

CHARITY REGISTRATION NUMBER: 1203921

Restart Foundation CIO
Unaudited Financial Statements
31 December 2025

HEENI LAWSON

Chartered Certified Accountants
10 Shamrock Way
London
N14 5RY

Restart Foundation CIO

Financial Statements

Year ended 31 December 2025

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Restart Foundation CIO

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

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 (Resigned 15 April 2026)
V Goncharuk
V Tahmazova

Independent examiner Ponnappah Baheerathan FCCA
Heeni Lawson
10 Shamrock Way
London
N14 5RY

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Structure, governance and management

The charity is operated under the rules of CIO Association as set out by the Charities Act 2011.

Trustees are voted in at a Trustee Board meeting and agree to adopt all Restart Foundation policies as outlined in their Governing Document.

Restart Foundation is governed by its Board of Trustees, with day-to-day leadership provided by CEO Alla Yansons. Fundraising and partnership development are led by Head of Partnerships and Philanthropy Sharon Jackson. The charity is registered in England and Wales and holds its charitable funds in the UK, while its psychology programmes are delivered in Ukraine by a professional team that includes Psychology Supervisor Oksana Zaleska PhD and programme psychologists and mentors Olena Tkachenko and Yevheniia Zavorotynska.

The only paid role in the UK is the Head of Partnerships and Philanthropy who works on a part-time, self-employed basis. The CEO works on a voluntary basis. The Ukrainian psychology team all work as freelancers and are paid individually per project.

Appointment and training of Trustees

Apart from the first charity trustees, every trustee must be appointed for a term of 3 years by a resolution passed at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Objectives and activities

Restart Foundation was founded in 2023 with the vision of bringing good mental health and wellbeing to Ukraine. The brutal invasion of February 2022, followed by continuing shelling, uncertainty and loss of stability, income and wellbeing, has created an urgent need for mental, emotional and physical support across the country. Children, parents, teachers, veterans, military families, older people and ordinary civilians may need professional support, whether through one-to-one psychology, counselling groups, wellbeing practices or physiotherapy.

2025 was Restart Foundation's third calendar year and second full year of operations. During the year, the charity continued to develop its programmes, professional network, governance, fundraising capacity and public profile, while keeping its focus on a positive future for Ukraine that starts with good mental health.

VISION AND GOALS

Our vision is to bring good mental health and wellbeing to Ukraine. To fulfill that vision, we work towards three goals:

GOAL 1 - MENTAL HEALTH AND WELLBEING SERVICES

Helping people live happy and prosperous lives by providing mental health and wellbeing services. We are building a network of services for specific groups - including kindergartens, schools, veterans, military families and older people - as well as for members of the wider public who need support. Services include psychological support, counselling, wellbeing practices and physiotherapy.

GOAL 2 - RAISING AWARENESS OF GOOD MENTAL HEALTH

Raising awareness of how people can live fulfilled lives with good mental health through media campaigns, website information and lectures. Our aim is to provide accessible information on achieving and maintaining good mental health and recognising when support may be needed, including through articles, videos, lectures, publications and public campaigns.

GOAL 3 - SUPPORTING AND TRAINING MENTAL HEALTH PROFESSIONALS

Supporting and training mental health professionals so that Ukraine has enough skilled practitioners and those practitioners are properly supported. We aim to help mental health professionals sustain long careers through rest, balance, training, professional development, information and professional support, and to establish Restart Foundation as a hub for this work.

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 fulfill every criteria of public benefit and that significant impact is attained through our direct work and the work we support through others.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance

In 2025, Restart Foundation concentrated most of its programme delivery on Goals 1 and 3, while continuing to build the foundations for wider awareness activity under Goal 2.

KEY ACHIEVEMENTS IN 2025

- Delivered the Safe Space programme in five Kyiv kindergartens, reaching 348 recipients and running 405 psychosocial interventions across the year.
- Ran Safe Space in two kindergartens concurrently for the first time and moved to continuous delivery, demonstrating greater capacity while maintaining supervision and quality.
- Extended Safe Space support beyond the active 8-12 week programme period through ongoing supervision for kindergarten psychologists.
- Delivered a professional resilience and training retreat for 30 child psychologists in western Ukraine and continued to include supervised interns in programmes.
- Certified 12 psychologists as Safe Space trainers for preschool institutions, increasing future programme capacity.
- Completed development of an original veterans programme with lead veterans psychologist Dr Lesia Sak, ready for launch

GOAL 1 - MENTAL HEALTH AND WELLBEING SERVICES

Safe Space for children, parents and teachers

In 2025, Restart Foundation ran the Safe Space psychology programme in five kindergartens in Kyiv: La Malyuk, Happiness Kids, Mandryk, I-School and Mrydiy Rybalsky. Overall, 348 recipients received assistance.

