

REMEDI - RESTORATIVE SERVICES

England & Wales · Charity number 1091232

Details

Other names	SOUTH YORKSHIRE VICTIM OFFENDER MEDIATION SERVICE, REMEDI
Status	Registered
Legal form	Charitable company
Company number	04331410
Registered	2002-03-20
Register	View on the Charity Commission register

Contact

Address	BHF Priory Centre Pontefract Road Barnsley South Yorkshire S71 5PN
Phone	03300439490
Email	rj@remediuk.org
Website	www.remediuk.org

Activities

Objects: 1. TO PROMOTE FOR THE PUBLIC BENEFIT IN PARTICULAR IN THE CITY OF SHEFFIELD AND ELSEWHERE ("THE AREA OF BENEFIT") THE PROVISION OF SERVICES DIRECTED TOWARDS THE EFFICIENCY OF THE POLICE AND MEDIATION, RECONCILIATION AND ACHIEVING RESTORATIVE JUSTICE BETWEEN VICTIMS OF CRIME AND OFFENDERS, WITH A VIEW (A) TO THE PRESERVATION OF PUBLIC ORDER AND (B) TO THE ADVANCEMENT OF CRIMINAL JUSTICE THROUGH THE PRESERVATION AND PROTECTION OF THE WELL-BEING OF SUCH VICTIMS AND THE REHABILITATION OF SUCH OFFENDERS 2. TO REDUCE THE DISTRESS, POVERTY AND DISADVANTAGEOUS EFFECTS ON VICTIMS AND WITNESSES OF CRIME AND OTHER FORMS OF HARMFUL BEHAVIOUR INCLUDING THE FAMILIES AND FRIENDS OF SUCH PERSONS AND OTHERS AFFECTED WHO ARE IN NEED; 3. TO PROMOTE GOOD CITIZENSHIP AND GREATER PUBLIC PARTICIPATION IN THE PREVENTION AND SOLUTION OF CRIME 4. TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE AREA OF BENEFIT IN THE METHODS OF SUCH MEDIATION, CONCILIATION AND ACHIEVING RESTORATIVE JUSTICE, THE NEEDS OF VICTIMS AND OFFENDERS FOR SUCH SERVICES, AND THE MEANS OF MANAGING SUCH SERVICES 5. TO ADVANCE PUBLIC EDUCATION AND AWARENESS BY RESEARCH INTO ISSUES PRIMARILY RELATING TO VICTIMS OF CRIME, WITNESSES AND THEIR FAMILIES AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: Remedi provides a full range of relevant and innovative Restorative Justice based services including:-A complete victim offender mediation service,Victim awareness sessions in conjunction with the National Probation Service and the Youth Offending Teams in South Yorkshire. Community reparation schemes with Youth Offending Teams. Advocacy and support services for victims of crime.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** THE CITY OF SHEFFIELD AND ITS NEIGHBOURHOOD AND ALSO IN SOUTH YORKSHIRE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,332,462	£7,208,465	£1,540,114	226
2024-03-31	£6,041,122	£5,926,578	£1,416,117	202
2023-03-31	£4,585,627	£4,530,706	£1,301,573	164
2022-03-31	£3,759,949	£3,597,980	£1,246,652	148
2021-03-31	£3,607,016	£3,388,734	£1,084,683	154

Trustees

Name	Role	Appointed
Annette Dews		
BEVERLY ANN CROSS		
Christelle Olivia Sielinou Mefokeng		2026-05-18
ROBERT DUDLEY UNWIN		
Shawna Marie McCoy		2021-05-12

Accounts

REGISTERED COMPANY NUMBER: 04331410 (England and Wales)
REGISTERED CHARITY NUMBER: 1091232

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Remedi-Restorative Services

~~Independent Auditors LLP~~
~~Chartered Accountants & Statutory Auditor~~
~~Emstrey House North~~
~~Shrewsbury Business Park~~
~~Shrewsbury~~
~~SY2 6LG~~

Remedi-Restorative Services

Contents of the Financial Statements for the Year Ended 31 March 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

These currently are:

- (1) to promote for the public benefit in particular in the City of Sheffield and elsewhere ("the area of benefit") the provision of services directed towards the efficiency of the police and mediation, reconciliation and achieving restorative justice between victims of crime and offenders, with a view
 - (a) to the preservation of public order and
 - (b) to the advancement of criminal justice through the preservation and protection of the well-being of such victims and the rehabilitation of such offenders
- (2) to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour including the families and friends of such persons and others affected who are in need;
- (3) to promote good citizenship and greater public participation in the prevention and solution of crime
- (4) to advance the education of the public in the area of benefit in the methods of such mediation, conciliation and achieving restorative justice, the needs of victims and offenders for such services, and the means of managing such services
- 5) to advance public education and awareness by research into issues primarily relating to victims of crime, witnesses and their families and to disseminate the useful results of such research.

OBJECTIVES AND ACTIVITIES

Significant activities

1. Remedi has continued to provide a range of restorative based services in partnership with the Youth Justice Services in Barnsley, Rotherham, Sheffield, Derby, Nottingham County, Manchester, Stockport, Salford, Bolton, Tameside and Wakefield.
2. Remedi has continued to deliver services as the contracted provider for Restorative Justice with the Offices of the Police and Crime Commissioner in: Cumbria, Humberside, Cheshire, Greater Manchester, South Yorkshire, Derbyshire, Nottinghamshire and the West Midlands.
3. Remedi has continued to provide Victim Support services across Derbyshire funded by the Office of the Police and Crime Commissioner. This includes the provision of dedicated support services for child/youth victims and victims of hate crime.
4. The provision of Victim Support services expanded further this year with Remedi securing the contract to provide these services in Nottinghamshire funded by the Office of the Police and Crime Commissioner.
5. Further dedicated victim of hate crime support services have also continued on a contracted basis in both the West Midlands and in Cheshire.
6. Remedi continues to have dedicated on site personnel working in and funded by HMP Doncaster.
7. Extensive Youth Mentoring programmes have continued to be delivered across the Greater Manchester region with multiple referral routes
8. Remedi has continued the provision of an adult offender mentoring support service called Pathways. This service works in close partnership with and is operational across the Cumbria constabulary.
9. Remedi commenced delivery of the Immediate Justice service in Derbyshire. Funded by the Office of the Police and Crime Commissioner- providing direct support and intervention to adult offenders referred by the local constabulary.
10. In addition to the above services Remedi has continued to develop a wide range of thematic training workshops and programmes that are provided across schools, colleges and youth groups in all operational areas.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of Remedi confirm that they have referred to the Charity Commission's guidance in deciding how the charity promotes public benefit. These are summarised below:

Benefits arising from Remedi's aims:

Our aims in providing restorative justice services (eg mediation, victim awareness and reparation) and educating the public about restorative justice promotes public benefit in 5 main ways:

- (1) preservation of public order by providing a non-violent means of resolving conflicts between offenders and victims of crime and in other arenas of society (eg schools)
- (2) rehabilitating of offenders and therefore a reduction in repeat offending
- (3) promotion of health and well being amongst victims of crime by assisting them to cope with what has happened to them and move on with their lives
- (4) enabling professionals working in the criminal justice system to make more efficient and effective use of restorative justice
- (5) enabling the public and especially young people in education to understand that there are effective but non-violent means of resolving conflict through mediation and reparation.

Risks that may arise

Although the success rate is comparatively high (98% of cases undertaken) there may be those for whom restorative justice does not achieve the above aims. Risk assessments with both victims and offenders are thoroughly and carefully carried out to try to ensure that no-one is harmed by the process. Involvement in a restorative process is totally voluntary on both sides and either party can withdraw at any time. Where face to face meetings are to take place both parties are provided with hours of preparation beforehand and supported fully through the process. The trustees are not aware of any public view that harm could arise from mediation and restorative justice; it is more that some sections of the public are unaware of what mediation and restorative justice are and what they seek to achieve.

Beneficiaries

The charity's most direct beneficiaries are the victims of crime, offenders and the criminal justice professionals who work with them. The training and experience that our volunteer mediators receive frequently provides them with skills to begin or advance their careers in the field of restorative justice. Indirectly the public benefits through the improvement in public order that results from successful rehabilitation of offenders, better victim awareness and conflict resolution for victims. There are no barriers to anyone wishing to use Remedi's restorative justice services, they are free at the point of delivery, being funded entirely by grant and service level agreements with statutory bodies. Both victims and offenders can self refer. Remedi does charge for training to statutory and other organisations, but this is in line with good practice regarding full cost recovery in dealing with statutory bodies and larger organisations.

In the year 2024/25 the following primary beneficiaries were provided with services:

Young people supported via our Youth Offending Team contracts: 1084

Young people supported to undertake community reparation: 786

Number of community reparation hours organised: 6545

- Number of victims of crime supported (Derbyshire/West Midlands/Cheshire/ Nottinghamshire): 39,986

- Victims of adult crime contacted to offer engagement with Restorative Justice: 3189

- Number of restorative interventions: 4591

- Number of adult offenders accessing mentoring support: 624

Remedi-Restorative Services

Report of the Trustees for the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

- Number of children and young people accessing mentoring support: 695
- Individuals supported via the Immediate Justice scheme in Derbyshire: 715
- Victims of youth crime contacted to offer engagement with Restorative Justice: 2014
- Number of youth justice based restorative interventions: 1920
- Number of professionals accessing Remedi training: 136
- Youth mentoring services in partnership with Sheffield youth justice services
- Number of victims of crime supported (Derbyshire/West Midlands/Cheshire/ Nottinghamshire): 39,986
- Victims of adult crime contacted to offer engagement with Restorative Justice: 3189
- Number of restorative interventions: 4591
- Number of adult offenders accessing mentoring support: 624
- Number of children and young people accessing mentoring support: 695
- Individuals supported via the Immediate Justice scheme in Derbyshire: 715

Private benefits

As mentioned above, a number of our volunteers who became trained and experienced mediators/restorative justice practitioners have either become paid members of our staff team or have been able to pursue careers within the criminal justice system. We regard this as a hallmark of good practice and are proud of the resulting highly skilled workforce that began as volunteers. The value of volunteers' time cannot be reasonably quantified and is not included in the Statement of Financial Activities.

None of the trustees receives any private financial benefit, although any trustee could train as a volunteer mediator if s/he passes the initial assessment as being suitable for this. However, one of the difficulties we face as a charity is that employees of a number of statutory sector criminal justice agencies (probation, police, youth justice services) who would make valuable trustees because of their expert knowledge and experience, are barred from doing so because of potential conflicts of interest, as we receive funding from these agencies. As the charity has more than 4 trustees, none of them is a person with significant control within the meaning of the Register of People with Significant Control Regulations 2016.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Remedi continues to provide restorative justice and victim support services for both adults and youths and the contracts with partners continue to generally be funded on a full cost recovery basis.

During the financial year Remedi has seen the further development of a number of areas of practice that has resulted in the expansion of our service provision:

- The provision of Youth Mentoring services across multiple schools in the Greater Manchester region
- The provision of victim support services across Nottinghamshire
- The provision of 'Immediate Justice' project provision in partnership with Derbyshire Police
- Anti Social behaviour projects in Cumbria
- Youth mentoring services in partnership with Sheffield youth justice services

FINANCIAL REVIEW

At the end of the 2024/2025, financial year the charity's reserves totalled £1,540,114, with £193,392 relating to restricted reserves and £1,346,722 relating to unrestricted reserves. The overall net income for the year was £123,997 being £248 relating to restricted funds and £123,749 relating to unrestricted funds.

The principal funding resources were income from grants and service contracts which were expended on the salaries and running costs needed to provide services directed towards mediation and reconciliation between victims of crime and offenders.

The training delivery programme generated unrestricted income of £73,649 which has increased the charity's unrestricted reserve.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure plus redundancy payments, sickness and maternity pay. This provides sufficient funds to cover management and administration and restorative justice services. At present the free reserves of £1,256,014 (excluding fixed assets) reach this target level but the trustees are monitoring the situation to ensure sustainability.

FUTURE PLANS

Our primary focus points for future development are:

- The consolidation and security of all existing contractual arrangements secured via continued performance against expected standards.
- Expansion of our geographic base undertaken on an 'as and when' basis with full consideration of:- location, contractual requirements, capacity to mobilise effectively and capacity to deliver a meaningful service.
- Looking for and recruiting additional trustees.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Remedi is a company limited by guarantee, governed by its Articles of Association, and a registered charity with a foundation structure. This means that its members are its the existing trustees. The involvement of staff, volunteers, service users and other stakeholders remains unchanged, as no major strategic decision would be taken by the Trustees without consultation with them.

Recruitment and appointment of new trustees

The trustees may at any time co-opt any individual duly qualified to be appointed as a trustee to fill a vacancy in their number, as an additional trustee or as a non voting advisor or observer.

Unfortunately we cannot appoint trustees from the statutory sector criminal justice agencies or other partner organisations from which we receive funding. However representatives from these bodies have standing invitations to attend trustees' meetings as non voting observers or advisors.

In recruiting trustees we look for people who have some knowledge of the criminal justice system or who have had experience of working with victims and/or offenders or who can bring other skills which are valuable for governance.

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees and Non-Voting Observers/Advisers to the Board

Co-Chairs:	Bev Cross	Retired solicitor specialising in charity law PhD in Criminology (University of Sheffield) University Lecturer in Law and Criminology
Treasurer:	Shawna McCoy	As above
Trustees:	Bev Cross	
	Rob Unwin	Global Education Advisor
	Annette Dews	Educational Consultant

Details of Senior Staff

Director	Steve Jones
Assistant Director	Nicola Bancroft
Assistant Director	Christopher Hickin
Finance Director	Gill Turner
Manager South Yorkshire Adult Services	Louise Fretwell
Manager (Derbyshire Victim Services)	Chelsea Lambert
Manager (Derbyshire RJ)	Olivia Parker
Manager (Manchester, Stockport, Bolton, Salford & Wakefield)	Lacey Foster
Manager (Nottinghamshire and Derby Youth)	Cherry Triston
Manager (Training)	Gavin Hudson
Manager (Barnsley, Rotherham and Sheffield)	Nicole Slater
Manager (Humberside)	Sally Hampshire
Manager (Cumbria)	David Bates
Manager (Cheshire)	Michelle Bailey
Manager (West Midlands)	Amanda Priest

The responsibility for the day to day running of the charity is delegated to Steve Jones. Quarterly staff forum meetings (with Board members) have been instituted.

Induction and training of new trustees

We have a trustee induction pack which is based on the good practice model developed by NCVO. It includes the governing document, latest accounts and annual report, a list of policies and procedures, a code of conduct and declaration, a conflicts of interest policy, statement and declaration, a skills audit and a fit and proper persons declaration. Prospective trustees are invited to attend several trustees' meetings as observers before they are officially invited for appointment.

If they are not people already known to the other trustees, they are interviewed by a panel of trustees and senior staff and references are taken up prior to appointment. They are asked to meet staff as part of their induction and to raise any queries with them and with other trustees. All trustees must be DBS checked under the Criminal Justice and Courts Services Act 2000. All new trustees are encouraged to go on Remedi's restorative skills training course in order to be able more fully to understand Remedi's work and ethos.

Related parties

There are no related parties to disclose.

Remedi-Restorative Services

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Possible risks to external funding have led to the development of a rolling business plan which will allow for the mitigation of those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

In this financial year Remedi have also developed a documented Business Continuity Plan to identify strategies in response to potential data loss, system failure etc. This document is available on request and is shared across the entire organisation via the staff portal section of our website.

We have also organised a number of Zoom meetings with local offices so staff can meet them and raise any matters or concerns they have.

The trustees meet every 8 weeks and conduct a rolling budget review and revision of management accounts at each meeting. The charity retains a firm of solicitors specialising in employment law who provide employment protection and legal expenses insurance as part of their services. The trustees have in addition taken out appropriate trustee liability insurance and also insurance with a firm of solicitors against employment-related claims that is backed up by a dedicated legal support service.

In response to the Covid 19 pandemic the charity formulated a series of risk assessment reviews in order to ensure all personnel were supported practically and emotionally. These included home working assessments of need, remote methods of working- risk management for service users and staff and, significantly, staff welfare and wellbeing management which was maintained via regular check in meetings, team meetings and cross team meetings facilitated remotely.

Policy development and Review

During 2024/2025 the following policies were created or reviewed:-

Capability & Performance

Disciplinary & Conduct

Complaints

Grievance

Sickness

LGBTQ+

Religion & Belief

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04331410 (England and Wales)

Registered Charity number

1091232

Registered office

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

Remedi-Restorative Services

Report of the Trustees
for the Year Ended 31 March 2025

Trustees

~~Ms B Cross~~

Ms A Dews

Ms S M McCoy

~~Mr R Unwin~~

Auditors

~~Independent Auditors LLP~~

Chartered Accountants & Statutory Auditor

Emstrey House North

~~Shrewsbury Business Park~~

Shrewsbury

SY2 6LG

Bankers

HSBC Bank plc

37 High Street

~~Meadowhall Shopping Centre~~

Sheffield

S9 1EN

~~Other Name~~

The charitable company is also known by the name Remedi (Restorative Justice and Mediation Initiatives).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Remedi - Restorative Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to-

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Independent Auditors LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 NOVEMBER 2025 and signed on its behalf by:



Ms B Cross - Trustee

Report of the Independent Auditors to the Trustees of Remedi-Restorative Services

Opinion

We have audited the financial statements of Remedi-Restorative Services (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of
Remedi-Restorative Services

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Trustees of
Remedi-Restorative Services

~~Our responsibilities for the audit of the financial statements~~

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

~~Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.~~

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- ~~- Inquiry of management, those charged with governance and the company's solicitors around actual and potential litigation and claims;~~
- Inquiry of company staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- ~~- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.~~

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Remedi-Restorative Services

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditors LLP

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Chartered Accountants & Statutory Auditor

Emstrey House North

Shrewsbury Business Park

Shrewsbury

SY2 6LG

Date: 14 NOVEMBER 2025

Remedi-Restorative Services

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	930,732	1,303,759	2,234,491	1,879,934
Charitable activities	5				
Restorative justice, mediation & training		3,096,670	1,988,217	5,084,887	4,151,777
Other trading activities	3	1,480	-	1,480	1,149
Investment income	4	11,450	-	11,450	8,262
Other income		154	-	154	-
Total		4,040,486	3,291,976	7,332,462	6,041,122
EXPENDITURE ON					
Raising funds	6	48,295	-	48,295	44,234
Charitable activities	7				
Restorative justice, mediation & training		3,868,442	3,291,728	7,160,170	5,882,344
Total		3,916,737	3,291,728	7,208,465	5,926,578
NET INCOME		123,749	248	123,997	114,544
RECONCILIATION OF FUNDS					
Total funds brought forward		1,222,974	193,143	1,416,117	1,301,573
TOTAL FUNDS CARRIED FORWARD		1,346,723	193,391	1,540,114	1,416,117

The notes form part of these financial statements

Remedi-Restorative Services

Balance Sheet 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
FIXED ASSETS					
Tangible assets	13	90,708	-	90,708	117,649
CURRENT ASSETS					
Debtors	14	359,818	307,123	666,941	550,266
Cash at bank and in hand		1,101,141	(113,731)	987,410	801,394
		<u>1,460,959</u>	<u>193,392</u>	<u>1,654,351</u>	<u>1,351,660</u>
CREDITORS					
Amounts falling due within one year	15	(204,945)	-	(204,945)	(53,192)
NET CURRENT ASSETS		<u>1,256,014</u>	<u>193,392</u>	<u>1,449,406</u>	<u>1,298,468</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,346,722</u>	<u>193,392</u>	<u>1,540,114</u>	<u>1,416,117</u>
NET ASSETS		<u>1,346,722</u>	<u>193,392</u>	<u>1,540,114</u>	<u>1,416,117</u>
FUNDS	17				
Unrestricted funds				1,346,722	1,222,974
Restricted funds				193,392	193,143
TOTAL FUNDS				<u>1,540,114</u>	<u>1,416,117</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

Remedi-Restorative Services

Balance Sheet - continued

31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 NOVEMBER 2025 and were signed on its behalf by:



Ms B Cross - Trustee


Mr R Unwin - Trustee

Remedi-Restorative Services

Cash Flow Statement for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	210,536	{105,222}
Net cash provided by/(used in) operating activities		210,536	(105,222)
Cash flows from investing activities			
Purchase of tangible fixed assets		(36,864)	(118,443)
Sale of tangible fixed assets		894	-
Interest received		11,450	8,262
Net cash used in investing activities		(24,520)	(110,181)
Change in cash and cash equivalents in the reporting period		186,016	(215,403)
Cash and cash equivalents at the beginning of the reporting period		801,394	1,016,797
Cash and cash equivalents at the end of the reporting period		987,410	801,394

