

Company registration number: 08236953
Charity registration number: 1150935

Restart Trust

(A company limited by guarantee)

Annual Report and Financial Statements
for the Year Ended 31 October 2014

Stubbs Parkin Limited
Chartered Accountants
18a London Street
Southport
Merseyside
PR9 0UE

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Restart Trust

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Restart Trust
Reference and Administrative Details

Charity name	Restart Trust
Charity registration number	1150935
Company registration number	08236953
Principal office	Unit 1 The Lombard Centre Link Road Huyton Merseyside L36 6AP
Registered office	Unit 1 The Lombard Centre Link Road Huyton Merseyside L36 6AP
Trustees	Jennifer Kelly Roy Andrew Dutton Terence John Paul Kelly Michelle Smart Jason Kleovoulos Stephanides Laura Adele McHale
Accountant	Stubbs Parkin Limited 18a London Street Southport Merseyside PR9 0UE

Restart Trust

Trustees' Report

For the year from 1 November 2013 to 31 October 2014

Objectives of Restart Trust

The objective of Restart Trust as set out in its Articles of Incorporation of 2 October 2012 is:

'To provide relief of need to those persons who are addicted to drugs and or alcohol, those persons affected by another's addiction to drugs and or alcohol, the advancement of education, training and to promote social inclusions.'

Activities

Activity 1: The provision of abstinent accommodation for people recovering from drug and or alcohol addiction. The accommodation will provide each tenant with a safe and abstinent living environment while they are recovering for addiction. Restart Trust has a 10 year lease, commencing October 2012 on a large, 3 story terrace property situated in Bootle, Merseyside. The property consists of 2 self contained flats offering shared accommodation to 5 people: a 2 bedroom ground floor flat and a 3 bedroom 1st and 2nd floor flat. The property is newly renovated to an excellent and modern standard with new fitted kitchen and bathrooms, as is fully furnished including bedroom furniture, dining areas and luxury living rooms. Each tenant will be charged rent within a price range of £90 - £110 per week for rent, utilities and support. All future tenants will pay their rents through housing benefits or salaries dependant upon individual circumstances. To remain living in the accommodation a tenant must not use alcohol or drugs of any kind and meet a requirement to attend 70% of recovery based workshops delivered at the property on a monthly basis as well as a weekly one on one meeting with the accommodation support worker.

Activity 2: Focusing on limiting the harm that comes with drug and or alcohol addiction, not only for the individual but for their dependants, family friends and the community. Harm has been identified as mental illness, physical illness, medical needs, offending and crime, limitation of life skills, low self esteem, confidence and motivation. Such harm will be limited through the provision of consultation sessions to the tenants, family and friends of Restart Trust abstinent agencies. The workshops will be delivered by a host of outside agencies with similar objects as well as peer mentors. Peer mentors will be recovered addicts living lives abstinent and successfully, all peer mentors will be CRB checked. There are plans in place to deliver a drop in service for members of the community affected by drug and alcohol addiction, this will be developed with the first 12 months so as the reach of the charity goes further than the tenants only. Restart Trust will work in partnership with other agencies and organisations to secure the widest range of services available best fitted to the individual needs.

Activity 3: Educating people and communities about the dangers associated with drug use. Two of Restart Trust Trustees are recovered addicts and accredited life coaches, and will deliver workshops and talks. Peer mentors will also deliver educational talks and workshops, a department head teacher has currently designed these to a syllabus. Research and publishing of free literature will be undertaken to promote awareness of the dangers associated with addictions.

Activity 4: Promoting social inclusions through the creation of meaningful volunteer, training and employment opportunities. These opportunities will be created for people who are/have been addicted to drugs and or alcohol, within Restart Recycling a Social Enterprise, at its recycling facility in Merseyside. Research highlights the barriers faced by an individual recovering from drug and or alcohol addiction returning to the labour market, Restart Trust will break down these barriers by creating the above opportunities and delivering confidence enhancing training.

Activity 5: Promoting advancement of health through raising awareness to individuals who are recovering from drug and or alcohol addiction and communities. Delivering health, dietary and fitness classes. Working in partnership with other agencies and organisations to secure the correct level of health and medical care services best fitted to the individuals needs.

Restart Trust

Trustees' Report

Expenditure, funding and sources of Income

During Restart Trust's first year the cost of the services that have been provided to the charities beneficiaries has been kept low with a lot of the services being provided by volunteers. The main costs have been running the supported accommodation for vulnerable adults and the costs associated with the recruitment and management of volunteers and employees for the recycling jobs. This past year has seen the charity establishing itself as a provider with Merseyside for these services and growth has been conservative. The charity hasn't been able to deliver all of the planned services due to lack of funding, hopefully the next year will see the services grow.