Safe Space creates a circle of psychological protection around young children. A psychologist works with groups of children and also with their parents and teachers, helping the key adults around each child understand behaviour, respond to trauma and reduce the risk of longer-term harm. The programme also supports parents and teachers by giving them practical guidance in difficult situations. Full programme details are available at <https://www.restartfoundation.org.uk/safe-space>:

The programme was co-created by Restart Foundation's Psychology Supervisor, Oksana Zaleska PhD, one of Ukraine's leading practitioners. It has been used in conflict zones in eastern Ukraine since 2015 and has been extensively tested by Oksana and other child psychologists.

In 2025, Restart Foundation recruited an additional psychologist to increase delivery capacity. Programmes were supervised by Oksana Zaleska and run by Olena Tkachenko and Yevheniia Zavorotynska. For the first time, delivery continued without interruption from one institution to the next, with two kindergartens being supported concurrently for much of the year.

More than ten people were involved in programme implementation during the year. Oksana Zaleska remained the permanent supervisor, Olena Tkachenko and Yevheniia Zavorotynska worked as mentors, and each kindergarten had two interns. The programme also expanded its model of support: regular supervision continued after the active 8-12 week delivery period so kindergarten psychologists could maintain high-quality support for children and draw on senior colleagues when needed.

Restart Foundation CIO

Trustees' Annual Report (continued)

Year ended 31 December 2025

Achievements and performance (continued)

SAFE SPACE ACTIVITY AND REACH

Numbers of psychosocial interventions carried out in 2025 for Safe Space programmes

Psychosocial interventions	Quantity
Group classes with children	172
Group meetings with parents	33
Individual meetings with parents	44
Group resource and methodological meetings with educators	22
Supervision for educators	3
Supervision for interns during their internship and after completion of the project	89
Supervision for mentors	14
Supervision and organisational meetings with the administration	11
Referral of children to individualised specialist care at mental health centres	16
Certification of trainees as Safe Space trainers for preschool institutions (12 specialists certified)	1
Total number of activities (all categories)	405

SAFE SPACE PROJECT RECIPIENTS BY KINDERGARTEN (2025)

Quantitative data by recipient category

Kinder-garten	Children (total)	Girls	Boys	Parents/ Represe-ntatives	Teachers	Manage-ment	Education Specialists	Interns
La Malyuk	33	16	17	33	16	1	0	3
Happiness Kids	24	6	18	38	12	2	1	2
Mandryk	18	10	8	35	2	1	0	2
I-School	23	8	15	40	4	1	1	2
MriyDiy	21	7	14	28	1	1	1	2

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance *(continued)*

RESULTS BY CATEGORY

Category	Number
Children (total)	119
- girls	47
- boys	72
Parents/representatives	174
Teachers	35
Managers/directors	6
Education Specialists	3
Interns	11
Total number of recipients (all categories)	348

Note: "Parents/representatives" refers to the number of adults involved in project activities/meetings at the respective kindergarten.

Veterans programme

Restart Foundation developed a full and original programme for veterans with lead veterans psychologist Dr Lesia Sak. The programme was completed during 2025 and is ready to launch.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Achievements and performance *(continued)*

GOAL 2 - RAISING AWARENESS OF GOOD MENTAL HEALTH

Programme delivery in 2025 was weighted towards Goals 1 and 3. Under Goal 2, Restart Foundation focused on building the channels, evidence and profile needed for broader awareness work. The charity invested in its online presence through regular social media posts, published detailed programme reports in English and Ukrainian for donors, supporters and the scientific community, and used its website to make these reports available publicly.

The charity also contributed to wider discussion of mental health and resilience. Restart Foundation spoke at the CEO Club Global Vision Conference in April 2025 and took part in a panel at the BEARR Trust Annual Conference on resilience in mental health in November 2025. In February, the charity held its launch event at the House of Lords, hosted by Patron Lord Banner KC, where three Restart Foundation psychologists from Ukraine spoke about their work and the country's mental health needs. The event was attended by the current and former British Ambassadors to Ukraine, members of the House of Lords and other guests, and helped generate interest in the charity and its work.