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net income for the reporting period (as per the Statement of Financial Activities)	123,997	114,544
Adjustments for:		
Depreciation charges	63,066	52,946
Profit on disposal of fixed assets	(154)	-
Interest received	(11,450)	(8,262)
Increase in debtors	(116,676)	(253,971)
Increase/(decrease) in creditors	151,753	(10,479)
Net cash provided by/(used in) operations	<u>210,536</u>	<u>(105,222)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	801,394	186,016	987,410
	<u>801,394</u>	<u>186,016</u>	<u>987,410</u>
Total	<u>801,394</u>	<u>186,016</u>	<u>987,410</u>

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants that provide core funding, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. per capita or estimated usage as set out in the notes to the accounts. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll, back office and governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fixtures	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

~~Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.~~

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

~~Donated goods and services are included at the value to the charity where this can be quantified and would otherwise be purchased from a supplier. The value of services provided by volunteers has not been included in these accounts.~~

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	872	1,906
Grants	2,233,619	1,878,028
	<u>2,234,491</u>	<u>1,879,934</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Derbyshire Police	946,994	687,288
Cheshire Police	332,016	246,484
Nottingham Academy	6,820	6,500
Other Grants & Trusts	124,050	65,446
Nottingham Police	12,750	15,250
Victim Support - Homicide		
	12,880	9,989
Marshgate Prison	75,538	60,000
Derbyshire Anti-Social Behaviour	39,900	98,417
Manchester JAC	1,050	3,500
Manchester City Council - Community Safety Grant	120,000	173,175
West Midlands Police - Hate Crime	157,500	170,000
Manchester Secondary PRU	55,000	72,500
Home Office Perpetrator Fund	-	17,900
Rotherham MBC (DV & HC)	32,038	18,672
MOJ - HMP Humber Prison Project	-	61,141
Manchester City Council - Safe Taskforce	296,416	165,433
Rotherham Panels	20,667	6,333
	<u>2,233,619</u>	<u>1,878,028</u>

3. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Fundraising events	<u>1,480</u>	<u>1,149</u>

4. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	<u>11,450</u>	<u>8,262</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25 £	31.3.24 £
Sessional work & training	Activity Restorative justice, mediation & training	73,649	51,275
Grants	Restorative justice, mediation & training	5,011,238	4,100,502
		<u>5,084,887</u>	<u>4,151,777</u>

Grants received, included in the above, are as follows:

	31.3.25 £	31.3.24 £
Youth Offending Team Service - South Yorkshire	326,487	286,849
Youth Offending Team - Nottingham	187,500	163,333
Youth Offending Team - Stockport	80,091	59,063
Youth Offending Service - Manchester	173,950	197,800
Youth Offending Team - Derby	170,450	203,998
South Yorkshire Police	204,133	202,012
Derbyshire Police	139,951	139,951
Humberside Police	215,800	212,915
Cheshire Police	380,726	160,000
Cumbria Police	520,818	467,950
West Midlands Police	236,250	225,000
Derbyshire Victim Services	404,805	404,805
Derbyshire Young Victims	60,000	60,000
Manchester RJ Hub	249,265	247,059
Youth Endowment Fund	406,260	399,560
Youth Justice Service - Salford	33,400	30,000
Youth Offending Team - St Helens	-	28,620
Other Grants & Trusts	-	5,000
Nottingham Police	927,131	521,170
Youth Offending Team - Bolton	84,222	30,000
Manchester - Mentoring	174,999	29,167
Youth Offending Team - Wakefield	35,000	26,250
	<u>5,011,238</u>	<u>4,100,502</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

6. RAISING FUNDS

Raising donations and legacies

	31.3.25	31.3.24
	£	£
Support costs	48,295	44,234

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Restorative justice, mediation & training	6,805,242	354,928	7,160,170

8. SUPPORT COSTS

	Premises £	Finance & general office staff £	Equipment & maintenance £	Office costs £
Raising donations and legacies	5,339	22,828	5,046	3,347
Restorative justice, mediation & training	30,255	129,362	58,020	63,595
	35,594	152,190	63,066	66,942
	Professional & consultancy £	Publicity £	Governance costs £	Totals £
Raising donations and legacies	10,398	797	540	48,295
Restorative justice, mediation & training	58,919	4,517	10,260	354,928
	69,317	5,314	10,800	403,223

Activity	Basis of allocation
Premises	Usage
Finance & general office staff	Staff time
Equipment & maintenance	Usage
Office costs	Usage
Professional & consultancy	Usage
Publicity	Usage
Governance costs	Usage

Remedi-Restorative Services

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Auditors' remuneration	10,800	11,670
Depreciation - owned assets	63,065	52,946
Other operating leases	9,593	6,995
Surplus on disposal of fixed assets	(154)	-
Trustee and directors' insurance	8,998	7,750
	<u>8,998</u>	<u>7,750</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

11. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	5,567,389	4,495,639
Social security costs	460,895	377,436
Other pension costs	368,200	298,945
	<u>6,396,484</u>	<u>5,172,020</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Restorative Justice services	232	199
Administration and support	5	3
	<u>237</u>	<u>202</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	1	-
£70,001 - £80,000	2	-
£100,001 - £110,000	1	1
	<u>4</u>	<u>1</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

11. STAFF COSTS - continued

The average monthly number of employees calculated on the basis of full time equivalents was employees 226 and no sessionals (2024: 194 and no sessionals).

The number of employees to whom retirement benefits were accruing was as follows:-

	31.3.25	31.3.24
Defined contribution schemes	220	212

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	782,429	1,097,505	1,879,934
Charitable activities			
Restorative justice, mediation & training	2,257,299	1,894,478	4,151,777
Other trading activities	1,149	-	1,149
Investment income	8,262	-	8,262
Total	3,049,139	2,991,983	6,041,122
EXPENDITURE ON			
Raising funds	19,730	24,504	44,234
Charitable activities			
Restorative justice, mediation & training	3,001,933	2,880,411	5,882,344
Total	3,021,663	2,904,915	5,926,578
NET INCOME	27,476	87,068	114,544
RECONCILIATION OF FUNDS			
Total funds brought forward	1,195,499	106,074	1,301,573
TOTAL FUNDS CARRIED FORWARD	1,222,975	193,142	1,416,117

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS

	Office equipment & fixtures £	Computer equipment £	Totals £
COST			
At 1 April 2024	27,067	298,403	325,470
Additions	-	36,864	36,864
Disposals	-	(1,020)	(1,020)
At 31 March 2025	27,067	334,247	361,314
DEPRECIATION			
At 1 April 2024	25,487	182,334	207,821
Charge for year	299	62,766	63,065
Eliminated on disposal	-	(280)	(280)
At 31 March 2025	25,786	244,820	270,606
NET BOOK VALUE			
At 31 March 2025	1,281	89,427	90,708
At 31 March 2024	1,580	116,069	117,649

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Accrued income	622,380	508,365
Prepayments	44,561	41,901
	666,941	550,266

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade creditors	-	1
Accruals and deferred income	204,945	53,191
	<u>204,945</u>	<u>53,192</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.25 £	31.3.24 £
Within one year	9,613	-
Between one and five years	14,419	-
	<u>24,032</u>	<u>-</u>

17. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,116,740	123,748	26,642	1,267,130
Designated funds - fixed assets	106,234	-	(26,642)	79,592
	<u>1,222,974</u>	<u>123,748</u>	<u>-</u>	<u>1,346,722</u>
Restricted funds				
PCC - South Yorkshire	8,519	846	-	9,365
PCC - Derbyshire	68,990	13,240	-	82,230
PCC - Cheshire	7,496	(5,727)	-	1,769
PCC - Cumbria	48,939	1,353	-	50,292
PCC - West Midlands	18,232	2,050	-	20,282
Derbyshire Victim Services	5,760	1,853	-	7,613
Derbyshire Young Victims	2,210	(17)	-	2,193
Other grants and trusts	17,758	1,890	-	19,648
Youth Endowment Fund	14,076	(14,076)	-	-
Prison Project - HMP Humber	1,163	(1,163)	-	-
	<u>193,143</u>	<u>249</u>	<u>-</u>	<u>193,392</u>
TOTAL FUNDS	<u>1,416,117</u>	<u>123,997</u>	<u>-</u>	<u>1,540,114</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,040,486	(3,916,738)	123,748
Restricted funds			
PCC - South Yorkshire	204,134	(203,288)	846
PCC - Derbyshire	1,047,046	(1,033,806)	13,240
PCC - Cheshire	212,016	(217,743)	(5,727)
PCC - Cumbria	520,818	(519,465)	1,353
PCC - West Midlands	393,749	(391,699)	2,050
Derbyshire Victim Services	444,704	(442,851)	1,853
Derbyshire Young Victims	59,999	(60,016)	(17)
Other grants and trusts	3,250	(1,360)	1,890
Youth Endowment Fund	406,260	(420,336)	(14,076)
Prison Project - HMP Humber	-	(1,163)	(1,163)
	3,291,976	(3,291,727)	249
TOTAL FUNDS	7,332,462	(7,208,465)	123,997

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,155,139	27,475	(65,874)	1,116,740
Designated funds - fixed assets	40,360	-	65,874	106,234
	1,195,499	27,475	-	1,222,974
Restricted funds				
PCC - South Yorkshire	11,658	(3,139)	-	8,519
PCC - Derbyshire	311	68,679	-	68,990
PCC - Cheshire	-	7,496	-	7,496
PCC - Cumbria	42,681	6,258	-	48,939
PCC - West Midlands	10,196	8,036	-	18,232
Derbyshire Victim Services	5,033	727	-	5,760
Derbyshire Young Victims	2,273	(63)	-	2,210
Other grants and trusts	14,943	2,815	-	17,758
Youth Endowment Fund	13,227	849	-	14,076
Prison Project - HMP Humber	5,752	(4,589)	-	1,163
	106,074	87,069	-	193,143
TOTAL FUNDS	1,301,573	114,544	-	1,416,117

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,049,139	(3,021,664)	27,475
Restricted funds			
PCC - South Yorkshire	202,011	(205,150)	(3,139)
PCC - Derbyshire	891,906	(823,227)	68,679
PCC - Cheshire	105,984	(98,488)	7,496
PCC - Cumbria	467,950	(461,692)	6,258
PCC - West Midlands	395,001	(386,965)	8,036
Derbyshire Victim Services	404,805	(404,078)	727
Derbyshire Young Victims	60,000	(60,063)	(63)
Other grants and trusts	3,626	(811)	2,815
Youth Endowment Fund	399,559	(398,710)	849
Prison Project - HMP Humber	61,141	(65,730)	(4,589)
	<u>2,991,983</u>	<u>(2,904,914)</u>	<u>87,069</u>
TOTAL FUNDS	<u>6,041,122</u>	<u>(5,926,578)</u>	<u>114,544</u>

Restricted Funds

The restricted funds represent:-

- a South Yorkshire Police and Crime Commissioner grant specifically for Restorative Justice Projects, and a cease grant.
- Derbyshire Police and Crime Commissioner grants specifically for community restorative justice, Derbyshire Victim Services, anti-social behaviour, Derbyshire young victims and Got Your Back project.
- a Cumbria Police and Crime Commissioner grant specifically for community restorative justice anti-social behaviour and schools and Pathways projects.
- West Midlands Police and Crime Commissioner grants specifically for community restorative justice and the Victims Fund Hate Crime Response project.
- a grant from the Youth Endowment Fund for youth mentoring.
- grants from Tesco.
- a Humber Prison grant specifically for a prison project at HMP Humber.

Unrestricted Funds

These are expended at the discretion of the trustees to meet the general objectives of the charity.

Designated Funds

These represent monies where fixed assets have been purchased from a restricted fund but are not restricted assets. As such, the net book value of the assets have been transferred to unrestricted funds and designated as fixed assets to match against future depreciation.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company's pension scheme is a defined contribution scheme and all premiums paid are charged to the Statement of Financial Activities in the period that they are paid.

There were no outstanding or prepaid contributions at 31 March 2024.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the management committee.

Remedi-Restorative Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	872	1,906
Grants	2,233,619	1,878,028
	<u>2,234,491</u>	<u>1,879,934</u>
Other trading activities		
Fundraising events	1,480	1,149
Investment income		
Deposit account interest	11,450	8,262
Charitable activities		
Sessional work & training	73,649	51,275
Grants	5,011,238	4,100,502
	<u>5,084,887</u>	<u>4,151,777</u>
Other income		
Gain on sale of tangible fixed assets	154	-
Total incoming resources	<u>7,332,462</u>	<u>6,041,122</u>
EXPENDITURE		
Charitable activities		
Wages & salaries	5,448,799	4,384,534
Social security	448,453	365,869
Pensions	347,042	277,849
Vehicle leases	9,593	6,995
Staff costs & recruitment	13,090	19,082
Training	4,342	10,604
Staff expenses	395,907	289,189
Volunteer expenses	5,842	2,820
Reparation materials	16,174	30,080
Insurance	29,457	28,156
Repairs & IT costs	72,403	106,642
Beneficiary costs	7,141	4,247
Sub-contracted services	6,999	27,996
	<u>6,805,242</u>	<u>5,554,063</u>

This page does not form part of the statutory financial statements

Remedi-Restorative Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Support costs		
Premises		
Premises costs	35,594	30,712
Finance & general office staff		
Wages & salaries	118,590	111,105
Social security	12,442	11,567
Pensions	21,158	21,096
	152,190	143,768
Equipment & maintenance		
Depreciation of tangible fixed assets	63,066	52,946
Office costs		
Telephone	15,341	19,361
Postage, printing & stationery	8,463	9,238
Sundries	16,359	14,613
Refreshments	25,837	23,468
Bank charges	942	1,109
	66,942	67,789
Professional & consultancy		
Professional & payroll fees	29,780	25,514
Consultancy	39,537	26,527
	69,317	52,041
Publicity		
Marketing & publicity	5,314	13,589
Governance costs		
Auditors' remuneration	10,800	11,670
Total resources expended	7,208,465	5,926,578
Net income	123,997	114,544

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 04331410 (England and Wales)
REGISTERED CHARITY NUMBER: 1091232

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2024
for
Remedi-Restorative Services

Independent Auditors LLP
Chartered Accountants & Statutory Auditors
Emstrey House North
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Remedi-Restorative Services

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

These currently are:

- (1) to promote for the public benefit in particular in the City of Sheffield and elsewhere ("the area of benefit") the provision of services directed towards the efficiency of the police and mediation, reconciliation and achieving restorative justice between victims of crime and offenders, with a view
 - (a) to the preservation of public order and
 - (b) to the advancement of criminal justice through the preservation and protection of the well-being of such victims and the rehabilitation of such offenders
- (2) to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour including the families and friends of such persons and others affected who are in need;
- (3) to promote good citizenship and greater public participation in the prevention and solution of crime
- (4) to advance the education of the public in the area of benefit in the methods of such mediation, conciliation and achieving restorative justice, the needs of victims and offenders for such services, and the means of managing such services
- 5) to advance public education and awareness by research into issues primarily relating to victims of crime, witnesses and their families and to disseminate the useful results of such research.

OBJECTIVES AND ACTIVITIES

Significant activities

1. Remedi has continued to provide a range of restorative based services in partnership with the Youth Justice Service in Barnsley, Rotherham, Sheffield, Derby, Nottingham County, Manchester, Stockport, Salford and Bolton. In addition we have expanded our work in the youth justice arena via the provision of restorative justice services contracted by the Wakefield and Tameside Youth Justice Teams.
2. Remedi has continued to deliver services as the contracted provider for Restorative Justice with the Offices of the Police and Crime Commissioner in: Cumbria, Humberside, Cheshire, Greater Manchester, South Yorkshire, Derbyshire and the West midlands.
3. This work has expanded this year and now includes the contracted provision of Restorative Justice with the Nottinghamshire Office of the Police and Crime Commissioner.
4. Remedi has continued to provide Victim Support services across Derbyshire funded by the Office of the Police and Crime Commissioner. This includes the provision of dedicated support services for child/youth victims and victims of hate crime.
5. Further dedicated victim of hate crime support services have also been developed on a contracted basis in both the West Midlands and in Cheshire.
6. Remedi continues to have dedicated on site personnel working in and funded by HMP Doncaster.
7. Extensive Youth Mentoring programmes have continued to be delivered across the Greater Manchester region with multiple referral routes
8. Remedi has further developed an adult offender mentoring support service called Pathways. This service works in close partnership with and is operational across the Cumbria constabulary.
9. In addition to the above services Remedi has developed a wide range of thematic training workshops and programmes that are provided across schools, colleges and youth groups in all operational areas.

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of Remedi confirm that they have referred to the Charity Commission's guidance in deciding how the charity promotes public benefit. These are summarised below:

Benefits arising from Remedi's aims:

Our aims in providing restorative justice services (eg mediation, victim awareness and reparation) and educating the public about restorative justice promotes public benefit in 5 main ways:

- (1) preservation of public order by providing a non-violent means of resolving conflicts between offenders and victims of crime and in other arenas of society (eg schools)
- (2) rehabilitating of offenders and therefore a reduction in repeat offending
- (3) promotion of health and well being amongst victims of crime by assisting them to cope with what has happened to them and move on with their lives
- (4) enabling professionals working in the criminal justice system to make more efficient and effective use of restorative justice
- (5) enabling the public and especially young people in education to understand that there are effective but non-violent means of resolving conflict through mediation and reparation.

Risks that may arise

Although the success rate is comparatively high (98% of cases undertaken) there may be those for whom restorative justice does not achieve the above aims. Risk assessments with both victims and offenders are thoroughly and carefully carried out to try to ensure that no-one is harmed by the process. Involvement in a restorative process is totally voluntary on both sides and either party can withdraw at any time. Where face to face meetings are to take place both parties are provided with hours of preparation beforehand and supported fully through the process. The trustees are not aware of any public view that harm could arise from mediation and restorative justice; it is more that some sections of the public are unaware of what mediation and restorative justice are and what they seek to achieve.

Beneficiaries

The charity's most direct beneficiaries are the victims of crime, offenders and the criminal justice professionals who work with them. The training and experience that our volunteer mediators receive frequently provides them with skills to begin or advance their careers in the field of restorative justice. Indirectly the public benefits through the improvement in public order that results from successful rehabilitation of offenders, better victim awareness and conflict resolution for victims. There are no barriers to anyone wishing to use Remedi's restorative justice services, they are free at the point of delivery, being funded entirely by grant and service level agreements with statutory bodies. Both victims and offenders can self refer. Remedi does charge for training to statutory and other organisations, but this is in line with good practice regarding full cost recovery in dealing with statutory bodies and larger organisations.

In the year 2023/24 the following primary beneficiaries were provided with services:

Young people supported via our Youth Offending Team contracts: 1199

Young people supported to undertake community reparation: 589

Number of community reparation hours organised: 7656

Victims of youth crime contacted to offer engagement with Restorative Justice: 1850

Number of youth justice based restorative interventions: 1560

Number of professionals accessing Remedi training: 120

Number of victims of crime supported (Derbyshire/West Midlands/Cheshire/ Nottinghamshire): 20,149

Victims of adult crime contacted to offer engagement with Restorative Justice: 2507

OBJECTIVES AND ACTIVITIES

Number of restorative interventions: 4041

Number of adult offenders accessing mentoring support: 534

Number of children and young people accessing mentoring support: 550

Private benefits

As mentioned above, a number of our volunteers who became trained and experienced mediators/restorative justice practitioners have either become paid members of our staff team or have been able to pursue careers within the criminal justice system. We regard this as a hallmark of good practice and are proud of the resulting highly skilled workforce that began as volunteers. The value of volunteers' time cannot be reasonably quantified and is not included in the Statement of Financial Activities.

None of the trustees receives any private financial benefit, although any trustee could train as a volunteer mediator if s/he passes the initial assessment as being suitable for this. However, one of the difficulties we face as a charity is that employees of a number of statutory sector criminal justice agencies (probation, police, youth justice services) who would make valuable trustees because of their expert knowledge and experience, are barred from doing so because of potential conflicts of interest, as we receive funding from these agencies. As the charity has more than 4 trustees, none of them is a person with significant control within the meaning of the Register of People with Significant Control Regulations 2016.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Remedi continues to provide restorative justice and victim support services for both adults and youths and the contracts with partners continue to generally be funded on a full cost recovery basis.

During the financial year Remedi has seen the development of a number of areas of practice that has resulted in the expansion of our service provision:

- The provision of Youth Mentoring services across multiple schools in the Greater Manchester region
- The provision of Restorative Justice Services across Nottinghamshire
- The provision of victim support services across Nottinghamshire
- The provision of 'Immediate Justice' project provision in partnership with Derbyshire Police
- Anti Social behaviour projects in Cumbria
- Youth mentoring services in partnership with Sheffield youth justice services

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

At the end of the 2023/2024, financial year the charity's reserves totalled £1,416,117 (2023: £1,301,573), with £193,142 relating to restricted reserves and £1,222,975 relating to unrestricted reserves. The overall net income for the year was £114,544 (2023: £54,921) being £87,068 relating to restricted funds and £27,476 relating to unrestricted funds.

The principal funding resources were income from grants and service contracts which were expended on the salaries and running costs needed to provide services directed towards mediation and reconciliation between victims of crime and offenders.

