803
	<b><u>13,803</u></b>	<b><u>4,332</u></b>	<b><u>18,135</u></b>

**6. Expenditure on charitable activities by activity type**

	Activities undertaken directly	Support costs	Total funds (£)
Psychology programme	4,332	103	4,435
Governance costs	–	13,700	13,700
	<b><u>4,332</u></b>	<b><u>13,803</u></b>	<b><u>18,135</u></b>

**7. Staff costs**

The average headcount of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

**8. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**9. Debtors**

	31 Dec 24 (£)
Other debtors	<b><u>500</u></b>

**10. Creditors: amounts falling due within one year**

	31 Dec 24 (£)
Accruals and deferred income	2,420
Other creditors	3,221
	<b><u>5,641</u></b>

## 11. Analysis of charitable funds

### Unrestricted funds

	At 10 July 2023 (£)	Income (£)	Expenditure (£)	At 31 December 2024 (£)
General funds	=	<u>21,393</u>	<u>(13,803)</u>	<u>7,590</u>

### Restricted funds

	At 10 July 2023 (£)	Income (£)	Expenditure (£)	At 31 December 2024 (£)
Restricted Funds	=	<u>10,200</u>	<u>(4,332)</u>	<u>5,868</u>

## 6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds (£)
Current assets	13,231	5,868	19,099
Creditors less than 1 year	(5,641)	–	(5,641)
<b>Net assets</b>	<u><b>7,590</b></u>	<u><b>5,868</b></u>	<u><b>13,458</b></u>