GOAL 3 - SUPPORTING AND TRAINING MENTAL HEALTH PROFESSIONALS

Professional resilience and development

In April and May 2025, Restart Foundation organised a professional retreat for child psychologists at a centre in the Carpathian Mountains in western Ukraine. Thirty psychologists and ten children attended. Enabling psychologists to bring their children reduced the stress of leaving them in a war zone while taking part in professional development.

The 30 psychologists took part in exercises and training designed to strengthen professional knowledge and personal and professional resilience. The project was delivered with Restart Foundation in cooperation with the public organisation "Words Help", the Mental Health Centre of the National University of Kyiv-Mohyla Academy, and the Professional Association of Child Analytical Psychologists (PACHAP). Restart Foundation also includes interns in its programmes so they can gain practical experience and understanding of the work. This helps build capacity among psychologists working in Ukraine at a critical time.

Certification and recognition

In November 2025, Restart Foundation completed a project it had been working towards for three years: certification of trainers for the Safe Space in Preschool programme. Twelve psychologists were awarded certificates after successfully completing training, qualifying them to run Safe Space with children in kindergartens. This provides a practical route to expand training for child psychologists and increase future Safe Space capacity in Ukraine.

Monitoring and reporting

Across its programmes, Restart Foundation worked with monitoring specialists to gather detailed data and produce reports intended to benefit psychologists, donors, supporters and the scientific community. Reports are available in English and Ukrainian and are published on the charity's website.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review

During our second full year of operations, from 1 January to 31 December 2025, the charity received a total of £55,768 in donations. Of this £21,600 was restricted funds and £34,168 was unrestricted funds. The majority of funding was received from seven main donors. The remainder of the income was from small donations from individual donors.

Pinsent Masons LLC	£12,000
The Lockwood Charitable Foundation	£10,000
The Farthing Trust	£7,000
Mrs Diana Uff	£7,000
The William Leech Charity	£2,500

And a further £13,000 from two funders who prefer to remain anonymous.

We are grateful to every individual and organisation that chose to support us in 2025.

Our total expenditure for the period was £33,487. This can be divided into 2 categories:

- Direct Charitable Expenditure: £17,583
- Cost of Generating Funds: £15,904

As we look to further expand, we have also recognised the need to increase investment in our fundraising programme with the specific aim of building a sustainable, predictable and growing income base from an expanding portfolio of committed supporters. This investment has enabled us to secure vital funds for future programme activities and build up healthy reserves, in order to safeguard our charity and programmes. For this reason, we increased our fundraising spend by 74% in 2025 and we currently invest a high percentage of our overall expenditure (47%) in fundraising activity. We expect to continue this in the next one-two years.

In 2025, the £15,904 invested in fundraising generated £55,768 in immediate income, whilst also securing 3-year commitments from the five members of our Founders' Circle. This represents a one-year ROI of 3.5:1. The three-year ROI is in excess of 7:1

Reserves policy

As Restart Foundation grows and dependencies increase, we have decided to revise our Reserves Policy. From 1 January 2025, the Trustees agreed that we would aim to build up unrestricted reserves equivalent to three-six months' worth of operational costs. In 2025, the target figure was therefore circa £17,000. At the end of 2025, we had £22,991 in unrestricted reserves, which is above this target, largely due to the timing of grants secured towards the end of the year, for work in the next financial year.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Financial review *(continued)*

Fundraising

In accordance with the Charities Act 2016, the Trustees confirm that all fundraising activities were conducted in line with recognised best practice. Fundraising is led by Head of Partnerships and Philanthropy Sharon Jackson, who has played a central role in building the charity's community of supporters, grant makers and partners since its inception. The charity did not use volunteer fundraisers during 2025, and there were no complaints or criticisms about its fundraising activities.

During 2025, Restart Foundation secured six major grants from Pinsent Masons LLC, The Lockwood Charitable Foundation, the Farthing Trust, Mrs Diana Uff, the William Leech Charity and one foundation which chooses to remain anonymous. Four were multi-year or returning relationships. Detailed impact reporting for funded projects - combining qualitative and quantitative information and prepared collaboratively by monitoring specialists, supervising psychologists and the CEO - is central to maintaining donor confidence. Reports are shared with donors and published in Ukrainian and English on the charity's website.

Restart Foundation also launched its Founders' Circle in 2025 as a cornerstone of its long-term fundraising strategy. The Founders' Circle is designed for philanthropists and organisations willing to make three-year unrestricted commitments and to contribute ideas, networks and experience. In return, members receive closer updates from the charity's management and leadership and opportunities to meet other supporters. The first five members were the Jackson-Gray Family, The Lockwood Charitable Foundation, Pinsent Masons LLC, Mrs Diana Uff and a Charitable Trust which chooses to remain anonymous.