The training delivery programme generated unrestricted income of £51,275 which has increased the charity's unrestricted reserve.

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure plus redundancy payments, sickness and maternity pay. This provides sufficient funds to cover management and administration and restorative justice services. At present the free reserves of £1,105,325 (excluding fixed assets) reach this target level but the trustees are monitoring the situation to ensure sustainability.

FUTURE PLANS

Our primary focus points for future development are:

- The consolidation and security of all existing contractual arrangements secured via continued performance against expected standards.
- Expansion of our geographic base undertaken on an 'as and when' basis with full consideration of:- location, contractual requirements, capacity to mobilise effectively and capacity to deliver a meaningful service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Remedi is a company limited by guarantee, governed by its Articles of Association, and a registered charity with a foundation structure. This means that its members are its the existing trustees. The involvement of staff, volunteers, service users and other stakeholders remains unchanged, as no major strategic decision would be taken by the Trustees without consultation with them.

Recruitment and appointment of new trustees

The trustees may at any time co-opt any individual duly qualified to be appointed as a trustee to fill a vacancy in their number, as an additional trustee or as a non voting advisor or observer.

Unfortunately we cannot appoint trustees from the statutory sector criminal justice agencies or other partner organisations from which we receive funding. However representatives from these bodies have standing invitations to attend trustees' meetings as non voting observers or advisors.

In recruiting trustees we look for people who have some knowledge of the criminal justice system or who have had experience of working with victims and/or offenders or who can bring other skills which are valuable for governance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Trustees and Non-Voting Observers/Advisers to the Board

Co-Chairs:	Bev Cross	Retired solicitor specialising in charity law PhD in Criminology (University of Sheffield) University Lecturer in Law and Criminology
Treasurer:	Shawna McCoy	As above
Trustees:	Bev Cross	Global Education Advisor
	Rob Unwin	Educational Consultant
	Annette Dews	Resigned May 2023
	David Pidwell	

Details of Senior Staff

Director	Steve Jones
Assistant Director	Nicola Bancroft
Assistant Director	Christopher Hickin
Finance Director	Gill Turner
Manager South Yorkshire Adult Services	Louise Fretwell
Manager (Derbyshire Victim Services)	Chelsea Lambert
Manager (Derbyshire RJ)	Olivia Parker
Manager (Manchester, Stockport, Bolton, Salford & Wakefield)	Lacey Foster
Manager (Nottinghamshire and Derby Youth)	Cherry Triston
Manager (Training)	Gavin Hudson
Manager (Barnsley, Rotherham and Sheffield)	Nicole Slater
Manager (Humberside)	Sally Hampshire
Manager (Cumbria)	David Bates
Manager (Cheshire)	Michelle Bailey
Manager (West Midlands)	Amanda Priest

The responsibility for the day to day running of the charity is delegated to Steve Jones. Quarterly staff forum meetings (with Board members) have been instituted.

Induction and training of new trustees

We have a trustee induction pack which is based on the good practice model developed by NCVO. It includes the governing document, latest accounts and annual report, a list of policies and procedures, a code of conduct and declaration, a conflicts of interest policy, statement and declaration, a skills audit and a fit and proper persons declaration. Prospective trustees are invited to attend several trustees' meetings as observers before they are officially invited for appointment.

If they are not people already known to the other trustees, they are interviewed by a panel of trustees and senior staff and references are taken up prior to appointment. They are asked to meet staff as part of their induction and to raise any queries with them and with other trustees. All trustees must be DBS checked under the Criminal Justice and Courts Services Act 2000. All new trustees are encouraged to go on Remedi's restorative skills training course in order to be able more fully to understand Remedi's work and ethos.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

There are no related parties to disclose.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Possible risks to external funding have led to the development of a rolling business plan which will allow for the mitigation of those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

In this financial year Remedi have also developed a documented Business Continuity Plan to identify strategies in response to potential data loss, system failure etc. This document is available on request and is shared across the entire organisation via the staff portal section of our website.

We have also organised a number of Zoom meetings with local offices so staff can meet them and raise any matters or concerns they have.

The trustees meet every 8 weeks and conduct a rolling budget review and revision of management accounts at each meeting. The charity retains a firm of solicitors specialising in employment law who provide employment protection and legal expenses insurance as part of their services. The trustees have in addition taken out appropriate trustee liability insurance and also insurance with a firm of solicitors against employment-related claims that is backed up by a dedicated legal support service.

In response to the Covid 19 pandemic the charity formulated a series of risk assessment reviews in order to ensure all personnel were supported practically and emotionally. These included home working assessments of need, remote methods of working- risk management for service users and staff and, significantly, staff welfare and wellbeing management which was maintained via regular check in meetings, team meetings and cross team meetings facilitated remotely.

Policy development and Review

During 2023/2024 the following policies were created or reviewed:-

Complaints Procedure

Equal Opportunities & Diversity

Expenses

Lone Working

Long Service Award

Safeguarding

TOIL

Compassionate & Bereavement Leave

Team Meetings and Internal Communications

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04331410 (England and Wales)

Registered Charity number

1091232

Remedi-Restorative Services

Report of the Trustees for the Year Ended 31 March 2024

Registered office

The Circle
33 Rockingham Lane
Sheffield
S1 4FW

Trustees

Ms B Cross
Ms A Dews
Ms S Mccoy
Mr D Pidwell (resigned 25.5.23)
R Unwin

Auditors

Independent Auditors LLP
Chartered Accountants & Statutory Auditors
Emstrey House North
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Bankers

HSBC Bank plc
660 Staniforth Road
Darnall
Sheffield
S9 4LQ

Other Name

The charitable company is also known by the name Remedi (Restorative Justice and Mediation Initiatives).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Remedi - Restorative Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Generally Accepted Accounting Practice.

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to-

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

The auditors, Independent Auditors LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 23 January 2025 and signed on its behalf by:



Ms B Cross - Trustee

Report of the Independent Auditors to the Trustees of
Remedi-Restorative Services

Opinion

We have audited the financial statements of Remedi-Restorative Services (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Inquiry of management, those charged with governance and the charitable company's solicitors around actual and potential litigation and claims;
- Inquiry of charitable company staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Trustees of
Remedi-Restorative Services

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Independent Auditors LLP
Chartered Accountants & Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Emstrey House North
Shrewsbury Business Park
Shrewsbury
SY2 6LG

Date: 23 January 2025

Remedi-Restorative Services

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2024

		Unrestricted funds	Restricted funds	31.3.24 Total funds	31.3.23 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	782,429	1,097,505	1,879,934	1,150,157
Charitable activities	5				
Restorative justice, mediation & training		2,257,299	1,894,478	4,151,777	3,431,500
Other trading activities	3	1,149	-	1,149	1,070
Investment income	4	8,262	-	8,262	2,900
Total		<u>3,049,139</u>	<u>2,991,983</u>	<u>6,041,122</u>	<u>4,585,627</u>
EXPENDITURE ON					
Raising funds	6	19,730	24,504	44,234	32,115
Charitable activities	7				
Restorative justice, mediation & training		<u>3,001,933</u>	<u>2,880,411</u>	<u>5,882,344</u>	<u>4,498,591</u>
Total		<u>3,021,663</u>	<u>2,904,915</u>	<u>5,926,578</u>	<u>4,530,706</u>
NET INCOME		27,476	87,068	114,544	54,921
RECONCILIATION OF FUNDS					
Total funds brought forward		1,195,499	106,074	1,301,573	1,246,652
TOTAL FUNDS CARRIED FORWARD		<u><u>1,222,975</u></u>	<u><u>193,142</u></u>	<u><u>1,416,117</u></u>	<u><u>1,301,573</u></u>

The notes form part of these financial statements

Remedi-Restorative Services

Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds as restated £
FIXED ASSETS					
Tangible assets	14	117,649	-	117,649	52,152
CURRENT ASSETS					
Debtors	15	245,195	305,071	550,266	296,295
Cash at bank and in hand		913,322	(111,928)	801,394	1,016,797
		<u>1,158,517</u>	<u>193,143</u>	<u>1,351,660</u>	<u>1,313,092</u>
CREDITORS					
Amounts falling due within one year	16	(53,192)	-	(53,192)	(63,671)
NET CURRENT ASSETS		<u>1,105,325</u>	<u>193,143</u>	<u>1,298,468</u>	<u>1,249,421</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,222,974</u>	<u>193,143</u>	<u>1,416,117</u>	<u>1,301,573</u>
NET ASSETS		<u>1,222,974</u>	<u>193,143</u>	<u>1,416,117</u>	<u>1,301,573</u>
FUNDS	17				
Unrestricted funds				1,222,974	1,195,499
Restricted funds				193,143	106,074
TOTAL FUNDS				<u>1,416,117</u>	<u>1,301,573</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

Remedi-Restorative Services

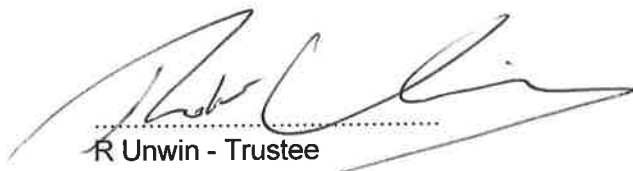
Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 January 2025 and were signed on its behalf by:



Ms B Cross - Trustee



R Unwin - Trustee

Remedi-Restorative Services

Cash Flow Statement for the Year Ended 31 March 2024

	Notes	31.3.24 £	31.3.23 as restated £
Cash flows from operating activities			
Cash generated from operations	1	(105,222)	271,085
Net cash (used in)/provided by operating activities		(105,222)	271,085
Cash flows from investing activities			
Purchase of tangible fixed assets		(118,443)	(17,729)
Interest received		8,262	2,900
Net cash used in investing activities		(110,181)	(14,829)
Change in cash and cash equivalents in the reporting period		(215,403)	256,256
Cash and cash equivalents at the beginning of the reporting period		1,016,797	760,541
Cash and cash equivalents at the end of the reporting period		801,394	1,016,797

The notes form part of these financial statements

Remedi-Restorative Services

Notes to the Cash Flow Statement for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	114,544	54,921
Adjustments for:		
Depreciation charges	52,946	36,264
Loss on disposal of fixed assets	-	90
Interest received	(8,262)	(2,900)
(Increase)/decrease in debtors	(253,971)	164,506
(Decrease)/increase in creditors	(10,479)	18,204
Net cash (used in)/provided by operations	(105,222)	271,085

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	1,016,797	(215,403)	801,394
	1,016,797	(215,403)	801,394
Total	1,016,797	(215,403)	801,394

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants that provide core funding, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. per capita or estimated usage as set out in the notes to the accounts. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll, back office and governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fixtures	- 20% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods and services are included at the value to the charity where this can be quantified and would otherwise be purchased from a supplier. The value of services provided by volunteers has not been included in these accounts.

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23 as restated
	£	£
Donations	1,906	7,158
Grants	1,878,028	1,142,999
	<u>1,879,934</u>	<u>1,150,157</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.24	31.3.23 as restated
	£	£
Derbyshire Police	687,288	51,300
Cheshire Police	246,484	195,000
Nottingham Academy	6,500	6,136
Other Grants & Trusts	65,446	48,137
Nottingham Police	15,250	18,250
Victim Support - Homicide		
	9,989	18,932
Marshgate Prison	60,000	30,000
Derbyshire Anti-Social Behaviour	98,417	39,900
Manchester JAC	3,500	3,150
South Yorkshire Police - Hate Crime	-	8,270
Manchester City Council - Community Safety Grant	173,175	102,500
West Midlands Police - Hate Crime	170,000	200,000
Manchester Secondary PRU	72,500	95,000
Home Office Perpetrator Fund	17,900	124,100
Rotherham MBC (DV & HC)	18,672	105,921
MOJ - HMP Humber Prison Project	61,141	78,678
Manchester City Council - Safe Taskforce	165,433	17,725
Rotherham Panels	6,333	-
	<u>1,878,028</u>	<u>1,142,999</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23 as restated
	£	£
Fundraising events	<u>1,149</u>	<u>1,070</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. INVESTMENT INCOME

	31.3.24	31.3.23 as restated
	£	£
Deposit account interest	8,262	2,900

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23 as restated
	Activity	£	£
Sessional work & training	Restorative justice, mediation & training	51,275	47,700
Grants	Restorative justice, mediation & training	4,100,502	3,383,800
		4,151,777	3,431,500

Grants received, included in the above, are as follows:

	31.3.24	31.3.23 as restated
	£	£
Youth Offending Team Service - South Yorkshire	286,849	280,000
Youth Offending Team - Nottingham	163,333	173,213
Youth Offending Team - Stockport	59,063	47,396
Youth Offending Service - Manchester	197,800	180,000
Youth Offending Team - Derby	203,998	141,000
South Yorkshire Police	202,012	201,288
Derbyshire Police	139,951	139,616
Humberside Police	212,915	239,915
Cheshire Police	160,000	160,000
Cumbria Police	467,950	384,690
West Midlands Police	225,000	225,000
Derbyshire Victim Services	404,805	404,805
Derbyshire Young Victims	60,000	60,000
Manchester RJ Hub	247,059	247,060
Youth Endowment Fund	399,560	388,544
Youth Justice Service - Salford	30,000	24,533
Youth Offending Team - St Helens	28,620	65,430
Other Grants & Trusts	5,000	-
Nottingham Police	521,170	-
Youth Offending Team - Bolton	30,000	21,310
Manchester - Mentoring	29,167	-
Youth Offending Team - Wakefield	26,250	-
	4,100,502	3,383,800

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. RAISING FUNDS**Raising donations and legacies**

	31.3.24	31.3.23 as restated
	£	£
Support costs	44,234	32,115

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Restorative justice, mediation & training	5,554,063	328,281	5,882,344

8. SUPPORT COSTS

	Premises £	Finance & general office staff £	Equipment & maintenance £	Office costs £
Raising donations and legacies	4,607	21,565	4,236	3,399
Restorative justice, mediation & training	26,105	122,203	48,710	64,390
	30,712	143,768	52,946	67,789
	Professional & consultancy £	Publicity £	Governance costs £	Totals £
Raising donations and legacies	7,806	2,038	583	44,234
Restorative justice, mediation & training	44,235	11,551	11,087	328,281
	52,041	13,589	11,670	372,515

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

8. SUPPORT COSTS - continued

Activity	Basis of allocation
Premises	Usage
Finance & general office staff	Staff time
Equipment & maintenance	Usage
Office costs	Usage
Professional & consultancy	Usage
Publicity	Usage
Governance costs	Usage

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.24	31.3.23 as restated
	£	£
Auditors' remuneration	11,670	11,520
Depreciation - owned assets	52,946	36,264
Other operating leases	6,995	6,926
Deficit on disposal of fixed assets	-	90
Trustee and directors' insurance	7,750	6,369
	<u>7,750</u>	<u>6,369</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.3.24	31.3.23 as restated
	£	£
Wages and salaries	4,495,639	3,497,997
Social security costs	377,436	298,013
Other pension costs	298,945	247,467
	<u>5,172,020</u>	<u>4,043,477</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23 as restated
Restorative Justice services	199	161
Administration and support	3	3
	<u>202</u>	<u>164</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.24	31.3.23 as restated
£100,001 - £110,000	<u>1</u>	<u>1</u>

The average monthly number of employees calculated on the basis of full time equivalents was employees 194 and no sessionals (2023: 142 and no sessionals).

The number of employees to whom retirement benefits were accruing was as follows:-

	31.3.24	31.3.23
Defined contribution schemes	212	139

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	804,680	345,477	1,150,157
Charitable activities			
Restorative justice, mediation & training	1,627,556	1,803,944	3,431,500
Other trading activities	1,070	-	1,070
Investment income	2,900	-	2,900
Total	<u>2,436,206</u>	<u>2,149,421</u>	<u>4,585,627</u>
EXPENDITURE ON			
Raising funds	29,801	2,314	32,115

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds as restated £
Charitable activities			
Restorative justice, mediation & training	2,375,513	2,123,078	4,498,591
Total	2,405,314	2,125,392	4,530,706
 NET INCOME	 30,892	 24,029	 54,921
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,164,606	82,046	1,246,652
 TOTAL FUNDS CARRIED FORWARD	 1,195,498	 106,075	 1,301,573

13. PRIOR YEAR ADJUSTMENT

The comparatives have been restated as a result of findings during the audit. It was concluded that the previous years financial statements had unrestricted funds held within restricted fund balances. As a result the previous years restricted funds were overstated by £473,427.

14. TANGIBLE FIXED ASSETS

	Office equipment & fixtures £	Computer equipment £	Totals £
COST			
At 1 April 2023	27,067	179,960	207,027
Additions	-	118,443	118,443
At 31 March 2024	27,067	298,403	325,470
 DEPRECIATION			
At 1 April 2023	25,110	129,765	154,875
Charge for year	377	52,569	52,946
At 31 March 2024	25,487	182,334	207,821
 NET BOOK VALUE			
At 31 March 2024	1,580	116,069	117,649
At 31 March 2023	1,957	50,195	52,152

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Accrued income	508,365	276,416
Prepayments	41,901	19,879
	<u>550,266</u>	<u>296,295</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23 as restated
	£	£
Trade creditors	1	-
Accruals and deferred income	53,191	63,671
	<u>53,192</u>	<u>63,671</u>

17. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,155,139	27,475	(65,874)	1,116,740
Designated funds - fixed assets	40,360	-	65,874	106,234
	<u>1,195,499</u>	<u>27,475</u>	<u>-</u>	<u>1,222,974</u>
Restricted funds				
PCC - South Yorkshire	11,658	(3,139)	-	8,519
PCC - Derbyshire	311	68,679	-	68,990
PCC - Cheshire	-	7,496	-	7,496
PCC - Cumbria	42,681	6,258	-	48,939
PCC - West Midlands	10,196	8,036	-	18,232
Derbyshire Victim Services	5,033	727	-	5,760
Derbyshire Young Victims	2,273	(63)	-	2,210
Other grants and trusts	14,943	2,815	-	17,758
Youth Endowment Fund	13,227	849	-	14,076
Prison Project - HMP Humber	5,752	(4,589)	-	1,163
	<u>106,074</u>	<u>87,069</u>	<u>-</u>	<u>193,143</u>
TOTAL FUNDS	<u>1,301,573</u>	<u>114,544</u>	<u>-</u>	<u>1,416,117</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,049,139	(3,021,664)	27,475
Restricted funds			
PCC - South Yorkshire	202,011	(205,150)	(3,139)
PCC - Derbyshire	891,906	(823,227)	68,679
PCC - Cheshire	105,984	(98,488)	7,496
PCC - Cumbria	467,950	(461,692)	6,258
PCC - West Midlands	395,001	(386,965)	8,036
Derbyshire Victim Services	404,805	(404,078)	727
Derbyshire Young Victims	60,000	(60,063)	(63)
Other grants and trusts	3,626	(811)	2,815
Youth Endowment Fund	399,559	(398,710)	849
Prison Project - HMP Humber	61,141	(65,730)	(4,589)
	<u>2,991,983</u>	<u>(2,904,914)</u>	<u>87,069</u>
TOTAL FUNDS	<u><u>6,041,122</u></u>	<u><u>(5,926,578)</u></u>	<u><u>114,544</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,104,368	30,893	19,878	1,155,139
Designated funds - fixed assets	60,238	-	(19,878)	40,360
	<u>1,164,606</u>	<u>30,893</u>	<u>-</u>	<u>1,195,499</u>
Restricted funds				
PCC - South Yorkshire	9,557	2,101	-	11,658
PCC - Derbyshire	3,310	(2,999)	-	311
PCC - Cumbria	48,282	(5,601)	-	42,681
PCC - West Midlands	11,043	(847)	-	10,196
Derbyshire Victim Services	5,060	(27)	-	5,033
Derbyshire Young Victims	2,293	(20)	-	2,273
Other grants and trusts	999	13,944	-	14,943
Youth Endowment Fund	1,502	11,725	-	13,227
Prison Project - HMP Humber	-	5,752	-	5,752
	<u>82,046</u>	<u>24,028</u>	<u>-</u>	<u>106,074</u>
TOTAL FUNDS	<u>1,246,652</u>	<u>54,921</u>	<u>-</u>	<u>1,301,573</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,436,206	(2,405,313)	30,893
Restricted funds			
PCC - South Yorkshire	201,288	(199,187)	2,101
PCC - Derbyshire	190,915	(193,914)	(2,999)
PCC - Cumbria	384,690	(390,291)	(5,601)
PCC - West Midlands	425,000	(425,847)	(847)
Derbyshire Victim Services	404,805	(404,832)	(27)
Derbyshire Young Victims	60,000	(60,020)	(20)
Other grants and trusts	15,500	(1,556)	13,944
Youth Endowment Fund	388,544	(376,819)	11,725
Prison Project - HMP Humber	78,679	(72,927)	5,752
	<u>2,149,421</u>	<u>(2,125,393)</u>	<u>24,028</u>
TOTAL FUNDS	<u>4,585,627</u>	<u>(4,530,706)</u>	<u>54,921</u>

17. MOVEMENT IN FUNDS - continued

Restricted Funds

The restricted funds represent:-

- a South Yorkshire Police and Crime Commissioner grant specifically for Restorative Justice Projects, and a cease grant.
- Derbyshire Police and Crime Commissioner grants specifically for community restorative justice, Derbyshire Victim Services, anti-social behaviour, Derbyshire young victims and Got Your Back project.
- a Cumbria Police and Crime Commissioner grant specifically for community restorative justice anti-social behaviour and schools and Pathways projects.
- West Midlands Police and Crime Commissioner grants specifically for community restorative justice and the Victims Fund Hate Crime Response project.
- a grant from the Youth Endowment Fund for youth mentoring.
- grants from Tesco.
- a Humber Prison grant specifically for a prison project at HMP Humber.