Working closely with other charities such as Shelter in Liverpool, Restart Trust was able to provide accommodation for 28 people whom were homeless when leaving prison. Using its own funds, Restart Trust provided a through the gate service for offenders who had suffered from substance abuse and were being released from prison. Liaising with organisations working inside the prison walls, a member of the Restart Trust staff would meet the person at the gate upon being released and take the person to their new home at the abstinent accommodation in Bootle. The person engaging with the project would then receive key worker support, sign posting for assistance with benefits and health care, and a personal support plan designed to offer a constructive pathway into normal living.

The charity was successful in winning a contract extension with Merseyside Probation – Achieve Northwest Project. This contract value was £70,000 and enabled the charity to create over 50 employment positions for people with multiple barriers to employment such as substance abuse, ex-offenders, long-term unemployment and people vulnerable to the labour market. Contract delivery was a huge success and the charity won awards with NOMS (National Offender Management Service) for high outcomes of meaningful employment, training and personal development. Over 90% of the contract income was used on wages for the employment and training for those people engaging with the project.

Restart Trust was also successful in receiving a grant of £9,600 from Awards for All to develop an employment initiative aimed at people recovering from addiction, long term unemployment and ex-offenders. The funding has helped the charity engage with nearly 100 people to offer training, living and employment opportunities. Of the people who engaged with the project, 100% said they felt like their career prospects and aspirations had increased, over 90% stated that their relationships at home had improved and over 95% stated that their self-confidence had improved in the labour market..

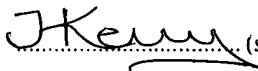
Reserves Policy

All funds are held as unrestricted funds.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board of Trustees, and signed on their behalf by:

 (signature)

JENNIFER KELLY (print name)
Trustee

Date: 30.7.15

Independent Examiner's Report to the Trustees of Restart Trust

I report on the accounts of the company for the year ended 31 October 2014, which are set out on pages 5 to 12.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act ; and
- state whether particular matters have come to my attention.

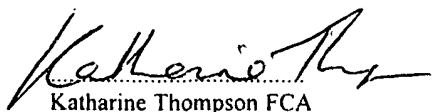
Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Katharine Thompson FCA
Stubbs Parkin Limited
Chartered Accountants

Date: 30/7/15

18a London Street
Southport
Merseyside
PR9 0UE

Restart Trust

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 October 2014

		Unrestricted Funds	Total Funds Year ended 31 October 2014	Total Funds 2 October 2012 to 31 October 2013
	Note	£	£	£
Incoming resources				
Incoming resources from generated funds				
Voluntary income	2	46,400	46,400	39,721
Incoming resources from charitable activities	3	12,808	12,808	-
Other incoming resources	4	11,600	11,600	-
Total incoming resources		<u>70,808</u>	<u>70,808</u>	<u>39,721</u>
Resources expended				
Charitable activities	5	71,453	71,453	37,005
Governance costs	5	1,759	1,759	1,001
Total resources expended		<u>73,212</u>	<u>73,212</u>	<u>38,006</u>
Net movements in funds		(2,404)	(2,404)	1,715
Reconciliation of funds				
Total funds brought forward		1,715	1,715	-
Total funds carried forward		<u>(689)</u>	<u>(689)</u>	<u>1,715</u>

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 12 form an integral part of these financial statements.

Restart Trust (Registration number: 08236953)

Balance Sheet as at 31 October 2014

		31 October 2014		31 October 2013	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		512		640
Current assets					
Debtors	11	450		-	
Cash at bank and in hand		225		2,075	
		<u>675</u>		<u>2,075</u>	
Creditors: Amounts falling due within one year	12	<u>(1,876)</u>		<u>(1,000)</u>	
Net current (liabilities)/assets			<u>(1,201)</u>		<u>1,075</u>
Net (liabilities)/assets			<u>(689)</u>		<u>1,715</u>
The funds of the charity:					
Unrestricted funds					
Unrestricted income funds			<u>(689)</u>		<u>1,715</u>
Total charity funds			<u>(689)</u>		<u>1,715</u>

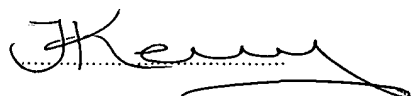
For the financial year ended 31 October 2014, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 30.7.15 and signed on its behalf by:



JENNIFER KELLY (print name)

The notes on pages 7 to 12 form an integral part of these financial statements.

Restart Trust

Notes to the Financial Statements for the Year Ended 31 October 2014

1 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

Fund accounting policy

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

Further details of each fund are disclosed in note 15.

