Charity No. 1152381

Restored Lives

Charity

Trustees' Report and

Financial Statements

For the year ended 31 December 2025

Restored Lives

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Catherine Butcher Erik Castenskiold Helen Adam
Charity Number	1152381
Registered Office	Postern Park Postern Park Lane Tonbridge TN11 0QR
Bankers	LLOYDS BANK 125 Balham High Road London SW12 9AT

Restored Lives

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Restored Lives
Trustees' Report
For the year ended 31 December 2025

The trustees present their report together with the financial statements for the year ended 31 December 2025 which are prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" Charities SORP (FRS 102), the Companies Act 2006 and applicable UK accounting standards in preparing the annual report and financial statements of the charity.

Our Aims and objectives

Restored Lives aims to support adults, children and young people affected by relationship and family breakdown, helping them to navigate the challenges they face and move forward with greater confidence and hope. We do this by developing and providing practical, accessible resources that help people understand and manage their emotions, improve communication and relationships, deal with conflict and build resilience for the future.

Our principal programmes are the Restored Lives course for adults and Your Direction for children and young people experiencing parental separation or conflict at home. We seek to make these resources available as widely as possible by equipping and training volunteers and partner organisations to deliver them, developing accessible digital resources, and working collaboratively with organisations in the UK and internationally to extend their reach and impact.

Review of 2025 Activities

During 2025, we continued to develop and expand the support available through Your Direction by creating new content for the Your Direction website and social media channels, giving greater voice to the experiences and stories of young people themselves. Our new website was successfully launched during the year and has received very positive feedback from young people, professionals and partner organisations.

These new resources have complemented the Your Direction workshops, which have continued to deliver very encouraging results. Participants have shown significant improvements in wellbeing scores following the workshops, measured using the Warwick-Edinburgh Mental Wellbeing Scale, while nine out of ten young people said that the programme helped them communicate with their parents in a more constructive way.

The scale of the need remains considerable. Around one in two children in the UK will not be living with both biological parents by the age of 15, representing approximately four million children, and the impact of parental separation will of course continue at any age or stage. Family breakdown and sustained parental conflict can have a significant impact on children's emotional wellbeing, education and relationships, yet many receive little or no specific support to help them navigate these experiences.

We have been particularly grateful for the growing number of volunteers who have trained as Your Direction leaders and helpers. Their commitment enables us to continue offering the workshops free of charge to participants and is central to our ability to expand the programme.

Partnership remains an important part of our strategy, enabling us to extend both the reach and impact of our work. During 2025, we were delighted to work with amicable, the legal service for separating couples, to develop Split Happens. Split Happens is an AI-powered online resource bringing together real-life stories, expert-reviewed information and practical resources, developed with young people who have themselves experienced parental separation. It is designed to provide accessible answers to young people's questions and, importantly, to help create a bridge from seeking information online to having conversations with parents and other trusted adults in the real world.

Looking Ahead to 2026

During 2026, we plan to expand the reach of Your Direction through a new initiative with Kent and Medway Council. This will include training and awareness programmes for professionals working with children and young people, alongside delivery of the online Your Direction programme.

We are also preparing for a significant refresh of the Restored Lives course and video content later in 2026. New and updated material, particularly around communication, forgiveness and parenting, will strengthen the course while creating more space for the group discussions that remain such an important part of the programme.

We continue to be encouraged and humbled by the impact of both Restored Lives and Your Direction. The stories we receive of changed lives are a powerful reminder of what can happen when people experiencing family breakdown are given the opportunity to be heard, supported and equipped with practical skills. They are also a remarkable reflection of the care, commitment and generosity of the hundreds of volunteers who make this work possible each year.

Looking ahead, we remain ambitious about extending this support much further. Your Direction has created a growing body of dedicated resources specifically designed to help children and young people navigate parental separation and conflict at home. The need is substantial, and we will continue to seek the volunteers, partnerships and funding needed to make this support available to many more people.

Our aim is not simply to continue delivering effective programmes, but to extend their reach so that many more children, young people and adults affected by family breakdown can access the support they need. We remain passionate and determined to make that happen.

Structure, Governance and Management

The organisation is a charity, registered on 11 June 2013.

The Board of Trustees

All trustees give their time voluntarily and receive no benefits from the charity. The trustees have complied with the duty in Section 17 of the Charities' Act 2011 to have due regard to Public Benefit guidance published by the Charity Commission.

Risk Management

The board of trustees has considered the major risks to which the charity is exposed and our response to those risks. A review of major risks is conducted at least annually.

Related parties

Details of related parties are given in note 13 of the financial statements.

Financial Review

Policy on Reserves

The policy of the board of trustees is not to build up general reserves beyond the operating needs of the charity. Free reserves at 31 December 2025 were £27,430.

Responsibilities of the Trustees

Charity law requires the trustees under charity law, to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;

- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, subject to any material departure disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Commission Guideline. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with charity law, as the charity's trustees, we certify that as the trustees of the charity we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity complies with the law.