Unrestricted Funds

These are expended at the discretion of the trustees to meet the general objectives of the charity.

Designated Funds

These represent monies where fixed assets have been purchased from a restricted fund but are not restricted assets. As such, the net book value of the assets have been transferred to unrestricted funds and designated as fixed assets to match against future depreciation.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company's pension scheme is a defined contribution scheme and all premiums paid are charged to the Statement of Financial Activities in the period that they are paid.

There were no outstanding or prepaid contributions at 31 March 2024.

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the management committee.

Remedi-Restorative Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,906	7,158
Grants	1,878,028	1,142,999
	1,879,934	1,150,157
Other trading activities		
Fundraising events	1,149	1,070
Investment income		
Deposit account interest	8,262	2,900
Charitable activities		
Sessional work & training	51,275	47,700
Grants	4,100,502	3,383,800
	4,151,777	3,431,500
Total incoming resources	6,041,122	4,585,627
EXPENDITURE		
Charitable activities		
Wages & salaries	4,384,534	3,401,300
Social security	365,869	287,719
Pensions	277,849	229,665
Vehicle leases	6,995	6,926
Staff costs & recruitment	19,082	10,659
Training	10,604	13,280
Staff expenses	289,189	204,408
Volunteer expenses	2,820	893
Sessional expenses	-	167
Reparation materials	30,080	3,015
Insurance	28,156	26,087
Repairs & IT costs	106,642	47,077
Beneficiary costs	4,247	4,796
Sub-contracted services	27,996	27,996
	5,554,063	4,263,988
Support costs		

This page does not form part of the statutory financial statements

Remedi-Restorative Services

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 as restated £
Support costs		
Premises		
Premises costs	30,712	15,930
Finance & general office staff		
Wages & salaries	111,105	96,697
Social security	11,567	10,294
Pensions	21,096	17,802
	143,768	124,793
Equipment & maintenance		
Fixtures and fittings	377	473
Computer equipment	52,569	35,791
Loss on sale of tangible fixed assets	-	90
	52,946	36,354
Office costs		
Telephone	19,361	6,957
Postage, printing & stationery	9,238	4,501
Sundries	14,613	3,827
Refreshments	23,468	14,221
Bank charges	1,109	975
	67,789	30,481
Professional & consultancy		
Professional & payroll fees	25,514	16,235
Consultancy	26,527	23,387
	52,041	39,622
Publicity		
Marketing & publicity	13,589	8,018
Governance costs		
Auditors' remuneration	11,670	11,520
Total resources expended	5,926,578	4,530,706
Net income	114,544	54,921

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 04331410 (England and Wales)
REGISTERED CHARITY NUMBER: 1091232

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
REMEDI-RESTORATIVE SERVICES

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

REMEDI-RESTORATIVE SERVICES

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REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

These currently are:

- to promote for the public benefit in particular in the City of Sheffield and elsewhere ("the area of benefit") the provision of services directed towards the efficiency of the police and mediation, reconciliation and achieving restorative justice between victims of crime and offenders, with a view;
 - (a) to the preservation of public order and
 - (b) to the advancement of criminal justice through the preservation and protection of the well being of such victims and the rehabilitation of such offenders.
- to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour including the families and friends of such persons and others affected who are in need;
- to promote good citizenship and greater public participation in the prevention and solution of crime;
- to advance the education of the public in the area of benefit in the methods of such mediation, conciliation and achieving restorative justice, the needs of victims and offenders for such services and the means of managing such services;
- to advance public education and awareness by research into issues primarily relating to victims of crime, witnesses and their families and to disseminate the useful results of such research.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Significant activities

1. Youth Justice Services: Remedi has continued to work in partnership with the youth justice services in: Barnsley, Rotherham, Sheffield, Derby, Nottinghamshire, Stockport, Manchester, Salford and Bolton. In addition we have expanded our youth justice work via the provision of Youth Justice services in partnership with Tameside and Wakefield youth justice services.
2. Adult Justice Services: Remedi has maintained contractual partnership relationships for the provision of restorative justice services with the Offices of the Police and Crime Commissioner in: South Yorkshire, Humberside, Cumbria, Cheshire, Greater Manchester, Derbyshire and West Midlands. In addition a new contractual relationship has been secured for this provision in Nottinghamshire from October 2023.
3. Victim Services: Remedi has continued to provide victims support services across Derbyshire funded by the Office of the Police and Crime Commissioner. This includes specialist dedicated support services for children and young people (Got Your Back) and dedicated Hate Crime Support services (Step Up, Beat Hate). Both our children/young people and our hate crime support services also has a contracted presence in the West Midlands and in Cheshire. In addition a new contract was secured in October 2023 to provide Victim Services across Nottinghamshire funded by the Office of the Police and Crime Commissioner.
4. Mentoring: Remedi continues to hold a contract for the deliver of adult mentoring services for adult offenders subject to an out of court disposal across Cumbria funded by the Office of the Police and Crime Commissioner. In addition an extensive youth based mentoring programme has been established across Greater Manchester focused on supporting children and young people with violent behaviours. This contract is funded via the Youth Endowment Fund.
5. Prison Based Work: Remedi has continued to provide dedicated 'on site' personnel in HMP Doncaster and HMP Humber.
6. Programme Delivery: Remedi has multiple smaller scale projects working directly in schools, colleges, young offenders institutes, prisons etc providing offence focused awareness raising workshops.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of Remedi confirm that they have referred to the Charity Commission's guidance in deciding how the charity promotes public benefit. These are summarised below:

Benefits arising from Remedi's aims:

Our aims in providing restorative justice services (e.g. mediation, victim awareness and reparation) and educating the public about restorative justice promotes public benefit in 5 main ways:

- (1) preservation of public order by providing a non-violent means of resolving conflicts between offenders and victims of crime and in other arenas of society (e.g. schools)
- (2) rehabilitating of offenders and therefore a reduction in repeat offending
- (3) promotion of health and well-being amongst victims of crime by assisting them to cope with what has happened to them and move on with their lives
- (4) enabling professionals working in the criminal justice system to make more efficient and effective use of restorative justice
- (5) enabling the public to understand that there are effective but non-violent means of resolving conflict through mediation and reparation.

Risks that may arise

Although the success rate is comparatively high (98% of cases undertaken), there may be those for whom restorative justice does not achieve the above aims. Risk assessments with both victims and offenders are thoroughly and carefully carried out to try to ensure that no-one is harmed by the process. Involvement in a restorative process is totally voluntary on both sides and either party can withdraw at any time. Where face-to-face meetings are to take place, both parties are provided with hours of preparation beforehand and supported fully through the process. The trustees are not aware of any public view that harm could arise from mediation and restorative justice; it is more that some sections of the public are unaware of what mediation and restorative justice are and what they seek to achieve.

Beneficiaries

The charity's most direct beneficiaries are the victims of crime, offenders and the criminal justice professionals who work with them. The training and experience that our volunteer mediators receive frequently provide them with skills to begin or advance their careers in the field of restorative justice. Indirectly the public benefits through the improvement in public order that results from successful rehabilitation of offenders, better victim awareness and conflict resolution for victims. There are no barriers to anyone wishing to use Remedi's restorative justice services: they are free at the point of delivery, being funded entirely by grant aid and service level agreements with statutory bodies. Both victims and offenders can self refer. Remedi does charge for training to statutory and other organisations, but this is in line with good practice regarding full cost recovery in dealing with statutory bodies and larger organisations.

In the year 2022/23 the following primary beneficiaries were provided with services:

- Young people supported via our Youth Offending Team contracts: 803
- Young people supported to undertake community reparation: 749
- Number of community reparation hours organised: 8409
- Victims of youth crime contacted to offer engagement with Restorative Justice: 1564
- Number of youth justice based Restorative interventions: 1724
- Number of professionals accessing Remedi training: 120
- Number of victims of crime supported (Derbyshire/West Midlands/Cheshire): 14255
- Victims of adult crime contacted to offer engagement with Restorative Justice: 5441
- Number of adult justice based Restorative interventions: 1675
- Number of adult offenders accessing mentoring support: 675

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

OBJECTIVES AND ACTIVITIES

- Number of children and young people accessing mentoring support: 246

Private benefits

As mentioned above, a number of our volunteers who became trained and experienced mediators/restorative justice practitioners have either become paid members of our staff team or have been able to pursue careers within the criminal justice system. We regard this as a hallmark of good practice and are proud of the resulting highly skilled workforce that began as volunteers. The value of volunteers' time cannot be reasonably quantified and is not included in the Statement of Financial Activities.

None of the trustees receives any private financial benefit, although any trustee could train as a volunteer mediator if s/he passes the initial assessment as being suitable for this. However, one of the difficulties we face as a charity is that employees of a number of statutory sector criminal justice agencies (probation, police, youth justice services) who would make valuable trustees because of their expert knowledge and experience, are barred from doing so because of potential conflicts of interest, as we receive funding from these agencies. As the charity has more than 4 trustees, none of them is a person with significant control within the meaning of the Register of People with Significant Control Regulations 2016.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Remedi continues to provide restorative justice services for both adults and youths and the contracts with partners continue to generally be funded on a full cost recovery basis.

During the financial year Remedi has seen the continued development of a number of areas of practice that has resulted in the expansion of our service provision.

FINANCIAL REVIEW

At the end of the 2022/23 financial year, the charity's reserves totalled £1,301,573 (2022: £1,246,652) with £579,502 relating to restricted reserves and £722,071 relating to unrestricted reserves. There was an overall surplus for the year of £54,921 (2022: £161,969) being £55,954 on restricted funds and a deficit of £1,033 relating to unrestricted funds.

The principal funding sources were income from grants and service contracts which were expended on the salaries and running costs needed to provide services directed towards mediation and reconciliation between victims of crime and offenders. The training delivery programme generated unrestricted net income of £47,700 which increases the charity's unrestricted reserve.

The charitable company works to ensure that all contracts with statutory bodies approach full cost recovery and that all other work that Remedi does is covered by some form of grant or service agreement.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure plus redundancy payments, sickness and maternity pay. This provides sufficient funds to cover management and administration and restorative justice services. At present the free reserves of £669,920 (excluding fixed assets) reach this target level but the trustees are monitoring the situation to ensure sustainability.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

FUTURE PLANS

Our primary focus points for future development are:

- The consolidation and security of all existing contractual arrangements secured via continued performance against expected standards.
- The mobilisation of recently secured contracts: Nottinghamshire Victim Services and Restorative Justice services funded by the Office of the Police and Crime Commissioner and a new youth mentoring service addressing violent behaviours across Derbyshire (funded by the Home Office and commissioned by the local OPCC)
- Expansion of our geographic base undertaken on an 'as and when' basis with full consideration of: location, contractual requirements, capacity to mobilise effectively and capacity to deliver a meaningful service.
- We are keen to expand our work in schools and will be undertaking a promotion campaign of this work in the next year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Remedi is a company limited by guarantee, governed by its Memorandum and Articles of Association, and a registered charity with a foundation structure. This means that its members are the existing trustees. The involvement of staff, volunteers, service users and other stakeholders remains unchanged, as no major strategic decision would be taken by the Trustees without consultation with them.

Recruitment and appointment of new trustees

The trustees may at any time co-opt an individual duly qualified to be appointed as a trustee to fill a vacancy in their number, as an additional trustee or as a non voting advisor or observer.

Unfortunately we cannot appoint trustees from the statutory sector criminal justice agencies or other partner organisations from which we receive funding. However representatives from these bodies have standing invitations to attend trustees' meetings as non voting observers or advisors.

In recruiting trustees we look for people who have some knowledge of the criminal justice system or who have had experience of working with victims and/or offenders or who can bring other skills which are valuable for governance.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Trustees and Non-Voting Observers/Advisors to the Board

Co-Chair:	Bev Cross	
Co-Chair	Dave Pidwell	Retired Senior Probation Officer
Treasurer:	Bev Cross	Retired solicitor specialising in charity law PhD in Criminology (University of Sheffield)
Trustees:	Rob Unwin	Global Learning Programme National Leader
	Annette Dews	Educational Consultant
	Shawna McCoy	University Lecturer in Law and Criminology

Details of Senior Staff

Director	Steve Jones
Assistant Director	Nicola Bancroft
Assistant Director	Christopher Hickin
Finance Director	Gill Turner
Manager South Yorkshire Adult Services	Louise Fretwell
Manager (Derbyshire Victim Services)	Chelsea Lambert
Manager (Derbyshire RJ)	Olivia Parker
Manager (Manchester, Stockport, Bolton, Salford & Wakefield)	Lacey Foster
Manager (Nottinghamshire and Derby Youth)	Cherry Triston
Manager (Training)	Gavin Hudson
Manager (Barnsley, Rotherham and Sheffield)	Nicole Slater
Manager (Humberside)	Sally Hampshire
Manager (Cumbria)	David Bates
Manager (Cheshire)	Michelle Bailey

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Manager (West Midlands)

Amanda Priest

The responsibility for the day to day running of the charity is delegated to Steve Jones. Quarterly staff forum meetings (with Board Members) have been instituted.

Induction and training of new trustees

We have a trustee induction pack which is based on the good practice model developed by NCVO. It includes the governing document, latest accounts and annual report, a list of policies and procedures, a code of conduct and declaration, a conflicts of interest policy, statement and declaration, a skills audit and a fit and proper persons declaration. Prospective trustees are invited to attend several trustees' meetings as observers before they are officially invited for appointment.

If they are not people already known to the other trustees, they are interviewed by a panel of trustees and senior staff and references are taken up prior to appointment. They are asked to meet staff as part of their induction and to raise any queries with them and with other trustees. All trustees must be DBS checked under the Criminal Justice and Courts Services Act 2000. All new trustees are encouraged to go on Remedi's mediation training course in order to be able more fully to understand Remedi's work and ethos.

Related parties

There are no related parties to disclose.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Possible risks to external funding have led to the development of a rolling business plan which will allow for the mitigation of those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

Remedi have also developed a documented Business Continuity Plan to identify strategies in response to potential data loss, system failure etc. This document is available on request and is shared across the entire organisation via the staff portal section of our website. We have also organised a number of Zoom meetings with local offices so staff can meet them and raise any matters or concerns they may have.

The trustees meet every 8 weeks and conduct a rolling budget review and revision of management accounts at each meeting. The charity retains a firm of solicitors specialising in employment law who provide employment protection and legal expenses insurance as part of their services. The trustees have in addition taken out appropriate trustee liability insurance and also insurance with a firm of solicitors against employment-related claims that is backed up by a dedicated legal support service.

In response to the Covid 19 pandemic the charity formulated a series of risk assessment reviews in order to ensure all personnel were supported practically and emotionally. These included home working assessments of need, remote methods of working- risk management for service users and staff and, significantly, staff welfare and wellbeing management which was maintained via regular check in meetings, team meetings and cross team meetings facilitated remotely.

Policy development and Review

During 2022/2023 the following policies were created or reviewed:-

Domestic Abuse

Equal Opportunities and Diversity

LGBTQ Policy Statement

Religion & Belief

Transgender Equality

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04331410 (England and Wales)

Registered Charity number

1091232

Registered office

The Circle

33 Rockingham Lane

Sheffield

S1 4FW

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

Trustees

Ms B Cross Treasurer and Co-Chair
R Unwin
D Pidwell Co-Chair (resigned 25.5.23)
Ms A Dews
Ms S McCoy

Auditors

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

Bankers

HSBC Bank plc
660 Staniforth Road
Darnall
Sheffield
S9 4LQ

Other Name

The charitable company is also known by the name Remedi (Restorative Justice and Mediation Initiatives).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Remedi-Restorative Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2023

AUDITORS

The auditors, Hodgson & Oldfield, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 11 December 2023 and signed on its behalf by:

Ms B Cross - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Opinion

We have audited the financial statements of Remedi-Restorative Services (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance regarding actual and potential litigation and claims;
- enquiry of management to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias;
- enquiry of management as to where they considered there was susceptibility to fraud and their knowledge of actual or suspected fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the further that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of instances of non-compliance. material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hodgson & Oldfield
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
20 Paradise Square
Sheffield
S1 2DE

12 December 2023

REMEDI-RESTORATIVE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	7,157	1,143,000	1,150,157	620,383
Charitable activities					
Restorative justice, mediation & training	5	47,700	3,383,800	3,431,500	3,137,668
Other trading activities	3	1,070	-	1,070	1,828
Investment income	4	2,900	-	2,900	70
Total		<u>58,827</u>	<u>4,526,800</u>	<u>4,585,627</u>	<u>3,759,949</u>
EXPENDITURE ON					
Raising funds	6	29,059	3,056	32,115	28,744
Charitable activities					
Restorative justice, mediation & training	7	30,801	4,467,790	4,498,591	3,569,236
Total		<u>59,860</u>	<u>4,470,846</u>	<u>4,530,706</u>	<u>3,597,980</u>
NET INCOME/(EXPENDITURE)		(1,033)	55,954	54,921	161,969
RECONCILIATION OF FUNDS					
Total funds brought forward		723,104	523,548	1,246,652	1,084,683
TOTAL FUNDS CARRIED FORWARD		<u><u>722,071</u></u>	<u><u>579,502</u></u>	<u><u>1,301,573</u></u>	<u><u>1,246,652</u></u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

BALANCE SHEET 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	13	52,152	-	52,152	70,777
CURRENT ASSETS					
Debtors	14	22,729	273,566	296,295	460,801
Cash at bank and in hand		682,562	334,235	1,016,797	760,541
		<u>705,291</u>	<u>607,801</u>	<u>1,313,092</u>	<u>1,221,342</u>
CREDITORS					
Amounts falling due within one year	15	(35,371)	(28,300)	(63,671)	(45,467)
NET CURRENT ASSETS		<u>669,920</u>	<u>579,501</u>	<u>1,249,421</u>	<u>1,175,875</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>722,072</u>	<u>579,501</u>	<u>1,301,573</u>	<u>1,246,652</u>
NET ASSETS		<u>722,072</u>	<u>579,501</u>	<u>1,301,573</u>	<u>1,246,652</u>
FUNDS	16				
Unrestricted funds				722,072	723,104
Restricted funds				<u>579,501</u>	<u>523,548</u>
TOTAL FUNDS				<u>1,301,573</u>	<u>1,246,652</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

BALANCE SHEET - continued 31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 December 2023 and were signed on its behalf by:

B Cross - Trustee

R Unwin - Trustee

REMEDI-RESTORATIVE SERVICES

CASH FLOW STATEMENT **for the Year Ended 31 March 2023**

	Notes	31.3.23 £	31.3.22 £
Cash flows from operating activities			
Cash generated from operations	1	271,085	45,615
Net cash provided by operating activities		<u>271,085</u>	<u>45,615</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(17,729)	(46,188)
Interest received		2,900	70
Net cash used in investing activities		<u>(14,829)</u>	<u>(46,118)</u>
Change in cash and cash equivalents in the reporting period		<u>256,256</u>	<u>(503)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>760,541</u>	<u>761,044</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,016,797</u></u>	<u><u>760,541</u></u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 March 2023

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
Net income for the reporting period (as per the Statement of Financial Activities)	54,921	161,969
Adjustments for:		
Depreciation charges	36,264	31,604
Loss on disposal of fixed assets	90	35
Interest received	(2,900)	(70)
Decrease/(increase) in debtors	164,506	(179,181)
Increase in creditors	18,204	31,258
Net cash provided by operations	<u>271,085</u>	<u>45,615</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	760,541	256,256	1,016,797
	<u>760,541</u>	<u>256,256</u>	<u>1,016,797</u>
Total	<u>760,541</u>	<u>256,256</u>	<u>1,016,797</u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

The presentation currency of the financial statements is the Pound sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants that provide core funding, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. per capita or estimated usage as set out in the notes to the accounts. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll, back office and governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fixtures	- 20% on reducing balance
Computer equipment	- 33% on cost

Fixed assets are stated at cost less accumulated depreciation.

The costs of minor additions or those where the purchase price is below £750 are not capitalised.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods and services are included at the value to the charity where this can be quantified and would otherwise be purchased from a supplier. The value of services provided by volunteers has not been included in these accounts.