Incoming resources

Grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises 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.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Plant and machinery	20% reducing balance basis
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Restart Trust

Notes to the Financial Statements for the Year Ended 31 October 2014

..... continued

2 Voluntary income

	Unrestricted Funds £	Total Funds Year ended 31 October 2014 £	Total Funds 2 October 2012 to 31 October 2013 £
Donations and legacies			
Trusts and foundations	45,400	45,400	35,418
UK Government grants	1,000	1,000	4,303
	<u>46,400</u>	<u>46,400</u>	<u>39,721</u>

3 Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds Year ended 31 October 2014 £	Total Funds 2 October 2012 to 31 October 2013 £
Charitable activity			
Rental income	1,171	1,171	-
Sale of goods and services made or provided by the beneficiaries of the charity	11,637	11,637	-
	<u>12,808</u>	<u>12,808</u>	<u>-</u>

4 Other incoming resources

	Unrestricted Funds £	Total Funds Year ended 31 October 2014 £	Total Funds 2 October 2012 to 31 October 2013 £
Other income			
Trusts and foundations	<u>11,600</u>	<u>11,600</u>	<u>-</u>

Restart Trust

Notes to the Financial Statements for the Year Ended 31 October 2014

..... continued

5 Total resources expended

	Charitable activity	Governance	Total
	£	£	£
Direct costs			
Cost of goods sold	11,899	-	11,899
Employment costs	40,630	-	40,630
Establishment costs	14,010	-	14,010
Repairs and maintenance	1,010	-	1,010
Subscriptions and donations	60	-	60
Accountancy fees	-	600	600
Legal and professional costs	-	1,159	1,159
Depreciation of tangible fixed assets	128	-	128
	<u>67,737</u>	<u>1,759</u>	<u>69,496</u>
Support costs			
Employment costs	<u>3,716</u>	<u>-</u>	<u>3,716</u>
	<u>71,453</u>	<u>1,759</u>	<u>73,212</u>

6 Trustees' remuneration and expenses

No trustees received any remuneration during the year.

7 Net (expenditure)/income

Net (expenditure)/income is stated after charging:

	Year ended 31 October 2014	2 October 2012 to 31 October 2013
	£	£
Depreciation of owned assets	<u>128</u>	<u>160</u>

Restart Trust
Notes to the Financial Statements for the Year Ended 31 October 2014

..... *continued*

8 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	Year ended 31 October 2014 £	2 October 2012 to 31 October 2013 £
Wages and salaries	<u>40,630</u>	<u>28,458</u>

No employee received emoluments of more than £60,000 during the year (2013 - No. 0).

9 Taxation

The company is a registered charity and is, therefore, exempt from taxation.

Restart Trust

Notes to the Financial Statements for the Year Ended 31 October 2014

..... continued

10 Tangible fixed assets

	Plant and machinery including motor vehicles £
Cost	
As at 1 November 2013 and 31 October 2014	<u>800</u>
Depreciation	
As at 1 November 2013	160
Charge for the year	<u>128</u>
As at 31 October 2014	<u>288</u>
Net book value	
As at 31 October 2014	<u>512</u>
As at 31 October 2013	<u>640</u>

11 Debtors

	31 October 2014 £	31 October 2013 £
Other debtors	<u>450</u>	<u>-</u>

12 Creditors: Amounts falling due within one year

	31 October 2014 £	31 October 2013 £
Taxation and social security	144	-
Other creditors	1,029	-
Accruals and deferred income	<u>703</u>	<u>1,000</u>
	<u>1,876</u>	<u>1,000</u>

13 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

Restart Trust

Notes to the Financial Statements for the Year Ended 31 October 2014

..... continued

14 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

15 Analysis of funds

	At 1 November 2013	Incoming resources	Resources expended	At 31 October 2014
	£	£	£	£
General Funds				
Unrestricted income fund	1,715	70,808	(73,212)	(689)

16 Net assets by fund

	Unrestricted Funds	Total Funds 31 October 2014	Total Funds 31 October 2013
	£	£	£
Tangible assets	512	512	640
Current assets	675	675	2,075
Creditors: Amounts falling due within one year	(1,876)	(1,876)	(1,000)
Net assets	(689)	(689)	1,715

Restart Trust

Statement of financial activities by fund Year Ended 31 October 2014

	Unrestricted income fund 2014	Unrestricted income fund 2013
	£	£
Incoming resources		
Incoming resources from generated funds		
Voluntary income	46,400	39,721
Incoming resources from charitable activities	12,808	-
Other incoming resources	11,600	-
Total incoming resources	<u>70,808</u>	<u>39,721</u>
Resources expended		
Charitable activities	71,453	37,005
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