GRACE TO RESTORE LTD

(REGISTERED NUMBER : 12370966)

REPORT AND UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2025

GRACE TO RESTORE LTD

(Company limited by guarantee and not having a share capital)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Ferguson D Haynes A Jongwe (resigned 30 September 2025) R Thompson (appointed 30 September 2025)
Company secretary	R Thompson (resigned 30 September 2025) D Haynes (appointed 30 September 2025)
Charity number	1188540
Company number	12370966
Principal address	83-87 Kingston Road Portsmouth PO2 7DX
Accountants	Knight Goodhead Limited 7 Bournemouth Road Chandler's Ford Eastleigh Hampshire SO53 3DA
Bankers	Lloyds Bank 120 Lewisham High Street Lewisham SE13 6JG

GRACE TO RESTORE LTD
TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the accounts for the year ended 31 December 2025.

Directors
The directors who served during the period were:
M Ferguson
D Haynes
A Jongwe (resigned 30th September 2025)
R Thompson (appointed 30th September 2025)

Legal status
Grace to Restore was incorporated on 19 December 2019 as a company limited by guarantee and not having a share capital. The company was registered as a charity on 13 March 2020.

Objective
Grace to Restore exists to support young people experiencing low emotional well-being. Counselling and talking therapy is provided in a supportive atmosphere, minimising daily stressors, so that service users can work towards greater emotional strength and are taught methods to better manage their emotional well-being.

Review of activities
We continued to work from our premises in Gatcombe House, Portsmouth PO3 5EJ and have supported our clients to minimise distress via 1:1 Talking Therapy, Counselling and Emotional Wellbeing support. Throughout the year, we have continued to raise awareness of our work in order to grow financial support to implement our work.

Future plans
At the year end, our aim had been to continue with the work we have been carrying out to provide emotional support to young people. We had been working to secure a large sum via grants from national entities involved in suicide prevention and mental health, however at the end of 2025 we were still awaiting the result of our application. In subsequent months it has become clear that those funds are not going to be secured and so it is likely that the charity will need to close.

Financial review
From 1 January 2025 to 31 December 2025 the charity had an income of £43,454 (compared to £11,440 in 2024). All income in 2025 came from donations, gift aid, fundraising and grant funding. During this same period we incurred £41,263 of expenditure.

We have regular donors who give a total of approximately £536 per month by standing order. We also receive ad-hoc financial contributions from other individuals and companies. Donations can be made via the website or by online banking. In order to fund employed roles and premises rent, we apply for grant funding from sources that support charities working with young people and those in need of support for emotional and mental health.

Impact of COVID on the charity

We have seen some impact of Covid on our clients through this year still resulting from the disruption to direct education and socialisation during the pandemic. This impact is less than the previous year.

Reserves policy

The Charity seeks to maintain general funds equating to twelve months of unrestricted expenditure. The board have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets (the free reserves) held by the charity should be no less than £15,800, equivalent to six months of operating costs to continue activities. Our free reserves at 31/12/2025 of £13,865 are a little below target. The Board continually monitor and develop strategies to maintain free reserves at the required level.

Recruitment and appointment of new trustees

Membership consists of Full Members where an individual subscribes to the memorandum and agrees to membership in accordance with the rules made under Article 10 of the Charity. Admittance as a member of the Charity must be approved by the trustees. Full members are entitled to attend General Meetings and shall have one vote. One third of the members must retire from office at each annual general meeting.

Induction and training of new trustees

The Chair is responsible for ensuring a full induction of Trustees takes place, including information on the roles and responsibilities of charity trustees and legal requirements; providing information on the structure, governance & operational policies, future plans; and any other information seen to be of assistance to the post holder.

Statement of responsibilities of the members of the committee

The trustees who are also the directors of Grace to Restore for the purpose of company law are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice).

Company law required the trustees to prepare accounts 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, including the income and expenditure of the charitable company for that year.
In preparing these accounts, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

GRACE TO RESTORE LTD
TRUSTEES' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting

18/09/2026

Approved by order of the board on…….. and signed on its behalf by:

Deb Haynes

Signed _ D Haynes
Trustee & Treasurer

GRACE TO RESTORE LTD

FOR THE YEAR ENDED 31 DECEMBER 2025

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 December 2025, which are set out on pages 6 to 12.

Responsibilities and basis of report

As the charity's trustees (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 charitable 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 report

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 charitable company as required by section 386 of the 2006 Act; or
(2) the accounts do not accord with those accounting 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 Charities SORP (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.

22/09/2026

C J Goodhead FCA

Knight Goodhead Limited, 7 Bournemouth Road, Chandler's Ford, Eastleigh, Hampshire SO53 3DA

GRACE TO RESTORE LTD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025
(Including Income and Expenditure Account)

	Note	Unrestricted funds	Restricted funds	Total 2025	Total 2024
		£	£	£	£
INCOME					
Voluntary income		24,504	5,000	29,504	8,923
Legacy income			-	-	-
Charitable activities		-	-	-	-
Fundraising activities		13,950	-	13,950	2,517
TOTAL INCOME		38,454	5,000	43,454	11,440
EXPENDITURE					
Charitable activities	3	31,461	5,000	36,461	24,087
Fundraising Activities		4,803	-	4,803	2,674
TOTAL EXPENDITURE		36,263	5,000	41,263	26,761
NET INCOME/(EXPENDITURE) FOR YEAR		2,190	-	2,190	(15,321)
FUND BALANCES BROUGHT FORWARD		14,610	-	14,610	29,931
FUND BALANCES AT 31 DECEMBER		16,800	-	16,800	14,610

This statement of financial activities includes all gains and losses recognised in the period.

All incoming resources and resources expended derive from continuing activities.