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	7,158	1,675
Grants	1,142,999	618,708
	<u>1,150,157</u>	<u>620,383</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Other Grants & Trusts	48,137	20,249
South Yorkshire Police	-	10,000
Derbyshire Police	51,300	64,015
Nottingham Police	18,250	12,500
Victim Support - Homicide	18,932	18,692
Marshgate Prison	30,000	41,700
Derbyshire Anti-social behaviour	39,900	39,900
Humber Prison	-	28,560
Cheshire Police	195,000	68,000
Nottingham Academy	6,136	6,148
Manchester JAC	3,150	4,200
Rotherham MBC - Hate crime	-	18,750
South Yorkshire Police - Hate Crime	8,270	24,947
Manchester City Council - Community Safety Grant	102,500	60,000
West Midlands Police - Hate Crime	200,000	50,000
Manchester Secondary PRU	95,000	12,500
Home Office Perpetrator Fund	124,100	117,908
Rotherham CEASE	-	6,000
Rotherham MBC (DV & HC)	105,921	12,500
MOJ - HMP Humber Prison Project	78,678	2,139
Manchester City Council - Safe Taskforce	17,725	-
	<u>1,142,999</u>	<u>618,708</u>

3. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	<u>1,070</u>	<u>1,828</u>

4. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>2,900</u>	<u>70</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.23	31.3.22
	Activity	£	£
Sessional work & training	Restorative justice, mediation & training	47,700	30,480
Grants	Restorative justice, mediation & training	3,383,800	3,107,188
		<u>3,431,500</u>	<u>3,137,668</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Youth Offending Team - Barnsley	-	86,000
Youth Offending Team Service - South Yorkshire	280,000	280,000
Youth Offending Team - Nottingham	173,213	150,000
Youth Offending Team - Stockport	47,396	47,396
Youth Offending Service - Manchester	180,000	215,000
Youth Offending Team - Derby	141,000	119,800
Youth Justice Service - Salford	24,533	13,600
Youth Offending Team - Bolton	21,310	14,500
Youth Offending Team - St Helens	65,430	12,270
South Yorkshire Police	201,288	187,662
Derbyshire Police	139,616	128,875
Humberside Police	239,915	160,000
Derbyshire Victim Services	404,805	354,591
Derbyshire Young Victims	60,000	60,000
Cheshire Police	160,000	160,000
Cumbria Police	384,690	351,300
West Midlands Police	225,000	437,500
Manchester RJ Hub	247,060	247,060
South Yorkshire Mentoring	-	25,169
Youth Endowment Fund	388,544	56,465
	<u>3,383,800</u>	<u>3,107,188</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2023**

6. RAISING FUNDS

Raising donations and legacies

	31.3.23	31.3.22
	£	£
Support costs	32,115	28,744
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Restorative justice, mediation & training	4,263,988	234,603	4,498,591
	<u> </u>	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Premises £	Finance & general office staff £	Equipment & maintenance £	Office costs £
Raising donations and legacies	2,390	18,719	2,908	384
Restorative justice, mediation & training	13,540	106,074	33,446	30,097
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	15,930	124,793	36,354	30,481
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Professional & consultancy £	Publicity £	Governance costs £	Totals £
Raising donations and legacies	5,943	1,195	576	32,115
Restorative justice, mediation & training	33,679	6,823	10,944	234,603
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	39,622	8,018	11,520	266,718
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Activity	Basis of allocation
Premises	Usage
Finance & general office staff	Staff time
Equipment & maintenance	Usage
Office costs	Usage
Professional & consultancy	Usage
Publicity	Usage
Governance costs	Usage

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Auditors' remuneration	11,520	10,308
Depreciation - owned assets	36,264	31,604
Other operating leases	6,926	10,074
Deficit on disposal of fixed assets	90	35
Trustee and directors' insurance	6,369	5,892
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	3,497,997	2,805,058
Social security costs	298,013	222,933
Other pension costs	247,467	181,770
	<u> </u>	<u> </u>
	<u>4,043,477</u>	<u>3,209,761</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Restorative Justice services	161	144
Administration and support	3	3
	<u> </u>	<u> </u>
	<u>164</u>	<u>147</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.23	31.3.22
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-
	<u> </u>	<u> </u>
	<u>1</u>	<u>1</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

11. STAFF COSTS - continued

The average monthly number of employees calculated on the basis of full time equivalents was 142 employees and no sessionals (2022: 117 employees and no sessionals).

The number of employees to whom retirement benefits were accruing was as follows:-

	31.3.23	31.3.22
Defined contribution schemes	139	122
	<u> </u>	<u> </u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,673	618,710	620,383
Charitable activities			
Restorative justice, mediation & training	30,480	3,107,188	3,137,668
Other trading activities	1,828	-	1,828
Investment income	70	-	70
Total	<u>34,051</u>	<u>3,725,898</u>	<u>3,759,949</u>
 EXPENDITURE ON			
Raising funds	14,669	14,075	28,744
Charitable activities			
Restorative justice, mediation & training	2,085	3,567,151	3,569,236
Total	<u>16,754</u>	<u>3,581,226</u>	<u>3,597,980</u>
 NET INCOME	17,297	144,672	161,969
Transfers between funds	27,998	(27,998)	-
Net movement in funds	45,295	116,674	161,969
 RECONCILIATION OF FUNDS			
Total funds brought forward	677,808	406,875	1,084,683
 TOTAL FUNDS CARRIED FORWARD	<u>723,103</u>	<u>523,549</u>	<u>1,246,652</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

13. TANGIBLE FIXED ASSETS

	Office equipment & fixtures £	Computer equipment £	Totals £
COST			
At 1 April 2022	28,139	162,231	190,370
Additions	-	17,729	17,729
Disposals	(1,072)	-	(1,072)
At 31 March 2023	27,067	179,960	207,027
DEPRECIATION			
At 1 April 2022	25,619	93,974	119,593
Charge for year	473	35,791	36,264
Eliminated on disposal	(982)	-	(982)
At 31 March 2023	25,110	129,765	154,875
NET BOOK VALUE			
At 31 March 2023	1,957	50,195	52,152
At 31 March 2022	2,520	68,257	70,777

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Accrued income	276,416	442,651
Prepayments	19,879	18,150
	296,295	460,801

REMEDY-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Accruals and deferred income	63,671	45,467

16. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	662,866	(1,032)	19,878	681,712
Designated funds - fixed assets	60,238	-	(19,878)	40,360
	723,104	(1,032)	-	722,072
Restricted funds				
Barnsley	16,614	-	(16,614)	-
South Yorkshire	37,949	(9,085)	16,614	45,478
Nottingham	54,066	69	-	54,135
Stockport	7,995	9,976	-	17,971
Manchester	55,561	6,774	-	62,335
Derby	70,565	7,887	-	78,452
PCC - South Yorkshire	9,557	2,101	-	11,658
PCC - Derbyshire	12,407	(3,106)	-	9,301
PCC - Humberside	13,460	11,144	-	24,604
PCC - Cheshire	44,763	46,924	-	91,687
PCC - Cumbria	48,282	(5,601)	-	42,681
PCC - West Midlands	11,043	(847)	-	10,196
Victim Support - Homicide	38,901	12,961	-	51,862
Doncaster Marshgate	6,528	(9)	-	6,519
Derbyshire Victim Services	5,060	(27)	-	5,033
Derbyshire Young Victims	2,293	(20)	-	2,273
HMP Humber	5,518	(286)	-	5,232
Hate Crime	28,904	(23,783)	-	5,121
HMP Lowdham	4,490	-	-	4,490
Other grants and trusts	12,932	18,562	-	31,494
Manchester RJ Hub	35,158	(35,158)	-	-
Youth Endowment Fund	1,502	11,725	-	13,227
Prison Project - HMP Humber	-	5,752	-	5,752
	523,548	55,953	-	579,501
TOTAL FUNDS	1,246,652	54,921	-	1,301,573

REMEDY-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,827	(59,859)	(1,032)
Restricted funds			
South Yorkshire	387,996	(397,081)	(9,085)
Nottingham	179,350	(179,281)	69
Stockport	57,396	(47,420)	9,976
Manchester	509,649	(502,875)	6,774
Derby	141,000	(133,113)	7,887
PCC - South Yorkshire	201,288	(199,187)	2,101
PCC - Derbyshire	315,015	(318,121)	(3,106)
PCC - Nottinghamshire	18,250	(18,250)	-
PCC - Humberside	239,915	(228,771)	11,144
PCC - Cheshire	355,000	(308,076)	46,924
PCC - Cumbria	384,690	(390,291)	(5,601)
PCC - West Midlands	425,000	(425,847)	(847)
Victim Support - Homicide	18,932	(5,971)	12,961
Doncaster Marshgate	30,000	(30,009)	(9)
Derbyshire Victim Services	444,705	(444,732)	(27)
Derbyshire Young Victims	60,000	(60,020)	(20)
HMP Humber	-	(286)	(286)
Hate Crime	8,270	(32,053)	(23,783)
Other grants and trusts	36,061	(17,499)	18,562
Manchester RJ Hub	247,060	(282,218)	(35,158)
Youth Endowment Fund	388,544	(376,819)	11,725
Prison Project - HMP Humber	78,679	(72,927)	5,752
	<u>4,526,800</u>	<u>(4,470,847)</u>	<u>55,953</u>
TOTAL FUNDS	<u><u>4,585,627</u></u>	<u><u>(4,530,706)</u></u>	<u><u>54,921</u></u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	630,138	32,728	-	662,866
Designated funds - fixed assets	47,670	(15,430)	27,998	60,238
	<u>677,808</u>	<u>17,298</u>	<u>27,998</u>	<u>723,104</u>
Restricted funds				
Barnsley	15,074	1,540	-	16,614
Doncaster	755	(755)	-	-
South Yorkshire	36,240	2,684	(975)	37,949
Nottingham	40,986	13,080	-	54,066
Stockport	7,995	-	-	7,995
Manchester	56,693	(1,132)	-	55,561
Derby	39,330	31,235	-	70,565
PCC - South Yorkshire	3,304	7,300	(1,047)	9,557
PCC - Derbyshire	23,699	(5,286)	(6,006)	12,407
PCC - Humberside	4,230	9,230	-	13,460
PCC - Cheshire	35,501	11,029	(1,767)	44,763
PCC - Cumbria	39,691	15,206	(6,615)	48,282
PCC - West Midlands	7,739	12,521	(9,217)	11,043
Victim Support - Homicide	28,719	10,182	-	38,901
Doncaster Marshgate	6,082	446	-	6,528
Derbyshire Victim Services	10,726	(5,666)	-	5,060
Derbyshire Young Victims	-	3,169	(876)	2,293
HMP Humber	2,409	3,109	-	5,518
Hate Crime	10,525	19,070	(691)	28,904
HMP Lowdham	4,555	(65)	-	4,490
Other grants and trusts	16,797	(3,865)	-	12,932
People's Postcode trust	3,864	(3,864)	-	-
Manchester RJ Hub	8,408	27,554	(804)	35,158
Youth Endowment Fund	3,553	(2,051)	-	1,502
	<u>406,875</u>	<u>144,671</u>	<u>(27,998)</u>	<u>523,548</u>
TOTAL FUNDS	<u>1,084,683</u>	<u>161,969</u>	<u>-</u>	<u>1,246,652</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,051	(1,323)	32,728
Designated funds - fixed assets	-	(15,430)	(15,430)
	<u>34,051</u>	<u>(16,753)</u>	<u>17,298</u>
Restricted funds			
Barnsley	86,000	(84,460)	1,540
Doncaster	-	(755)	(755)
South Yorkshire	55,999	(53,315)	2,684
Do not use	280,000	(280,000)	-
Nottingham	156,148	(143,068)	13,080
Stockport	47,396	(47,396)	-
Manchester	332,069	(333,201)	(1,132)
Derby	119,801	(88,566)	31,235
PCC - South Yorkshire	197,663	(190,363)	7,300
PCC - Derbyshire	310,799	(316,085)	(5,286)
PCC - Nottinghamshire	12,500	(12,500)	-
PCC - Humberside	160,000	(150,770)	9,230
PCC - Cheshire	228,000	(216,971)	11,029
PCC - Cumbria	351,300	(336,094)	15,206
PCC - West Midlands	487,500	(474,979)	12,521
Victim Support - Homicide	18,692	(8,510)	10,182
Doncaster Marshgate	41,700	(41,254)	446
Derbyshire Victim Services	394,491	(400,157)	(5,666)
Derbyshire Young Victims	60,000	(56,831)	3,169
HMP Humber	28,561	(25,452)	3,109
Hate Crime	24,947	(5,877)	19,070
HMP Lowdham	-	(65)	(65)
South Yorkshire Mentoring	25,169	(25,169)	-
Other grants and trusts	1,499	(5,364)	(3,865)
People's Postcode trust	-	(3,864)	(3,864)
Manchester RJ Hub	247,060	(219,506)	27,554
Youth Endowment Fund	56,465	(58,516)	(2,051)
Prison Project - HMP Humber	2,139	(2,139)	-
	<u>3,725,898</u>	<u>(3,581,227)</u>	<u>144,671</u>
TOTAL FUNDS	<u><u>3,759,949</u></u>	<u><u>(3,597,980)</u></u>	<u><u>161,969</u></u>

Restricted Funds

The restricted funds represent:-

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

16. MOVEMENT IN FUNDS - continued

- grants from the Youth Offending Teams in South Yorkshire, Nottingham, Stockport, Manchester, Salford, Bolton, St Helens and Derby specifically for the salaries of co-ordinators/mediators, management and administration costs, and running costs in South Yorkshire, Nottingham, Stockport, Manchester, Salford, Bolton, St Helens and Derby respectively.
- a South Yorkshire Police and Crime Commissioner grant specifically for Restorative Justice Projects, and a cease grant.
- Derbyshire Police and Crime Commissioner grants specifically for community restorative justice, Derbyshire Victim Services, anti-social behaviour, Derbyshire young victims, Got Your Back project, Home Office Perpetrator fund and community health.
- a Humberside Police and Crime Commissioner grant specifically for community restorative justice and a share/cease project.
- a grant from Victim Support specifically for a homicide cases.
- a grant specifically for the salary and related costs of a restorative justice practitioner at Marshgate Prison.
- Cheshire Police and Crime Commissioner grants specifically for community restorative justice, developing RJ, hate crime and domestic abuse.
- a Cumbria Police and Crime Commissioner grant specifically for community restorative justice anti-social behaviour and schools and Pathways projects.
- West Midlands Police and Crime Commissioner grants specifically for community restorative justice and the Victims Fund Hate Crime Response project.
- grants from Manchester City Council specifically for the Manchester RJ Hub, Manchester safe task force, early intervention and Community Safety.
- Nottinghamshire Police and Crime Commissioner grants specifically for the make Nottingham safe project.
- a grant from Nottingham Academy specifically for restorative justice in Nottingham.
- a grant from Sheffield City Council for hate crime in SHeffield.
- a grant from the Youth Endowment Fund for youth mentoring.
- grants from Manchester City Council specifically for ISS, PRU and JAC projects in Manchester.
- grants from Tesco, Gedling Borough Council, The Mercian Trust for Aldridge School and Tramlines Trust.
- grants from Rotherham MBC specifically for Rotherham domestic violence and hate crime.
- a Humber Prison grant specifically for a prison project at HMP Humber.
- a grant from Barnsley Better Bonds for a bench.
- a grant from Stockport City Council for an anti-social behaviour film.

Unrestricted Funds

These are expended at the discretion of the trustees to meet the general objectives of the charity.

Designated Funds

These represent monies where fixed assets have been purchased from a restricted fund but are not restricted assets. As such, the net book value of the assets have been transferred to unrestricted funds and designated as fixed assets to match against future depreciation.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2023

17. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company's pension scheme is a defined contribution scheme and all premiums paid are charged to the Statement of Financial Activities in the period that they are paid.

There were no outstanding or prepaid contributions at 31 March 2023.

18. RELATED PARTY DISCLOSURES

There were no related party transactions to disclose for the year ended 31 March 2023.

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the management committee.

REMEDI-RESTORATIVE SERVICES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	7,158	1,675
Grants	1,142,999	618,708
	1,150,157	620,383
Other trading activities		
Fundraising events	1,070	1,828
Investment income		
Deposit account interest	2,900	70
Charitable activities		
Sessional work & training	47,700	30,480
Grants	3,383,800	3,107,188
	3,431,500	3,137,668
Total incoming resources	4,585,627	3,759,949
EXPENDITURE		
Charitable activities		
Wages & salaries	3,401,300	2,728,391
Social security	287,719	216,015
Pensions	229,665	171,638
Vehicle lease	6,926	10,074
Staff costs & recruitment	10,659	13,052
Training	13,280	5,386
Staff expenses	204,408	115,561
Volunteer expenses	893	757
Sessional expenses	167	630
Reparation materials	3,015	5,978
Insurance	26,087	23,429
Repairs & IT costs	47,077	31,334
Beneficiary costs	4,796	4,962
Sub-contracted services	27,996	27,996
	4,263,988	3,355,203
Support costs		

This page does not form part of the statutory financial statements

REMEDI-RESTORATIVE SERVICES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Support costs		
Premises		
Premises costs	15,930	14,444
Finance & general office staff		
Wages & salaries	96,697	76,667
Social security	10,294	6,918
Pensions	17,802	10,132
	124,793	93,717
Equipment & maintenance		
Fixtures and fittings	473	612
Computer equipment	35,791	30,992
Loss on sale of tangible fixed assets	90	35
	36,354	31,639
Office costs		
Telephone	6,957	10,061
Postage, printing & stationery	4,501	8,073
Sundries	3,827	9,787
Refreshments	14,221	8,093
Bank charges	975	933
	30,481	36,947
Professional & consultancy		
Professional & payroll fees	16,235	13,927
Consultancy	23,387	15,034
	39,622	28,961
Publicity		
Marketing & publicity	8,018	26,761
Governance costs		
Auditors' remuneration	11,520	10,308
Total resources expended	4,530,706	3,597,980
Net income	54,921	161,969

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 04331410 (England and Wales)
REGISTERED CHARITY NUMBER: 1091232

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
REMEDI-RESTORATIVE SERVICES

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

REMEDI-RESTORATIVE SERVICES

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**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

These currently are:

- to promote for the public benefit in particular in the City of Sheffield and elsewhere ("the area of benefit") the provision of services directed towards the efficiency of the police and mediation, reconciliation and achieving restorative justice between victims of crime and offenders, with a view;
 - (a) to the preservation of public order and
 - (b) to the advancement of criminal justice through the preservation and protection of the well being of such victims and the rehabilitation of such offenders.
- to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour including the families and friends of such persons and others affected who are in need;
- to promote good citizenship and greater public participation in the prevention and solution of crime;
- to advance the education of the public in the area of benefit in the methods of such mediation, conciliation and achieving restorative justice, the needs of victims and offenders for such services and the means of managing such services;
- to advance public education and awareness by research into issues primarily relating to victims of crime, witnesses and their families and to disseminate the useful results of such research.

Significant activities

1. Remedi has continued to develop partnership relationships with the youth justice services in: Barnsley, Rotherham, Sheffield, Derby, Nottinghamshire, Stockport, Manchester, Salford and Bolton Youth Offending Teams. In addition we have expanded our youth justice work via the provision of restorative justice services to St Helens Youth Justice Service
2. Remedi has continued to deliver services to South Yorkshire, Derbyshire, Humberside, Cheshire, Cumbria, West Midlands and Greater Manchester Offices of the Police and Crime Commissioners'(OPCCs)
3. Remedi provides victim support services across Derbyshire funded by the Office of the Police and Crime Commissioner. This includes specialist dedicated support services for youth victims and victims of hate crime.
4. Remedi continues to have its dedicated 'on site' personnel in HMP Doncaster and HMP Humber.
5. Remedi developed an adult offender mentoring support service targeted at adult offenders subject to an Out of Court disposal issued by the Police. This project is called Pathways and operates across Cumbria.
6. Remedi has seen expansion of the dedicated domestic abuse awareness raising programme for young people named CEASE (Creating Empowerment And Self Efficacy) This expansion has involved the development of family support work and a youth perpetrator programme.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of Remedi confirm that they have referred to the Charity Commission's guidance in deciding how the charity promotes public benefit. These are summarised below:

Benefits arising from Remedi's aims:

Our aims in providing restorative justice services (e.g. mediation, victim awareness and reparation) and educating the public about restorative justice promotes public benefit in 5 main ways:

- (1) preservation of public order by providing a non-violent means of resolving conflicts between offenders and victims of crime and in other arenas of society (e.g. schools)
- (2) rehabilitating of offenders and therefore a reduction in repeat offending
- (3) promotion of health and well-being amongst victims of crime by assisting them to cope with what has happened to them and move on with their lives
- (4) enabling professionals working in the criminal justice system to make more efficient and effective use of restorative justice
- (5) enabling the public to understand that there are effective but non-violent means of resolving conflict through mediation and reparation.