The charity also developed partnerships that secured funding for the financial year beginning January 2026, including £15,000 from an anonymous Charitable Trust as part of a Founders' Circle three-year commitment and £13,500 from the Clifford Chance Foundation with a three-year funding commitment. It also developed contacts with key figures and charities in the United States through US-based trustee Victoria Goncharuk, with the intention of increasing its focus on US funders and partners in 2026.

During the year, Restart Foundation registered for Gift Aid in the UK, expanded its policies in line with recommendations from the Charity Commission and Chartered Institute of Fundraising, and began building partnerships with organisations able to support fundraising, including the Ukrainian Society of St. Andrew's University, which raised money through several events.

The charity also established a transparent process for transferring programme funds to Ukraine. Charity funds are held in a single HSBC account in the UK. Once a psychology programme has been completed in Ukraine, payments are transferred directly to the accounts of the psychologists who carried out the work; two signatories are required in person at the bank for each transfer, and records of transactions and payments are retained and can be made available to funders.

We are deeply grateful to every trust, foundation, company, individual donor, Founders' Circle member, partner and advocate who supported Restart Foundation during 2025. We also thank our Patron, Lord Banner KC, for hosting our House of Lords launch, and all those who have used their networks, expertise and platforms to strengthen our work.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Plans for future periods

Restart Foundation will continue to develop in line with its three charitable goals and its vision of bringing good mental health to Ukraine. The priorities below combine organisational development with programme delivery.

Plans for overall Development:

GOVERNANCE/FUNDRAISING/PROFILE

- Strengthen governance and keep policies under review so that best practice remains at the heart of the charity.
- Build sustainable funding by growing the Founders' Circle and maintaining strong donor relationships through detailed impact reporting.
- Raise awareness of Restart Foundation and of mental health in Ukraine through the website, social media, events and conferences.
- Subject to funding, recruit key staff and expand administrative capacity to support programme growth.
- Develop supporter networks in Scotland and the USA and, when sustainable funding allows, establish an office in Kyiv to strengthen operations and access additional grant opportunities.

Goal 1: Mental Health and Wellbeing Services

Maintaining high standards of programme quality will remain central as Restart Foundation expands its psychology services. Priorities for 2026 are to:

- Expand the Safe Space programme to a target of 10 Kyiv kindergartens and to help a target of 700 beneficiaries.
- Launch the new veterans programme under the supervision of Dr Lesia Sak.
- Introduce a leading international mental health programme in Ukrainian through a new partnership.
- Conduct research with the National University of Kyiv-Mohyla Academy and leading mental health specialists.
- Continue strengthening the network of highly qualified psychologists across Ukraine.

Goal 2: Raising Awareness of Mental Health

- Continue developing the website as a trusted source of mental health information for Ukrainian- and English-speaking audiences.
- Publish programme updates and scientific reports so that learning from Restart Foundation's work is accessible to wider audiences.
- Expand the charity's social media presence to raise awareness of mental health and increase Restart Foundation's profile.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

Plans for future periods *(continued)*

Goal 3: Supporting and Training Mental Health Professionals

- Deliver further training, professional supervision and resilience support to a target of 12 mental health professionals, while continuing to provide supervised opportunities for interns.
- Continue awarding Safe Space qualification certificates to trained psychologists and involve the professional team in charity events to promote their work.
- Increase funding for psychologist support and training and work with Psychology Supervisor Oksana Zaleska to develop a sustainable, long-term programme of professional development and support.

HOW TO SUPPORT OUR WORK

Supporters can help Restart Foundation by funding programmes, introducing potential partners and funders, and sharing the charity's work. Programme information, published reports and further details are available at: <https://restart-foundation.org/>.

The charity's social media can be found on:

Instagram	www.instagram.com/restart_foundation_charity/
LinkedIn	www.linkedin.com/company/restart-foundation-charity/
Facebook	www.facebook.com/restartfoundationorg/
YouTube	www.youtube.com/@restart-foundation-org
X	x.com/RestartCharity

TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Restart Foundation CIO

Trustees' Annual Report *(continued)*

Year ended 31 December 2025

The trustees' annual report was approved on 28 August 2026 and signed on behalf of the board of trustees by:

DocuSigned by:
Leonora Meriel
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Leonora Meriel
Chair of Trustees

Restart Foundation CIO

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

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Restart Foundation CIO ('the charity') for the year ended 31 December 2025.