Approved by the board of Restored Lives on 27 Sept 2026 and signed on its behalf by:



Catherine Butcher
Trustee

Restored Lives
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Income	**2**				
Donations and legacies					
Gift Aid Donations		8,750	-	8,750	5,000
Donations and Grants		53,590	-	53,590	31,811
Donations and legacies Total		**62,340**	**-**	**62,340**	**36,811**
Other income		4,378	-	4,378	6,188
Interest		48	-	48	232
Total income		**66,766**	**-**	**66,766**	**43,231**
Expenditure on charitable activities	**3**				
Fundraising expenditure		-	-	-	-
Expenditure on charitable activities	**3**	57,630	-	57,630	48,714
Total expenditure		**57,630**	**-**	**57,630**	**48,714**
Net income/(expenditure)before fund transfer		**9,136**	**-**	**9,136**	**(5,483)**
Transfer from restricted to unrestricted funds		**-**	**-**	**-**	**-**
Net income/(expenditure)		**9,136**	**-**	**9,136**	**(5,483)**
Fund balances at 1 January		**18,294**	**-**	**18,294**	**23,777**
Fund balances at 31 December		**27,430**	**-**	**27,430**	**18,294**

All activities are classed as continuing. The notes on pages 7 to 8 form part of these financial statements. All recognised gains and losses are included in the statement of financial activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Restored Lives
BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets	**7**	**-**	**-**
Current assets			
Debtors	**9**	**8,750**	**5,000**
Cash at bank and in hand	**10**	**21,769**	**17,215**
Total Assets		**30,519**	**22,215**
Liabilities: amounts falling due within one year	**11**	**(3,089)**	**(3,921)**
Net current assets		**27,430**	**18,294**
Liabilities: amounts falling due > one year	**11**	**-**	**-**
		27,430	**18,294**
Fund balances			
Unrestricted funds	**8**	**27,430**	**18,294**
Restricted funds	**8, 12**	**-**	**-**
Total funds		**27,430**	**18,294**

Approved by the Board on 27 Sept 2026 and signed on its behalf by

Cathy Butcher
Trustee

The attached notes form part of these financial statements.

Restored Lives
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Cash generated from Operations (see note below)	**4,554**	**(2,950)**
Asset disposed / (Assets purchased)	-	-
Net increase (decrease) in cash & cash equivalent after financing	**4,554**	**(2,950)**
Increase/ (decrease) in cash and cash equivalents	**4,554**	**(2,950)**

Note to cash flow statement

Cash flow from Operating activities	2025 £	2024 £
Net operating (deficit) (per Statement of Financial Activities)	9,136	(5,483)
Depreciation and amortisation charges	-	-
(Increase) in debtors	(3,750)	(555)
(Decrease)/ Increase in creditors due within one year	(832)	3,088
(Decrease)/ increase in creditors due after more than one year	-	-
Net cash (outflow)/ inflow from operating activities	**4,554**	**(2,950)**

1. Accounting Policies

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Companies Act 2006.

The financial statements have been prepared under the historical cost convention.

Funds

Unrestricted funds represent the funds of the charity that are not subject to any restrictions regarding their use and are available for application on the general purposes of the charity.
Restricted funds represent those received for specific purposes as specified by the donor, or the terms under which the funds were received.
The accounts include all transactions, assets and liabilities for which the charity is responsible in law.

Voluntary income and capital sources

Donations, gifts and other income are recognised as income when they are received.
Donations and grants received for specific purposes are accounted for as restricted funds.
Where appropriate the charity has taken advantage of the Gift Aid scheme.

Income from investments

Interest entitlements on bank accounts are accounted for as they accrue.

Resources expended

Resources expended are accounted for on an accruals basis and recognised when they fall due.
They are analysed according to their nature between the following categories:

Support costs
Expenditure on charitable activities (including Governance costs)
Fundraising

Fixed Assets

Individual items with a purchase price of £1,000 or less are written off in the year of acquisition.
Tangible fixed assets with a cost of over £1000 are capitalised and valued at cost less accumulated depreciation. The assets are depreciated on a straight line basis over their estimated useful economic lives.

2. Incoming resources

	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
	£	£	£	£
Gift aid	8,750	-	8,750	5,000
Donations and grants				
Donations	53,590	-	53,590	31,810
Grants	-	-	-	-
	53,590	-	53,590	31,810
	62,340	**-**	**62,340**	**36,810**
Incoming resources from charitable activities	**4,378**	**-**	**4,378**	**6,188**
Other incoming resources				
Bank interest	**48**	**-**	**48**	**232**
Total incoming resources	**66,766**	**-**	**66,766**	**43,230**

3. Resources expended

Charitable activities	**Direct**	**Allocated support costs**	**Depreciation**	**Total**
Charitable activities	56,136	-	-	56,136
Governance	-	1,494	-	1,494
Fundraising	-	-	-	-
Total 2025	**56,136**	**1,494**	**-**	**57,630**
Total 2024	**47,521**	**1,193**	**-**	**48,714**

4. Accounting costs and depreciation	**2025**	**2024**
	£	**£**
Net outgoing resources are stated after charging		
Audit & Accountancy fees	1,494	1,193
- prior year over/under-accrual	-	-
	1,494	**1,193**

5. Staff costs	**2025**	**2024**
	£	**£**
Wages and salaries	-	-
Social security costs	-	-
Trustees' Report and	-	-
	-	**-**

The charity does not employ any staff.

6. Trustees

The trustees received no remuneration or reimbursement of expenses from the charity during either year.

7. Tangible fixed assets

There are no fixed assets

8. Analysis of net assets by fund			**2025**	**2024**
	Restricted	**Unrestricted**	**Total**	**Total**
	£	**£**	**£**	**£**
Fixed assets	-	-	-	-
Current assets	-	30,519	30,519	22,215
Current liabilities	-	(3,089)	(3,089)	(3,921)
Long Term liabilities	-	-	-	-
Fund balance	**-**	**27,430**	**27,430**	**18,294**

9. Debtors	**2025**	**2024**
	£	**£**
Sundry debtors	8,750	5,000
	8,750	**5,000**

10. Cash at bank and in hand	**2025**	**2024**
	£	**£**
Bank balances	21,769	17,215
Cash balance	-	-
	21,769	**17,215**

11. Liabilities	**2025**	**2024**
	£	**£**
Current liabilities	549	3,171
Accruals	2,540	750
	3,089	**3,921**

12. Restricted funds

No restricted funds were received during the year.

13. Related parties

There were no related party transactions during the year.