Risks that may arise

Although the success rate is comparatively high (98% of cases undertaken), there may be those for whom restorative justice does not achieve the above aims. Risk assessments with both victims and offenders are thoroughly and carefully carried out to try to ensure that no-one is harmed by the process. Involvement in a restorative process is totally voluntary on both sides and either party can withdraw at any time. Where face-to-face meetings are to take place, both parties are provided with hours of preparation beforehand and supported fully through the process. The trustees are not aware of any public view that harm could arise from mediation and restorative justice; it is more that some sections of the public are unaware of what mediation and restorative justice are and what they seek to achieve.

Beneficiaries

The charity's most direct beneficiaries are the victims of crime, offenders and the criminal justice professionals who work with them. The training and experience that our volunteer mediators receive frequently provide them with skills to begin or advance their careers in the field of restorative justice. Indirectly the public benefits through the improvement in public order that results from successful rehabilitation of offenders, better victim awareness and conflict resolution for victims. There are no barriers to anyone wishing to use Remedi's restorative justice services: they are free at the point of delivery, being funded entirely by grant aid and service level agreements with statutory bodies. Both victims and offenders can self refer. Remedi does charge for training to statutory and other organisations, but this is in line with good practice regarding full cost recovery in dealing with statutory bodies and larger organisations.

In the year 2021/22 the following primary beneficiaries were provided with services:

- Young people supported via our Youth Offending Team contracts: 1356
- Young people supported to undertake community reparation work: 489
- Number of community reparation hours organised in our Youth Offending Team contracts: 6989
- Victims of youth crime contacted to offer engagement with Restorative Justice: 1888
- Number of youth justice based Restorative interventions: 1379
- Number of professionals accessing Remedi training: 80
- Number of victims supported via Derbyshire Victim Services: 9767
- Number of young victims supported via the 'Got Your Back' young victims service: 2673
- Victims of adult crime contacted to offer engagement with Restorative Justice: 3129
- Number of adult justice based Restorative interventions: 2034

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

OBJECTIVES AND ACTIVITIES

- Number of adult offenders accessing mentoring support: 86

Private benefits

As mentioned above, a number of our volunteers who became trained and experienced mediators/restorative justice practitioners have either become paid members of our staff team or have been able to pursue careers within the criminal justice system. We regard this as a hallmark of good practice and are proud of the resulting highly skilled workforce that began as volunteers. The value of volunteers' time cannot be reasonably quantified and is not included in the Statement of Financial Activities.

None of the trustees receives any private financial benefit, although any trustee could train as a volunteer mediator if s/he passes the initial assessment as being suitable for this. However, one of the difficulties we face as a charity is that employees of a number of statutory sector criminal justice agencies (probation, police, youth justice services) who would make valuable trustees because of their expert knowledge and experience, are barred from doing so because of potential conflicts of interest, as we receive funding from these agencies. As the charity has more than 4 trustees, none of them is a person with significant control within the meaning of the Register of People with Significant Control Regulations 2016.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Remedi continues to provide restorative justice services for both adults and youths and the contracts with partners continue to generally be funded on a full cost recovery basis.

During the financial year Remedi has seen the development of a number of areas of practice that has resulted in the expansion of our service provision:

- Out of Court disposal offence focused work in Manchester
- Expansion of our anti social behaviour support work in Derbyshire
- The development of our Domestic Abuse programme CEASE in multiple areas of our operation
- The development and delivery of targeted Hate Crime services- most particularly in Rotherham, South Yorkshire

FINANCIAL REVIEW

At the end of the 2021/22 financial year, the charity's reserves totalled £1,246,652 (2021: £1,084,683) with £523,548 relating to restricted reserves and £723,104 relating to unrestricted reserves. There was an overall surplus for the year of £161,969 (2021: £218,282) being £144,672 on restricted funds and £17,297 relating to unrestricted funds.

The principal funding sources were income from grants and service contracts which were expended on the salaries and running costs needed to provide services directed towards mediation and reconciliation between victims of crime and offenders. The training delivery programme generated unrestricted net income of £30,480 which increases the charity's unrestricted reserve.

The charitable company works to ensure that all contracts with statutory bodies approach full cost recovery and that all other work that Remedi does is covered by some form of grant or service agreement.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure plus redundancy payments, sickness and maternity pay. This provides sufficient funds to cover management and administration and restorative justice services. At present the free reserves of £652,327 (excluding fixed assets) reach this target level but the trustees are monitoring the situation to ensure sustainability.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

FUTURE PLANS

Our partners continue to be impressed with the degree to which Remedi has managed service provision throughout 2021 and early 2022. Some services continue to be provided through Zoom and other similar media though increasingly, face-to-face services are being resumed. All Remedi's partners have continued to be highly satisfied with the standard of work Remedi staff have done with their beneficiaries during this very challenging time.

Our main development strategy is to expand our geographic basis of service delivery in other areas of England. These may be new partnership relationships with Youth Offending Teams, new opportunities presented via the Probation service dynamic framework process, police and crime commissioners, victim support services contracted by offices of the Police and Crime Commissioners and schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Remedi is a company limited by guarantee, governed by its Memorandum and Articles of Association, and a registered charity with a foundation structure. This means that its members are the existing trustees. The involvement of staff, volunteers, service users and other stakeholders remains unchanged, as no major strategic decision would be taken by the Trustees without consultation with them.

Recruitment and appointment of new trustees

The trustees may at any time co-opt an individual duly qualified to be appointed as a trustee to fill a vacancy in their number, as an additional trustee or as a non voting advisor or observer.

Unfortunately we cannot appoint trustees from the statutory sector criminal justice agencies or other partner organisations from which we receive funding. However representatives from these bodies have standing invitations to attend trustees' meetings as non voting observers or advisors.

In recruiting trustees we look for people who have some knowledge of the criminal justice system or who have had experience of working with victims and/or offenders or who can bring other skills which are valuable for governance.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Trustees and Non-Voting Observers/Advisors to the Board

Co-Chair:	Bev Cross	
Co-Chair	Dave Pidwell	Retired Senior Probation Officer (appointed Co-Chair 5.10.21)
Treasurer:	Bev Cross	Solicitor specialising in charity law PhD in Criminology (University of Sheffield)
Trustees:	Rob Unwin	Global Learning Programme National Leader
	Annette Dews	Educational Consultant
	Terry Gee	Retired Remedi Staff (resigned 29.3.22)
	Shawna McCoy	University Lecturer in Law and Criminology (appointed 12.5.21)

Details of Senior Staff

Director	Steve Jones
Assistant Director	Nicola Bancroft
Assistant Director	Christopher Hickin
Finance Director	Gill Turner
Manager (Barnsley)	Mark Ward
Manager South Yorkshire Adult Services	Louise Fretwell
Manager (Derbyshire Victim Services)	Angie Melluish
Manager (Derbyshire RJ)	Olivia Parker
Manager (Manchester, Stockport, Bolton & Salford)	Lacey Foster
Manager (Nottinghamshire and Derby Youth)	Cherry Triston
Manager (Training)	Gavin Hudson
Manager (Rotherham and Sheffield)	Nicole Slater

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Manager (Humberside)	Sally Hampshire
Manager (Cumbria)	David Bates
Manager (Cheshire)	Michelle Bailey
Manager (West Midlands)	Amanda Priest

The responsibility for the day to day running of the charity is delegated to Steve Jones. Quarterly staff forum meetings (with Board Members) have been instituted.

Induction and training of new trustees

We have a trustee induction pack which is based on the good practice model developed by NCVO. It includes the governing document, latest accounts and annual report, a list of policies and procedures, a code of conduct and declaration, a conflicts of interest policy, statement and declaration, a skills audit and a fit and proper persons declaration. Prospective trustees are invited to attend several trustees' meetings as observers before they are officially invited for appointment.

If they are not people already known to the other trustees, they are interviewed by a panel of trustees and senior staff and references are taken up prior to appointment. They are asked to meet staff as part of their induction and to raise any queries with them and with other trustees. All trustees must be DBS checked under the Criminal Justice and Courts Services Act 2000. All new trustees are encouraged to go on Remedi's mediation training course in order to be able more fully to understand Remedi's work and ethos.

Related parties

There are no related parties to disclose.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Possible risks to external funding have led to the development of a rolling business plan which will allow for the mitigation of those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

Remedi have also developed a documented Business Continuity Plan to identify strategies in response to potential data loss, system failure etc. This document is available on request and is shared across the entire organisation via the staff portal section of our website. We have also organised a number of Zoom meetings with local offices so staff can meet them and raise any matters or concerns they may have.

The trustees meet every 8 weeks and conduct a rolling budget review and revision of management accounts at each meeting. The charity retains a firm of solicitors specialising in employment law who provide employment protection and legal expenses insurance as part of their services. The trustees have in addition taken out appropriate trustee liability insurance and also insurance with a firm of solicitors against employment-related claims that is backed up by a dedicated legal support service.

In response to the Covid 19 pandemic the charity formulated a series of risk assessment reviews in order to ensure all personnel were supported practically and emotionally. These included home working assessments of need, remote methods of working- risk management for service users and staff and, significantly, staff welfare and wellbeing management which was maintained via regular check in meetings, team meetings and cross team meetings facilitated remotely.

Policy development and Review

During 2021/2022 the following policies were created or reviewed:-

Trustees' Manual updated

Business Plan 21-26

Digital Safeguarding Policy

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04331410 (England and Wales)

Registered Charity number

1091232

Registered office

The Circle
33 Rockingham Lane
Sheffield
S1 4FW

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

Trustees

Ms B Cross Treasurer and Co-Chair
R Unwin
D Pidwell Co-Chair
Ms A Dews
T Gee (resigned 29.3.22)
Ms S McCoy (appointed 12.5.21)

Auditors

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

Bankers

HSBC Bank plc
660 Staniforth Road
Darnall
Sheffield
S9 4LQ

Other Name

The charitable company is also known by the name Remedi (Restorative Justice and Mediation Initiatives).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Remedi-Restorative Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hodgson & Oldfield, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 28 November 2022 and signed on its behalf by:

Ms B Cross - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Opinion

We have audited the financial statements of Remedi-Restorative Services (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance regarding actual and potential litigation and claims;
- enquiry of management to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias;
- enquiry of management as to where they considered there was susceptibility to fraud and their knowledge of actual or suspected fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the further that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of instances of non-compliance. material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hodgson & Oldfield
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
20 Paradise Square
Sheffield
S1 2DE

29 November 2022

REMEDI-RESTORATIVE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES **(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)** **for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,673	618,710	620,383	487,157
Charitable activities					
Restorative justice, mediation & training		30,480	3,107,188	3,137,668	3,119,638
Other trading activities	3	1,828	-	1,828	-
Investment income	4	70	-	70	221
Total		<u>34,051</u>	<u>3,725,898</u>	<u>3,759,949</u>	<u>3,607,016</u>
EXPENDITURE ON					
Raising funds	6	15,528	14,075	29,603	25,361
Charitable activities					
Restorative justice, mediation & training	7	<u>1,226</u>	<u>3,567,151</u>	<u>3,568,377</u>	<u>3,363,373</u>
Total		<u>16,754</u>	<u>3,581,226</u>	<u>3,597,980</u>	<u>3,388,734</u>
NET INCOME					
Transfers between funds	16	<u>17,297</u> <u>27,998</u>	<u>144,672</u> <u>(27,998)</u>	<u>161,969</u> <u>-</u>	<u>218,282</u> <u>-</u>
Net movement in funds		45,295	116,674	161,969	218,282
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>677,808</u>	<u>406,875</u>	<u>1,084,683</u>	<u>866,401</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>723,103</u></u>	<u><u>523,549</u></u>	<u><u>1,246,652</u></u>	<u><u>1,084,683</u></u>

The notes form part of these financial statements

REMEDY-RESTORATIVE SERVICES (REGISTERED NUMBER: 04331410)

BALANCE SHEET
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	13	70,777	-	70,777	56,228
CURRENT ASSETS					
Debtors	14	18,150	442,651	460,801	281,620
Cash at bank and in hand		660,343	100,198	760,541	761,044
		<u>678,493</u>	<u>542,849</u>	<u>1,221,342</u>	<u>1,042,664</u>
CREDITORS					
Amounts falling due within one year	15	(26,166)	(19,301)	(45,467)	(14,209)
NET CURRENT ASSETS		<u>652,327</u>	<u>523,548</u>	<u>1,175,875</u>	<u>1,028,455</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>723,104</u>	<u>523,548</u>	<u>1,246,652</u>	<u>1,084,683</u>
NET ASSETS		<u>723,104</u>	<u>523,548</u>	<u>1,246,652</u>	<u>1,084,683</u>
FUNDS	16				
Unrestricted funds				723,104	677,808
Restricted funds				<u>523,548</u>	<u>406,875</u>
TOTAL FUNDS				<u>1,246,652</u>	<u>1,084,683</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES (REGISTERED NUMBER: 04331410)

BALANCE SHEET - continued
31 March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 November 2022 and were signed on its behalf by:

B Cross - Trustee

R Unwin - Trustee

REMEDI-RESTORATIVE SERVICES

CASH FLOW STATEMENT **for the Year Ended 31 March 2022**

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	45,615	265,267
Net cash provided by operating activities		<u>45,615</u>	<u>265,267</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(46,188)	(47,422)
Interest received		70	221
Net cash used in investing activities		<u>(46,118)</u>	<u>(47,201)</u>
Change in cash and cash equivalents in the reporting period		<u>(503)</u>	<u>218,066</u>
Cash and cash equivalents at the beginning of the reporting period		<u>761,044</u>	<u>542,978</u>
Cash and cash equivalents at the end of the reporting period		<u><u>760,541</u></u>	<u><u>761,044</u></u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	161,969	218,282
Adjustments for:		
Depreciation charges	31,604	22,508
Loss on disposal of fixed assets	35	-
Interest received	(70)	(221)
(Increase)/decrease in debtors	(179,181)	91,827
Increase/(decrease) in creditors	31,258	(67,129)
	<u>45,615</u>	<u>265,267</u>
Net cash provided by operations	<u>45,615</u>	<u>265,267</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	761,044	(503)	760,541
	<u>761,044</u>	<u>(503)</u>	<u>760,541</u>
Total	<u>761,044</u>	<u>(503)</u>	<u>760,541</u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

The presentation currency of the financial statements is the Pound sterling (£). Monetary amounts in these financial statements are rounded to the nearest £.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants that provide core funding, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. per capita or estimated usage as set out in the notes to the accounts. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll, back office and governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fixtures	- 20% on reducing balance
Computer equipment	- 33% on cost

Fixed assets are stated at cost less accumulated depreciation.

The costs of minor additions or those where the purchase price is below £750 are not capitalised.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods and services are included at the value to the charity where this can be quantified and would otherwise be purchased from a supplier. The value of services provided by volunteers has not been included in these accounts.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	1,675	1,294
Grants	618,708	485,863
	<u>620,383</u>	<u>487,157</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Other Grants & Trusts	20,249	12,842
South Yorkshire Police	10,000	-
Derbyshire Police	64,015	27,900
Nottingham Police	12,500	-
Victim Support - Homicide	18,692	6,017
Marshgate Prison	41,700	41,700
Derbyshire Anti-social behaviour	39,900	39,900
Humber Prison	28,560	30,060
Cheshire Police	68,000	-
Lowdham Prison	-	69,960
IDAS - Barnsley	-	18,692
Nottingham Academy	6,148	5,809
IDAS - Sheffield	-	26,040
Manchester JAC	4,200	700
Rotherham MBC - Hate crime	18,750	24,125
Doncaster Awareness Sessions	-	10,000
Nottingham Community Covid Fund	-	2,768
The National Lottery Community Fund	-	105,000
South Yorkshire Police - Hate Crime	24,947	6,800
Manchester City Council - Community Safety Grant	60,000	29,550
West Midlands Police - Hate Crime	50,000	20,000
Manchester City Council - CEASE	-	8,000
Manchester Secondary PRU	12,500	-
Home Office Perpetrator Fund	117,908	-
Rotherham CEASE	6,000	-
Rotherham MBC (DV & HC)	12,500	-
MOJ - HMP Humber Prison Project	2,139	-
	<u>618,708</u>	<u>485,863</u>

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	<u>1,828</u>	<u>-</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	70	221
	<u>70</u>	<u>221</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.22	31.3.21
	Activity	£	£
Sessional work & training	Restorative justice, mediation & training	30,480	81,495
Grants	Restorative justice, mediation & training	3,107,188	3,038,143
		<u>3,137,668</u>	<u>3,119,638</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Youth Offending Team - Barnsley	86,000	204,000
Youth Offending Team - Rotherham	-	68,000
Sheffield Youth Justice Service	-	142,000
Youth Offending Team Service - South Yorkshire	280,000	-
Youth Offending Team - Nottingham	150,000	151,500
Youth Offending Team - Stockport	47,396	42,396
Youth Offending Service - Manchester	215,000	175,000
Youth Offending Team - Derby	119,800	119,800
Youth Justice Service - Salford	13,600	13,600
Youth Offending Team - Bolton	14,500	14,500
Youth Offending Team - St Helens	12,270	-
South Yorkshire Police	187,662	204,169
Derbyshire Police	128,875	166,275
Humberside Police	160,000	154,480
Derbyshire Victim Services	354,591	357,991
Derbyshire Young Victims	60,000	60,000
Cheshire Police	160,000	142,250
Cumbria Police	351,300	144,700
West Midlands Police	437,500	430,474
Manchester RJ Hub	247,060	247,060
South Yorkshire Mentoring	25,169	105,348
Cheshire Police - Crewe	-	30,000
Cheshire Police - Warrington	-	30,000
Youth Endowment Fund	56,465	34,600
	<u>3,107,188</u>	<u>3,038,143</u>

REMEI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

6. RAISING FUNDS

Raising donations and legacies

	31.3.22	31.3.21
	£	£
Support costs	29,603	25,361
	<u> </u>	<u> </u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Restorative justice, mediation & training	3,349,477	218,900	3,568,377
	<u> </u>	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Premises £	Finance & general office staff £	Equipment & maintenance £	Office costs £
Raising donations and legacies	2,167	14,057	2,531	5,542
Restorative justice, mediation & training	12,277	79,660	29,108	31,405
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	14,444	93,717	31,639	36,947
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	Professional & consultancy £	Publicity £	Governance costs £	Totals £
Raising donations and legacies	777	4,014	515	29,603
Restorative justice, mediation & training	33,910	22,747	9,793	218,900
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	34,687	26,761	10,308	248,503
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Activity	Basis of allocation
Premises	Usage
Finance & general office staff	Staff time
Equipment & maintenance	Usage
Office costs	Usage
Professional & consultancy	Usage
Publicity	Usage
Governance costs	Usage

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Auditors' remuneration	10,308	7,200
Depreciation - owned assets	31,604	22,508
Other operating leases	10,074	9,228
Deficit on disposal of fixed assets	35	-
Trustee and directors' insurance	5,892	5,875
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

During the year, there were no expenses reimbursed to trustees (2021: no expenses reimbursed).

11. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	2,805,058	2,742,750
Social security costs	222,933	216,104
Other pension costs	181,770	169,497
	<u> </u>	<u> </u>
	<u>3,209,761</u>	<u>3,128,351</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Restorative Justice services - Employees	144	150
- Sessional workers (reparation)	1	1
Administration and support	3	3
	<u> </u>	<u> </u>
	<u>148</u>	<u>154</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.22	31.3.21
£90,001 - £100,000	<u>1</u>	<u>1</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

11. STAFF COSTS - continued

The average monthly number of employees calculated on the basis of full time equivalents was 117 employees and no sessionals (2021: 116 employees and no sessionals).