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.



Ponnappah Baheerathan FCCA
Heeni Lawson
Independent Examiner

10 Shamrock Way
London
N14 5RY

28 August 2026

Restart Foundation CIO

Statement of Financial Activities

Year ended 31 December 2025

		Year to 31 Dec 25			Period from 10 Jul 23 to 31 Dec 24
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	34,168	21,600	55,768	31,593
Total income		<u>34,168</u>	<u>21,600</u>	<u>55,768</u>	<u>31,593</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	5	15,904	–	15,904	9,159
Expenditure on charitable activities	6,7	2,863	14,720	17,583	8,976
Total expenditure		<u>18,767</u>	<u>14,720</u>	<u>33,487</u>	<u>18,135</u>
Net income and net movement in funds		<u>15,401</u>	<u>6,880</u>	<u>22,281</u>	<u>13,458</u>
Reconciliation of funds					
Total funds brought forward		7,590	5,868	13,458	–
Total funds carried forward		<u>22,991</u>	<u>12,748</u>	<u>35,739</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 16 to 20 form part of these financial statements.

Restart Foundation CIO

Statement of Financial Position

31 December 2025

	Note	2025 £	2024 £
Current assets			
Debtors	11	—	500
Cash at bank and in hand		46,092	18,599
		<u>46,092</u>	<u>19,099</u>
Creditors: amounts falling due within one year	12	10,353	5,641
Net current assets		<u>35,739</u>	<u>13,458</u>
Total assets less current liabilities		<u>35,739</u>	<u>13,458</u>
Net assets		<u><u>35,739</u></u>	<u><u>13,458</u></u>
Funds of the charity			
Restricted funds		12,748	5,868
Unrestricted funds		<u>22,991</u>	<u>7,590</u>
Total charity funds	13	<u><u>35,739</u></u>	<u><u>13,458</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 28 August 2026, and are signed on behalf of the board by:

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

The notes on pages 16 to 20 form part of these financial statements.

Restart Foundation CIO

Notes to the Financial Statements

Year ended 31 December 2025

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.

Restart Foundation CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

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 2025 £
Donations			
Donations	30,668	21,600	52,268

Restart Foundation CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Sponsorship			
Sponsorship income	3,500	—	3,500
	<u>34,168</u>	<u>21,600</u>	<u>55,768</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	21,393	10,200	31,593
Sponsorship			
Sponsorship income	—	—	—
	<u>21,393</u>	<u>10,200</u>	<u>31,593</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	<u>15,904</u>	<u>15,904</u>	<u>9,159</u>	<u>9,159</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Psychology programme	—	14,720	14,720
Support costs	2,863	—	2,863
	<u>2,863</u>	<u>14,720</u>	<u>17,583</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Psychology programme	—	4,332	4,332
Support costs	4,644	—	4,644
	<u>4,644</u>	<u>4,332</u>	<u>8,976</u>

Restart Foundation CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Psychology programme	14,720	605	15,325	4,671
Governance costs	–	2,258	2,258	4,305
	<u>14,720</u>	<u>2,863</u>	<u>17,583</u>	<u>8,976</u>

8. Analysis of support costs

	Psychology programme	Total 2025	Total 2024
	£	£	£
Communications and IT	277	277	103
Finance costs	328	328	237
Governance costs	2,258	2,258	4,304
	<u>2,863</u>	<u>2,863</u>	<u>4,644</u>

9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

10. Trustee remuneration and expenses

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

11. Debtors

	2025	2024
	£	£
Other debtors	<u>–</u>	<u>500</u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	7,132	2,420
Other creditors	3,221	3,221
	<u>10,353</u>	<u>5,641</u>

Restart Foundation CIO

Notes to the Financial Statements *(continued)*

Year ended 31 December 2025

13. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	7,590	34,168	(18,767)	22,991

	At 10 July 2023	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	–	21,393	(13,803)	7,590

Restricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
Restricted Funds	5,868	21,600	(14,720)	12,748

	At 10 July 2023	Income	Expenditure	At 31 December 2024
	£	£	£	£
Restricted Funds	–	10,200	(4,332)	5,868

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Current assets	31,237	14,855	46,092
Creditors less than 1 year	(8,246)	(2,107)	(10,353)
Net assets	22,991	12,748	35,739

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Current assets	13,231	5,868	19,099
Creditors less than 1 year	(5,641)	–	(5,641)
Net assets	7,590	5,868	13,458