BALANCE SHEET AS AT 31 DECEMBER 2025

	Note		2025		2024
			£		£
TANGIBLE FIXED ASSETS	4		2,935		-
CURRENT ASSETS					
Debtors	5	1,988		1,126	
Cash at bank and in hand		12,726		15,146	
		14,714		16,272	
CREDITORS: amounts falling due within one year	6	(849)		(1,662)	
NET CURRENT ASSETS			13,865		14,610
NET ASSETS	9		16,800		14,610
FUNDS					
Restricted funds	8		-		-
Unrestricted funds	7		16,800		14,610
TOTAL FUNDS			16,800		14,610

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its incoming resources and application of resources, including its income and expenditure, for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the board on.....18/09/2026
and signed on their behalf by

Deb Haynes

D Haynes

Trustee

GRACE TO RESTORE LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES

a) Accounting convention

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Fund accounting

Unrestricted funds are funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Donation income is included when receivable.
- Charitable activities income is accounted for when earned.

d) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is not netted off against related income and is shown inclusive of VAT which cannot be reclaimed.

- Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

GRACE TO RESTORE LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 ACCOUNTING POLICIES (continued)

e) Tangible fixed assets and depreciation

Fixed assets are capitalised for ongoing use within the charity, where the individual cost of the asset exceeds £500.

Fixed assts are depreciated over their estimated useful life at the following rate

Computer equipment - 33% Straight line

2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 December 2019 in England and was registered on 13 March 2020 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is 83-87 Kingston Road, Portsmouth, PO2 7DX

3 EXPENDITURE

	Unrestricted funds £	Restricted funds £	Total 2025 £	2024 £
Wages	8,958	5,000	13,958	13,396
Staff training	1,362	-	1,362	562
Equipment	-	-	-	200
Legal and professional fees	2,557	-	2,557	654
Printing, postage and stationery	420	-	420	213
Subscriptions	566	-	566	376
Executive assistant fees	4,250	-	4,250	-
Website costs	1,534	-	1,534	607
Rent	8,052	-	8,052	6,278
Repairs and maintenance	260	-	260	52
Rates	73	-	73	36
Insurance	433	-	433	542
Care of residents	506	-	506	238
Light and heat	156	-	156	39
Telephone	-	-	-	95
Accountancy	852	-	852	708
Bank charges	15	-	15	-
Depreciation	1,467	-	1,467	-
Sundry	-	-	-	91
TOTAL EXPENDITURE	31,461	5,000	36,461	24,087

Included within accountancy above are fees for the independent examination of £852 (2024: £708) and other services of £Nil (2024: £Nil)

Included in staff costs for the year is £13,733 gross wages (2024: £13,310), employers NIC of £Nil (2024: £Nil) and pension costs of £225 (2024:£208)

The average number of employees during the year was 1 (2024: 1)

There were no employees with emoluments above £60,000

GRACE TO RESTORE LTD

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

4 TANGIBLE FIXED ASSETS

	Equipment	Total
Cost		
As at 01 January 2025	-	**-**
Additions	4,402	**4,402**
Disposals	-	**-**
As at 31 December 2025	4,402	**4,402**
Depreciation		
As at 01 January 2025	-	**-**
Additions	1,467	**1,467**
Disposals	-	**-**
As at 31 December 2025	1,467	**1,467**
Net book value		
As at 31 December 2025	2,935	**2,935**
As at 31 December 2024	-	**-**

5 DEBTORS

	2025	2024
	£	£
Income tax recoverable	370	200
Prepayments	897	171
Other debtor	660	660
PAYE/NIC	61	95
	1,988	1,126

6 CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	849	1,662
	849	1,662

7 UNRESTRICTED FUNDS

	At beginning of period	Income	Expenditure	Transfers between funds	At end of period
	£	£	£	£	£
General funds	14,610	38,454	(36,263)	-	16,800
	14,610	38,454	(36,263)	-	16,800

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2025

8 RESTRICTED FUNDS

	At beginning of period	Income	Expenditure	Transfers between funds	At end of period
	£	£	£	£	£
Hants & IOW Community Fund	-	5,000	(5,000)	-	-
	-	5,000	(5,000)	-	-

The Hampshire & Isle of Wight Community Fund relates to a grant received to help fund a psychological wellbeing practitioner.

9 ANALYSIS OF NET ASSETS BY FUND

At 31 December 2025	Restricted funds	Unrestricted funds	2025 Total
	£	£	£
Fixed assets	-	2,935	2,935
Current assets	-	14,714	14,714
Current liabilities	-	(849)	(849)
	-	16,800	16,800

At 31 December 2024	Restricted funds	Unrestricted funds	2024 Total
	£	£	£
Current assets	-	16,272	16,272
Current liabilities	-	(1,662)	(1,662)
	-	14,610	14,610

10 RELATED PARTY TRANSACTIONS

During the period, unrestricted donations of £1,140 (2024: £1,175) were received from related parties.
During the year trustees were reimbursed for expenditure bought on behalf of the charity in the sum of £Nil (2024:£Nil).

GRACE TO RESTORE LTD

PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds	Restricted funds	Total 2024
		£	£	£
INCOME				
Voluntary income		8,923	-	8,923
Legacy income		-	-	-
Charitable activities		2,517	-	2,517
TOTAL INCOME		11,440	-	11,440
EXPENDITURE				
Charitable activities		19,087	5,000	24,087
Fundraising activities		2,674	-	2,674
TOTAL EXPENDITURE	3	21,761	5,000	26,761
NET EXPENDITURE FOR PERIOD		(10,321)	(5,000)	(15,321)
FUND BALANCES BROUGHT FORWARD		24,931	5,000	29,931
FUND BALANCES AS AT 31 DECEMBER 2024		14,610	-	14,610

This statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.