The number of employees to whom retirement benefits were accruing was as follows:-

	31.3.22	31.3.21
Defined contribution schemes	122	130
	<u> </u>	<u> </u>

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,899	482,258	487,157
Charitable activities			
Restorative justice, mediation & training	81,495	3,038,143	3,119,638
Investment income	221	-	221
Total	<u>86,615</u>	<u>3,520,401</u>	<u>3,607,016</u>
 EXPENDITURE ON			
Raising funds	13,333	12,028	25,361
Charitable activities			
Restorative justice, mediation & training	195	3,363,178	3,363,373
Total	<u>13,528</u>	<u>3,375,206</u>	<u>3,388,734</u>
 NET INCOME	73,087	145,195	218,282
Transfers between funds	46,055	(46,055)	-
Net movement in funds	119,142	99,140	218,282
 RECONCILIATION OF FUNDS			
Total funds brought forward	558,668	307,733	866,401
 TOTAL FUNDS CARRIED FORWARD	<u>677,810</u>	<u>406,873</u>	<u>1,084,683</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

13. TANGIBLE FIXED ASSETS

	Office equipment & fixtures £	Computer equipment £	Totals £
COST			
At 1 April 2021	28,139	163,472	191,611
Additions	-	46,188	46,188
Disposals	-	(47,429)	(47,429)
At 31 March 2022	28,139	162,231	190,370
DEPRECIATION			
At 1 April 2021	25,007	110,376	135,383
Charge for year	612	30,992	31,604
Eliminated on disposal	-	(47,394)	(47,394)
At 31 March 2022	25,619	93,974	119,593
NET BOOK VALUE			
At 31 March 2022	2,520	68,257	70,777
At 31 March 2021	3,132	53,096	56,228

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Accrued income	442,651	256,294
Prepayments	18,150	25,326
	460,801	281,620

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Accruals and deferred income	45,467	14,209

16. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	630,138	32,728	-	662,866
Designated funds - fixed assets	47,670	(15,430)	27,998	60,238
	677,808	17,298	27,998	723,104
Restricted funds				
Barnsley	15,074	1,540	-	16,614
Doncaster	755	(755)	-	-
Sheffield & Rotherham	36,240	2,684	(975)	37,949
Nottingham	40,986	13,080	-	54,066
Stockport	7,995	-	-	7,995
Manchester	56,693	(1,132)	-	55,561
Derby	39,330	31,235	-	70,565
PCC - South Yorkshire	3,304	7,300	(1,047)	9,557
PCC - Derbyshire	23,699	(5,286)	(6,006)	12,407
PCC - Humberside	4,230	9,230	-	13,460
PCC - Cheshire	35,501	11,029	(1,767)	44,763
PCC - Cumbria	39,691	15,206	(6,615)	48,282
PCC - West Midlands	7,739	12,521	(9,217)	11,043
Victim Support - Homicide	28,719	10,182	-	38,901
Doncaster Marshgate	6,082	446	-	6,528
Derbyshire Victim Services	10,726	(5,666)	-	5,060
Derbyshire Young Victims	-	3,169	(876)	2,293
HMP Humber	2,409	3,109	-	5,518
Hate Crime	10,525	19,070	(691)	28,904
HMP Lowdham	4,555	(65)	-	4,490
Other grants and trusts	16,797	(3,865)	-	12,932
People's Postcode trust	3,864	(3,864)	-	-
Manchester RJ Hub	8,408	27,554	(804)	35,158
Youth Endowment Fund	3,553	(2,051)	-	1,502
	406,875	144,671	(27,998)	523,548
TOTAL FUNDS	1,084,683	161,969	-	1,246,652

REMEI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	34,051	(1,323)	32,728
Designated funds - fixed assets	-	(15,430)	(15,430)
	34,051	(16,753)	17,298
Restricted funds			
Barnsley	86,000	(84,460)	1,540
Doncaster	-	(755)	(755)
Sheffield & Rotherham	55,999	(53,315)	2,684
South Yorkshire	280,000	(280,000)	-
Nottingham	156,148	(143,068)	13,080
Stockport	47,396	(47,396)	-
Manchester	332,069	(333,201)	(1,132)
Derby	119,801	(88,566)	31,235
PCC - South Yorkshire	197,663	(190,363)	7,300
PCC - Derbyshire	310,799	(316,085)	(5,286)
PCC - Nottinghamshire	12,500	(12,500)	-
PCC - Humberside	160,000	(150,770)	9,230
PCC - Cheshire	228,000	(216,971)	11,029
PCC - Cumbria	351,300	(336,094)	15,206
PCC - West Midlands	487,500	(474,979)	12,521
Victim Support - Homicide	18,692	(8,510)	10,182
Doncaster Marshgate	41,700	(41,254)	446
Derbyshire Victim Services	394,491	(400,157)	(5,666)
Derbyshire Young Victims	60,000	(56,831)	3,169
HMP Humber	28,561	(25,452)	3,109
Hate Crime	24,947	(5,877)	19,070
HMP Lowdham	-	(65)	(65)
South Yorkshire Mentoring	25,169	(25,169)	-
Other grants and trusts	1,499	(5,364)	(3,865)
People's Postcode trust	-	(3,864)	(3,864)
Manchester RJ Hub	247,060	(219,506)	27,554
Youth Endowment Fund	56,465	(58,516)	(2,051)
Prison Project - HMP Humber	2,139	(2,139)	-
	3,725,898	(3,581,227)	144,671
TOTAL FUNDS	3,759,949	(3,597,980)	161,969

REMEI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	541,348	88,790	-	630,138
Designated funds - fixed assets	17,320	(15,705)	46,055	47,670
	<u>558,668</u>	<u>73,085</u>	<u>46,055</u>	<u>677,808</u>
Restricted funds				
Barnsley	20,311	(5,237)	-	15,074
Doncaster	-	755	-	755
Sheffield & Rotherham	31,613	4,627	-	36,240
Nottingham	30,381	12,078	(1,473)	40,986
Stockport	6,473	5,022	(3,500)	7,995
Manchester	41,393	18,510	(3,210)	56,693
Derby	39,468	2,360	(2,498)	39,330
PCC - South Yorkshire	3,532	5,390	(5,618)	3,304
PCC - Derbyshire	714	25,985	(3,000)	23,699
PCC - Humberside	4,230	3,956	(3,956)	4,230
PCC - Cheshire	2,367	33,134	-	35,501
PCC - Cumbria	34,700	5,891	(900)	39,691
PCC - West Midlands	7,598	6,041	(5,900)	7,739
Victim Support - Homicide	23,792	4,927	-	28,719
Doncaster Marshgate	6,082	-	-	6,082
Derbyshire Victim Services	2,047	12,679	(4,000)	10,726
HMP Humber	912	1,497	-	2,409
Hate Crime	2,788	7,737	-	10,525
HMP Lowdham	4,526	29	-	4,555
Other grants and trusts	11,925	6,872	(2,000)	16,797
People's Postcode trust	14,978	(11,114)	-	3,864
Derbyshire Mentoring	17,903	(17,903)	-	-
Manchester RJ Hub	-	10,308	(1,900)	8,408
The National Lottery Community Fund				
- CEASE	-	6,300	(6,300)	-
Youth Endowment Fund	-	5,353	(1,800)	3,553
	<u>307,733</u>	<u>145,197</u>	<u>(46,055)</u>	<u>406,875</u>
TOTAL FUNDS	<u>866,401</u>	<u>218,282</u>	<u>-</u>	<u>1,084,683</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2022**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,615	2,175	88,790
Designated funds - fixed assets	-	(15,705)	(15,705)
	86,615	(13,530)	73,085
Restricted funds			
Barnsley	222,692	(227,929)	(5,237)
Doncaster	10,000	(9,245)	755
Sheffield & Rotherham	236,040	(231,413)	4,627
Nottingham	160,077	(147,999)	12,078
Stockport	42,395	(37,373)	5,022
Manchester	241,350	(222,840)	18,510
Derby	119,799	(117,439)	2,360
PCC - South Yorkshire	204,169	(198,779)	5,390
PCC - Derbyshire	194,174	(168,189)	25,985
PCC - Humberside	154,480	(150,524)	3,956
PCC - Cheshire	202,250	(169,116)	33,134
PCC - Cumbria	144,700	(138,809)	5,891
PCC - West Midlands	430,474	(424,433)	6,041
Victim Support - Homicide	6,018	(1,091)	4,927
Doncaster Marshgate	41,700	(41,700)	-
Derbyshire Victim Services	397,890	(385,211)	12,679
Derbyshire Young Victims	60,000	(60,000)	-
HMP Humber	30,059	(28,562)	1,497
Hate Crime	50,925	(43,188)	7,737
HMP Lowdham	69,959	(69,930)	29
South Yorkshire Mentoring	105,348	(105,348)	-
Other grants and trusts	9,243	(2,371)	6,872
People's Postcode trust	-	(11,114)	(11,114)
Derbyshire Mentoring	-	(17,903)	(17,903)
Manchester RJ Hub	247,059	(236,751)	10,308
The National Lottery Community Fund			
- CEASE	105,000	(98,700)	6,300
Youth Endowment Fund	34,600	(29,247)	5,353
	3,520,401	(3,375,204)	145,197
TOTAL FUNDS	3,607,016	(3,388,734)	218,282

Restricted Funds

The restricted funds represent:-

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

- grants from the Youth Offending Teams in South Yorkshire, Barnsley, Nottingham, Stockport, Manchester, Salford, Bolton, St Helens and Derby specifically for the salaries of co-ordinators/mediators, management and administration costs, and running costs in South Yorkshire, Barnsley, Nottingham, Stockport, Manchester, Salford, Bolton, St Helens and Derby respectively.
- a South Yorkshire Police and Crime Commissioner grant specifically for Restorative Justice Projects, CSE in Rotherham and a hate crime awareness grant.
- Derbyshire Police and Crime Commissioner grants specifically for community restorative justice, Derbyshire Victim Services, anti-social behaviour, Derbyshire young victims, Got Your Back project and mentoring.
- a Humberside Police and Crime Commissioner grant specifically for community restorative justice.
- a grant from Victim Support specifically for a homicide cases.
- a grant specifically for the salary and related costs of a restorative justice practitioner at Marshgate Prison.
- Cheshire Police and Crime Commissioner grants specifically for community restorative justice.
- a Cumbria Police and Crime Commissioner grant specifically for community restorative justice and the CEASE and Pathways projects.
- West Midlands Police and Crime Commissioner grants specifically for community restorative justice and the Victims Fund Hate Crime Response project.
- a grant specifically for the salary and related costs of a restorative justice practitioner at HMP Humber.
- grants from Manchester City Council specifically for the Manchester RJ Hub and Community Safety.
- a grant from South Yorkshire CRC for mentoring in South Yorkshire.
- Nottinghamshire Police and Crime Commissioner grants specifically for restorative justice and victim referral unit.
- a grant from Nottingham Academy specifically for restorative justice in Nottingham.
- a grant from the Youth Endowment Fund for youth mentoring.
- grants from Manchester City Council specifically for ISS and JAC projects in Manchester.
- grants from Tesco and Helping Hands.
- grants from Rotherham MBC specifically for Rotherham domestic violence and hate crime.
- a grant from the Ministry of Justice specifically for a prison project at HMP Humber.

Unrestricted Funds

These are expended at the discretion of the trustees to meet the general objectives of the charity.

Designated Funds

These represent monies where fixed assets have been purchased from a restricted fund but are not restricted assets. As such, the net book value of the assets have been transferred to unrestricted funds and designated as fixed assets to match against future depreciation.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2022

17. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company's pension scheme is a defined contribution scheme and all premiums paid are charged to the Statement of Financial Activities in the period that they are paid.

There were no outstanding or prepaid contributions at 31 March 2022.

18. RELATED PARTY DISCLOSURES

There were no related party transactions to disclose for the year ended 31 March 2022.

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the management committee.

Accounts

REGISTERED COMPANY NUMBER: 04331410 (England and Wales)
REGISTERED CHARITY NUMBER: 1091232

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021
FOR
REMEDI-RESTORATIVE SERVICES**

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

REMEDI-RESTORATIVE SERVICES

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REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

These currently are:

- to promote for the public benefit in particular in the City of Sheffield and elsewhere ("the area of benefit") the provision of services directed towards the efficiency of the police and mediation, reconciliation and achieving restorative justice between victims of crime and offenders, with a view;
 - (a) to the preservation of public order and
 - (b) to the advancement of criminal justice through the preservation and protection of the well being of such victims and the rehabilitation of such offenders.
- to reduce the distress, poverty and disadvantageous effects on victims and witnesses of crime and other forms of harmful behaviour including the families and friends of such persons and others affected who are in need;
- to promote good citizenship and greater public participation in the prevention and solution of crime;
- to advance the education of the public in the area of benefit in the methods of such mediation, conciliation and achieving restorative justice, the needs of victims and offenders for such services and the means of managing such services;
- to advance public education and awareness by research into issues primarily relating to victims of crime, witnesses and their families and to disseminate the useful results of such research.

Significant activities

1. Remedi has continued to develop partnership relationships with the youth offending teams in: Barnsley, Rotherham, Sheffield, Derby, Nottinghamshire, Stockport, Manchester, Salford and Bolton Youth Offending Teams.
2. Remedi has continued to deliver services to South Yorkshire, Derbyshire, Humberside, Cheshire, Cumbria, West Midlands and Greater Manchester Offices of the Police and Crime Commissioners'(OPCCs)
3. Remedi provides victim support services across Derbyshire funded by the Office of the Police and Crime Commissioner. This includes specialist dedicated support services for youth victims and victims of hate crime.
4. Remedi continues to have its dedicated 'on site' personnel in HMP Doncaster and HMP Humber.
5. Remedi continued to provide mentoring services in South Yorkshire.
6. Remedi has developed a dedicated domestic abuse awareness raising programme for young people named CEASE (Creating Empowerment And Self Efficiency) which in the year has been operational across all areas of our operation following a successful funding bid to the National Lottery Reaching communities programme.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Public benefit

The trustees of Remedi confirm that they have referred to the Charity Commission's guidance in deciding how the charity promotes public benefit. These are summarised below:

Benefits arising from Remedi's aims:

Our aims in providing restorative justice services (e.g. mediation, victim awareness and reparation) and educating the public about restorative justice promotes public benefit in 5 main ways:

- (1) preservation of public order by providing a non-violent means of resolving conflicts between offenders and victims of crime and in other arenas of society (e.g. schools)
- (2) rehabilitating of offenders and therefore a reduction in repeat offending
- (3) promotion of health and well-being amongst victims of crime by assisting them to cope with what has happened to them and move on with their lives
- (4) enabling professionals working in the criminal justice system to make more efficient and effective use of restorative justice
- (5) enabling the public to understand that there are effective but non-violent means of resolving conflict through mediation and reparation.

Risks that may arise

Although the success rate is comparatively high (98% of cases undertaken), there may be those for whom restorative justice does not achieve the above aims. Risk assessments with both victims and offenders are thoroughly and carefully carried out to try to ensure that no-one is harmed by the process. Involvement in a restorative process is totally voluntary on both sides and either party can withdraw at any time. Where face-to-face meetings are to take place, both parties are provided with hours of preparation beforehand and supported fully through the process. The trustees are not aware of any public view that harm could arise from mediation and restorative justice; it is more that some sections of the public are unaware of what mediation and restorative justice are and what they seek to achieve.

Beneficiaries

The charity's most direct beneficiaries are the victims of crime, offenders and the criminal justice professionals who work with them. The training and experience that our volunteer mediators receive frequently provide them with skills to begin or advance their careers in the field of restorative justice. Indirectly the public benefits through the improvement in public order that results from successful rehabilitation of offenders, better victim awareness and conflict resolution for victims. There are no barriers to anyone wishing to use Remedi's restorative justice services: they are free at the point of delivery, being funded entirely by grant aid and service level agreements with statutory bodies. Both victims and offenders can self refer. Remedi does charge for training to statutory and other organisations, but this is in line with good practice regarding full cost recovery in dealing with statutory bodies and larger organisations.

In the year 2020/21 the following primary beneficiaries were provided with services:

- Young people supported via our Youth Offending Team contracts: 1125
- Young people supported to undertake community reparation work: 376
- Number of community reparation hours organised in our Youth Offending Team contracts: 7422
- Victims of youth crime contacted to offer engagement with Restorative Justice: 1235
- Number of youth justice based Restorative interventions: 1149
- Number of professionals accessing Remedi training: 60
- Number of victims supported via Derbyshire Victim Services: 8953
- Number of young victims supported via the 'Got Your Back' young victims service: 1629
- Victims of adult crime contacted to offer engagement with Restorative Justice: 2872
- Number of adult justice based Restorative interventions: 1836

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

- Number of adult offenders accessing mentoring support: 65

Private benefits

As mentioned above, a number of our volunteers who became trained and experienced mediators/restorative justice practitioners have either become paid members of our staff team or have been able to pursue careers within the criminal justice system. We regard this as a hallmark of good practice and are proud of the resulting highly skilled workforce that began as volunteers. The value of volunteers' time cannot be reasonably quantified and is not included in the Statement of Financial Activities.

None of the trustees receives any private financial benefit, although any trustee could train as a volunteer mediator if s/he passes the initial assessment as being suitable for this. However, one of the difficulties we face as a charity is that employees of a number of statutory sector criminal justice agencies (probation, police, youth justice services) who would make valuable trustees because of their expert knowledge and experience, are barred from doing so because of potential conflicts of interest, as we receive funding from these agencies. As the charity has more than 4 trustees, none of them is a person with significant control within the meaning of the Register of People with Significant Control Regulations 2016.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Remedi continues to provide restorative justice services for both adults and youths and the contracts with partners continue to generally be funded on a full cost recovery basis.

During the financial year Remedi has seen the development of a number of areas of practice that has resulted in the expansion of our service provision:

- Out of Court disposal offence focused work in Manchester
- Expansion of our anti social behaviour support work in Derbyshire
- The development of our Domestic Abuse programme CEASE in multiple areas of our operation
- The development and delivery of targeted Hate Crime services- most particularly in Rotherham, South Yorkshire

FINANCIAL REVIEW

At the end of the 2020/21 financial year, the charity's reserves totalled £1,084,683 with £406,873 relating to restricted reserves and £677,810 relating to unrestricted reserves. There was an overall surplus for the year of £218,282 being £145,195 on restricted funds and £73,087 relating to unrestricted funds.

The principal funding sources were income from grants and service contracts which were expended on the salaries and running costs needed to provide services directed towards mediation and reconciliation between victims of crime and offenders. The training delivery programme generated unrestricted net income of £81,495 which increases the charity's unrestricted reserve.

The charitable company works to ensure that all contracts with statutory bodies approach full cost recovery and that all other work that Remedi does is covered by some form of grant or service agreement.

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately three months unrestricted expenditure plus redundancy payments, sickness and maternity pay. This provides sufficient funds to cover management and administration and restorative justice services. At present the free reserves of £621,580 (excluding fixed assets) reach this target level but the trustees are monitoring the situation to ensure sustainability.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

FUTURE PLANS

The impact of Covid19 began right at the end of the last financial year. The Trustees had met on 9th March 2020 and had discussed with the Director the arrangements for staff to work at home. Many of our partners were impressed with the degree to which Remedi was prepared when lockdown actually began. Services continued to be provided through Zoom and other similar media.

All Remedi's partners have continued to be highly satisfied with the standard of work Remedi staff have done with their beneficiaries during this very challenging time.

Throughout 2020 and early 2021, staff continued to work from home and Remedi's management took great pains to ensure that adequate support, both physical and emotional, was provided to staff throughout the various periods of lockdown. Staff were surveyed for their views on how they were managing in this new and difficult work environment and the response was over whelming positive as to the support they were receiving from colleagues and managers. This included sending out "care packages" to all staff.

The primary areas of our development strategy is to expand our geographic basis of service delivery in other areas of England. These may be new partnership relationships with Youth Offending Teams, new opportunities presented via the Probation service dynamic framework process, police and crime commissioners, victim support services contracted by offices of the Police and Crime Commissioners and schools.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Remedi is a company limited by guarantee, governed by its Memorandum and Articles of Association, and a registered charity with a foundation structure. This means that its members are the existing trustees. The involvement of staff, volunteers, service users and other stakeholders remains unchanged, as no major strategic decision would be taken by the Trustees without consultation with them.

Recruitment and appointment of new trustees

The trustees may at any time co-opt an individual duly qualified to be appointed as a trustee to fill a vacancy in their number, as an additional trustee or as a non voting advisor or observer.

Unfortunately we cannot appoint trustees from the statutory sector criminal justice agencies or other partner organisations from which we receive funding. However representatives from these bodies have standing invitations to attend trustees' meetings as non voting observers or advisors.

In recruiting trustees we look for people who have some knowledge of the criminal justice system or who have had experience of working with victims and/or offenders or who can bring other skills which are valuable for governance.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

Trustees and Non-Voting Observers/Advisors to the Board

Acting Chair:	Bev Cross	
Treasurer:	Bev Cross	Solicitor specialising in charity law PhD in Criminology (University of Sheffield)
Trustees:	Rob Unwin	Global Learning Programme National Leader
	Dave Pidwell	Retired Senior Probation Officer
	Annette Dews	Educational Consultant
	Terry Gee	Retired Remedi Staff
(resigned	Jacky Smith	Retired Senior Probation Officer 10/10/20)
Non-voting Observers and advisers year herself as a trustee end)	Shawna McCoy	observed some meetings during the with a view to offering (appointed as a trustee after the year

Details of Senior Staff

Director	Steve Jones
Assistant Director	Nicola Bancroft
Assistant Director	Christopher Hickin
Finance Director	Gill Turner
Manager (Barnsley)	Mark Ward
Manager South Yorkshire Adult Services	Donna Roden
Manager (Derbyshire Victim Services)	Angie Melliush
Manager (Derbyshire RJ)	Olivia Parker
Manager (Nottinghamshire and Derby Youth)	Cherry Triston
Manager (Training)	Gavin Hudson
Manager (Rotherham and Sheffield)	Nicole Slater

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Manager (Humberside)	Sally Hampshire
Manager (Cumbria)	David Bates
Manager (Cheshire)	Lisa Gill
Manager (West Midlands)	Michelle Bailey

The responsibility for the day to day running of the charity is delegated to Steve Jones. Quarterly staff forum meetings (with Board Members) have been instituted.

Induction and training of new trustees

We have a trustee induction pack which is based on the good practice model developed by NCVO. It includes the governing document, latest accounts and annual report, a list of policies and procedures, a code of conduct and declaration, a conflicts of interest policy, statement and declaration, a skills audit and a fit and proper persons declaration. Prospective trustees are invited to attend several trustees' meetings as observers before they are officially invited for appointment.

If they are not people already known to the other trustees, they are interviewed by a panel of trustees and senior staff and references are taken up prior to appointment. They are asked to meet staff as part of their induction and to raise any queries with them and with other trustees. All trustees must be DBS checked under the Criminal Justice and Courts Services Act 2000. All new trustees are encouraged to go on Remedi's mediation training course in order to be able more fully to understand Remedi's work and ethos.

Related parties

There are no related parties to disclose.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Possible risks to external funding have led to the development of a rolling business plan which will allow for the mitigation of those risks.

Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are reviewed annually to ensure that they still meet the needs of the charity.

In this financial year, Remedi have also developed a documented Business Continuity Plan to identify strategies in response to potential data loss, system failure etc. This document is available on request and is shared across the entire organisation via the staff portal section of our website. We have also organised a number of Zoom meetings with local offices so staff can meet them and raise any matters or concerns they may have.

The trustees meet every 8 weeks and conduct a rolling budget review and revision of management accounts at each meeting. The charity retains a firm of solicitors specialising in employment law who provide employment protection and legal expenses insurance as part of their services. The trustees have in addition taken out appropriate trustee liability insurance and also insurance with a firm of solicitors against employment-related claims that is backed up by a dedicated legal support service.

In response to the Covid 19 pandemic the charity formulated a series of risk assessment reviews in order to ensure all personnel were supported practically and emotionally. These included home working assessments of need, remote methods of working- risk management for service users and staff and, significantly, staff welfare and wellbeing management which was maintained via regular check in meetings, team meetings and cross team meetings facilitated remotely.

Policy development and Review

During 2020/2021 the following policies were created or reviewed:-

Trustees' Manual updated

Homeworking allowances and equipment reviewed

Adoption and Maternity policy reviewed

Social Value policy created

Wellbeing policy created

Women's Health policy created

Redundancy and Reorganisation policy reviewed

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04331410 (England and Wales)

Registered Charity number

1091232

Registered office

The Circle
33 Rockingham Lane
Sheffield
S1 4FW

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

Trustees

Ms B Cross Treasurer and Acting Chair
R Unwin
D Pidwell
Ms A Dews
T Gee
Dr J Smith (resigned 10.10.20)
Ms S McCoy (appointed 12.5.21)

Auditors

Hodgson & Oldfield
Statutory Auditors
20 Paradise Square
Sheffield
S1 2DE

Bankers

HSBC Bank plc
660 Staniforth Road
Darnall
Sheffield
S9 4LQ

Other Name

The charitable company is also known by the name Remedi (Restorative Justice and Mediation Initiatives).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Remedi-Restorative Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REMEDI-RESTORATIVE SERVICES

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Hodgson & Oldfield, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 18 November 2021 and signed on its behalf by:

T Gee - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Opinion

We have audited the financial statements of Remedi-Restorative Services (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 19 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance regarding actual and potential litigation and claims;
- enquiry of management to identify any instances of non-compliance with laws and regulations;
- reviewing minutes of meetings of those charged with governance
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias;
- enquiry of management as to where they considered there was susceptibility to fraud and their knowledge of actual or suspected fraud.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the further that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements as we will be less likely to become aware of instances of non-compliance. material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF REMEDI-RESTORATIVE SERVICES

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Hodgson & Oldfield

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

20 Paradise Square

Sheffield

S1 2DE

19 November 2021

REMEDI-RESTORATIVE SERVICES

STATEMENT OF FINANCIAL ACTIVITIES **(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)** **for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,899	521,258	526,157	378,175
Charitable activities	5				
Restorative justice, mediation & training		81,495	2,999,143	3,080,638	2,929,964
Other trading activities	3	-	-	-	2,168
Investment income	4	221	-	221	634
Total		<u>86,615</u>	<u>3,520,401</u>	<u>3,607,016</u>	<u>3,310,941</u>
EXPENDITURE ON					
Raising funds	6	13,528	12,028	25,556	25,341
Charitable activities	7				
Restorative justice, mediation & training		-	3,363,178	3,363,178	3,307,880
Total		<u>13,528</u>	<u>3,375,206</u>	<u>3,388,734</u>	<u>3,333,221</u>
NET INCOME/(EXPENDITURE)		<u>73,087</u>	<u>145,195</u>	<u>218,282</u>	<u>(22,280)</u>
Transfers between funds	16	<u>46,055</u>	<u>(46,055)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>119,142</u>	<u>99,140</u>	<u>218,282</u>	<u>(22,280)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>558,668</u>	<u>307,733</u>	<u>866,401</u>	<u>888,681</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>677,810</u></u>	<u><u>406,873</u></u>	<u><u>1,084,683</u></u>	<u><u>866,401</u></u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

BALANCE SHEET **31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	13	56,228	-	56,228	31,314
CURRENT ASSETS					
Debtors	14	18,326	263,294	281,620	373,447
Cash at bank and in hand		617,361	143,683	761,044	542,978
		<u>635,687</u>	<u>406,977</u>	<u>1,042,664</u>	<u>916,425</u>
CREDITORS					
Amounts falling due within one year	15	(14,107)	(102)	(14,209)	(81,338)
NET CURRENT ASSETS		<u>621,580</u>	<u>406,875</u>	<u>1,028,455</u>	<u>835,087</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>677,808</u>	<u>406,875</u>	<u>1,084,683</u>	<u>866,401</u>
NET ASSETS		<u>677,808</u>	<u>406,875</u>	<u>1,084,683</u>	<u>866,401</u>
FUNDS	16				
Unrestricted funds				677,808	558,668
Restricted funds				<u>406,875</u>	<u>307,733</u>
TOTAL FUNDS				<u>1,084,683</u>	<u>866,401</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

BALANCE SHEET - continued 31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 November 2021 and were signed on its behalf by:

B Cross - Trustee

REMEDI-RESTORATIVE SERVICES

CASH FLOW STATEMENT **for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	265,267	69,431
Net cash provided by operating activities		<u>265,267</u>	<u>69,431</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(47,422)	(9,201)
Interest received		221	634
Net cash used in investing activities		<u>(47,201)</u>	<u>(8,567)</u>
Change in cash and cash equivalents in the reporting period		<u>218,066</u>	<u>60,864</u>
Cash and cash equivalents at the beginning of the reporting period		<u>542,978</u>	<u>482,114</u>
Cash and cash equivalents at the end of the reporting period		<u><u>761,044</u></u>	<u><u>542,978</u></u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE CASH FLOW STATEMENT for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	218,282	(22,280)
Adjustments for:		
Depreciation charges	22,508	19,037
Loss on disposal of fixed assets	-	5
Interest received	(221)	(634)
Decrease in debtors	91,827	19,122
(Decrease)/increase in creditors	(67,129)	54,181
Net cash provided by operations	<u>265,267</u>	<u>69,431</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	542,978	218,066	761,044
	<u>542,978</u>	<u>218,066</u>	<u>761,044</u>
Total	<u>542,978</u>	<u>218,066</u>	<u>761,044</u>

The notes form part of these financial statements

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants that provide core funding, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Such income is only deferred when the donor specifies that the grant must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. per capita or estimated usage as set out in the notes to the accounts. Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, payroll, back office and governance costs which support the charity's activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment & fixtures	- 20% on reducing balance
Computer equipment	- 33% on cost

Fixed assets are stated at cost less accumulated depreciation.

The costs of minor additions or those where the purchase price is below £750 are not capitalised.

Taxation

The charity is exempt from corporation tax on its charitable activities.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Donated goods and services

Donated goods and services are included at the value to the charity where this can be quantified and would otherwise be purchased from a supplier. The value of services provided by volunteers has not been included in these accounts.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	1,294	3,870
Grants	524,863	374,305
	<u>526,157</u>	<u>378,175</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Other Grants & Trusts	12,842	9,599
Derbyshire Police	27,900	20,000
Victim Support - Homicide	6,017	25,425
Marshgate Prison	41,700	41,700
Derbyshire Anti-social behaviour	39,900	39,900
Hate Crime grants	-	2,000
Humber Prison	30,060	28,280
Lowdham Prison	69,960	58,327
IDAS - Barnsley	18,692	37,385
Nottingham Academy	5,809	4,294
South Yorkshire Community Foundation	-	43,800
IDAS - Sheffield	26,040	13,020
People's Postcode trust	-	20,000
Manchester ISS	39,000	6,500
Manchester JAC	700	4,200
Rotherham MBC - Hate crime	24,125	8,875
Rotherham MBC - exploitation film	-	10,000
Regional Media	-	1,000
Doncaster Awareness Sessions	10,000	-
Nottingham Community Covid Fund	2,768	-
The National Lottery Community Fund	105,000	-
South Yorkshire Police - Hate Crime	6,800	-
Manchester City Council - Community Safety Grant	29,550	-
West Midlands Police - Hate Crime	20,000	-
Manchester City Council - CEASE	8,000	-
	<u>524,863</u>	<u>374,305</u>

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	-	2,168
	<u>-</u>	<u>2,168</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

4. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	221	634
	<u>221</u>	<u>634</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21	31.3.20
		£	£
Sessional work & training	Restorative justice, mediation & training	81,495	90,945
Other income	Restorative justice, mediation & training	-	6,900
Grants	Restorative justice, mediation & training	2,999,143	2,832,119
		<u>3,080,638</u>	<u>2,929,964</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Youth Offending Team - Barnsley	204,000	204,000
Youth Offending Team - Rotherham	68,000	68,000
Sheffield Youth Justice Service	142,000	142,000
Youth Offending Team - Nottingham	151,500	150,000
Youth Offending Team - Stockport	42,396	45,896
Youth Offending Service - Manchester	136,000	125,500
Youth Offending Team - Derby	119,800	119,800
South Yorkshire Police	204,169	190,478
Derbyshire Police	166,275	126,674
North Yorkshire Police	-	21,163
Humberside Police	154,480	150,000
Derbyshire Victim Services	357,991	345,415
Derbyshire Young Victims	60,000	60,000
Cheshire Police	142,250	130,293
Cumbria Police	144,700	139,700
West Midlands Police	430,474	450,000
Youth Justice Service - Salford	13,600	10,850
Manchester RJ Hub	247,060	222,239
South Yorkshire Mentoring	105,348	119,236
Youth Offending Team - Bolton	14,500	10,875
Cheshire Police - Crewe	30,000	-
Cheshire Police - Warrington	30,000	-
Youth Endowment Fund	34,600	-
	<u>2,999,143</u>	<u>2,832,119</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2021**

6. RAISING FUNDS

Raising donations and legacies

	31.3.21	31.3.20
	£	£
Support costs	25,556	25,341
	<u>25,556</u>	<u>25,341</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
Restorative justice, mediation & training	3,191,050	172,128	3,363,178
	<u>3,191,050</u>	<u>172,128</u>	<u>3,363,178</u>

8. SUPPORT COSTS

	Premises £	Finance & general office staff £	Equipment & maintenance £	Office costs £
Raising donations and legacies	1,680	13,084	-	4,968
Restorative justice, mediation & training	9,523	74,139	22,508	28,161
	<u>11,203</u>	<u>87,223</u>	<u>22,508</u>	<u>33,129</u>
	Professional & consultancy £	Publicity £	Governance costs £	Totals £
Raising donations and legacies	4,250	1,214	360	25,556
Restorative justice, mediation & training	24,081	6,876	6,840	172,128
	<u>28,331</u>	<u>8,090</u>	<u>7,200</u>	<u>197,684</u>

Activity	Basis of allocation
Premises	Usage
Finance & general office staff	Staff time
Equipment & maintenance	Usage
Office costs	Usage
Professional & consultancy	Usage
Publicity	Usage
Governance costs	Usage

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21	31.3.20
	£	£
Auditors' remuneration	7,200	7,182
Depreciation - owned assets	22,508	19,038
Deficit on disposal of fixed assets	-	5
Trustee and directors' insurance	5,875	3,075
	<u> </u>	<u> </u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

	31.3.21	31.3.20
	£	£
Trustees' expenses	-	156
	<u> </u>	<u> </u>

During the year, there were no expenses reimbursed to trustees (2020: travel expenses reimbursed to two trustees).

11. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	2,742,750	2,532,811
Social security costs	216,104	200,426
Other pension costs	169,497	153,835
	<u> </u>	<u> </u>
	<u>3,128,351</u>	<u>2,887,072</u>

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Restorative Justice services - Employees	150	134
- Sessional workers (reparation)	1	8
Administration and support	3	3
	<u> </u>	<u> </u>
	<u>154</u>	<u>145</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.21	31.3.20
£90,001 - £100,000	1	1
	<u> </u>	<u> </u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

11. STAFF COSTS - continued

The average monthly number of employees calculated on the basis of full time equivalents was 116 employees and no sessionals (2020: 108 employees and no sessionals).

The number of employees to whom retirement benefits were accruing was as follows:-

	31.3.21	31.3.20
Defined contribution schemes	130	113

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,871	374,304	378,175
Charitable activities			
Restorative justice, mediation & training	97,845	2,832,119	2,929,964
Other trading activities	800	1,368	2,168
Investment income	634	-	634
Total	103,150	3,207,791	3,310,941
EXPENDITURE ON			
Raising funds	693	24,648	25,341
Charitable activities			
Restorative justice, mediation & training	32,196	3,275,684	3,307,880
Total	32,889	3,300,332	3,333,221
NET INCOME/(EXPENDITURE)	70,261	(92,541)	(22,280)
RECONCILIATION OF FUNDS			
Total funds brought forward	488,408	400,273	888,681
TOTAL FUNDS CARRIED FORWARD	558,669	307,732	866,401

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2021**

13. TANGIBLE FIXED ASSETS

	Office equipment & fixtures £	Computer equipment £	Totals £
COST			
At 1 April 2020	28,139	116,050	144,189
Additions	-	47,422	47,422
At 31 March 2021	28,139	163,472	191,611
DEPRECIATION			
At 1 April 2020	24,241	88,634	112,875
Charge for year	766	21,742	22,508
At 31 March 2021	25,007	110,376	135,383
NET BOOK VALUE			
At 31 March 2021	3,132	53,096	56,228
At 31 March 2020	3,898	27,416	31,314

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Accrued income	256,294	359,774
Prepayments	25,326	13,673
	281,620	373,447

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Accruals and deferred income	14,209	81,338

REMEDY-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	541,348	88,790	-	630,138
Designated funds - fixed assets	17,320	(15,705)	46,055	47,670
	<u>558,668</u>	<u>73,085</u>	<u>46,055</u>	<u>677,808</u>
Restricted funds				
Barnsley	20,311	(5,237)	-	15,074
Doncaster	-	755	-	755
Sheffield & Rotherham	31,613	4,627	-	36,240
Nottingham	30,381	12,078	(1,473)	40,986
Stockport	6,473	5,022	(3,500)	7,995
Manchester	41,393	18,510	(3,210)	56,693
Derby	39,468	2,360	(2,498)	39,330
PCC - South Yorkshire	3,532	5,390	(5,618)	3,304
PCC - Derbyshire	714	25,985	(3,000)	23,699
PCC - Humberside	4,230	3,956	(3,956)	4,230
PCC - Cheshire	2,367	33,134	-	35,501
PCC - Cumbria	34,700	5,891	(900)	39,691
Victim Support - Homicide	23,792	4,927	-	28,719
Doncaster Marshgate	6,082	-	-	6,082
Derbyshire Victim Services	2,047	12,679	(4,000)	10,726
HMP Humber	912	1,497	-	2,409
Hate Crime	2,788	7,737	-	10,525
HMP Lowdham	4,526	29	-	4,555
PCC - West Midlands	7,598	6,041	(5,900)	7,739
Other grants and trusts	11,925	6,872	(2,000)	16,797
People's Postcode trust	14,978	(11,114)	-	3,864
Derbyshire Mentoring	17,903	(17,903)	-	-
Manchester RJ Hub	-	10,308	(1,900)	8,408
The National Lottery Community Fund				
- CEASE	-	6,300	(6,300)	-
Youth Endowment Fund	-	5,353	(1,800)	3,553
	<u>307,733</u>	<u>145,197</u>	<u>(46,055)</u>	<u>406,875</u>
TOTAL FUNDS	<u>866,401</u>	<u>218,282</u>	<u>-</u>	<u>1,084,683</u>

REMEI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	86,615	2,175	88,790
Designated funds - fixed assets	-	(15,705)	(15,705)
	86,615	(13,530)	73,085
Restricted funds			
Barnsley	222,692	(227,929)	(5,237)
Doncaster	10,000	(9,245)	755
Sheffield & Rotherham	236,040	(231,413)	4,627
Nottingham	160,077	(147,999)	12,078
Stockport	42,395	(37,373)	5,022
Manchester	241,350	(222,840)	18,510
Derby	119,799	(117,439)	2,360
PCC - South Yorkshire	204,169	(198,779)	5,390
PCC - Derbyshire	194,174	(168,189)	25,985
PCC - Humberside	154,480	(150,524)	3,956
PCC - Cheshire	202,250	(169,116)	33,134
PCC - Cumbria	144,700	(138,809)	5,891
Victim Support - Homicide	6,018	(1,091)	4,927
Doncaster Marshgate	41,700	(41,700)	-
Derbyshire Victim Services	397,890	(385,211)	12,679
Derbyshire Young Victims	60,000	(60,000)	-
HMP Humber	30,059	(28,562)	1,497
Hate Crime	50,925	(43,188)	7,737
HMP Lowdham	69,959	(69,930)	29
PCC - West Midlands	430,474	(424,433)	6,041
South Yorkshire Mentoring	105,348	(105,348)	-
Other grants and trusts	9,243	(2,371)	6,872
People's Postcode trust	-	(11,114)	(11,114)
Derbyshire Mentoring	-	(17,903)	(17,903)
Manchester RJ Hub	247,059	(236,751)	10,308
The National Lottery Community Fund			
- CEASE	105,000	(98,700)	6,300
Youth Endowment Fund	34,600	(29,247)	5,353
	3,520,401	(3,375,204)	145,197
TOTAL FUNDS	3,607,016	(3,388,734)	218,282

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	461,108	80,240	541,348
Designated funds - fixed assets	27,300	(9,980)	17,320
	<u>488,408</u>	<u>70,260</u>	<u>558,668</u>
Restricted funds			
Barnsley	20,531	(220)	20,311
Sheffield & Rotherham	32,150	(537)	31,613
Nottingham	35,329	(4,948)	30,381
Stockport	6,480	(7)	6,473
Manchester	82,807	(41,414)	41,393
Derby	39,513	(45)	39,468
PCC - South Yorkshire	-	3,532	3,532
PCC - Derbyshire	3,933	(3,219)	714
PCC - North Yorkshire	1,240	(1,240)	-
PCC - Humberside	19,134	(14,904)	4,230
PCC - Cheshire	9,537	(7,170)	2,367
PCC - Cumbria	38,047	(3,347)	34,700
Victim Support - Homicide	46,374	(22,582)	23,792
South Yorkshire Probation Service	28,224	(28,224)	-
Doncaster Marshgate	6,102	(20)	6,082
Derbyshire Victim Services	8,366	(6,319)	2,047
Derbyshire Young Victims	639	(639)	-
HMP Humber	2,001	(1,089)	912
Hate Crime	-	2,788	2,788
HMP Lowdham	-	4,526	4,526
Building a Stronger Britain Together	64	(64)	-
PCC - West Midlands	8,650	(1,052)	7,598
South Yorkshire Mentoring	5,152	(5,152)	-
Other grants and trusts	6,000	5,925	11,925
People's Postcode trust	-	14,978	14,978
Derbyshire Mentoring	-	17,903	17,903
	<u>400,273</u>	<u>(92,540)</u>	<u>307,733</u>
TOTAL FUNDS	<u>888,681</u>	<u>(22,280)</u>	<u>866,401</u>

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,150	(22,910)	80,240
Designated funds - fixed assets	-	(9,980)	(9,980)
	103,150	(32,890)	70,260
Restricted funds			
Barnsley	241,385	(241,605)	(220)
Sheffield & Rotherham	233,019	(233,556)	(537)
Nottingham	154,294	(159,242)	(4,948)
Stockport	45,896	(45,903)	(7)
Manchester	157,924	(199,338)	(41,414)
Derby	119,800	(119,845)	(45)
PCC - South Yorkshire	190,478	(186,946)	3,532
PCC - Derbyshire	126,673	(129,892)	(3,219)
PCC - North Yorkshire	21,164	(22,404)	(1,240)
PCC - Humberside	150,000	(164,904)	(14,904)
PCC - Cheshire	130,293	(137,463)	(7,170)
PCC - Cumbria	139,700	(143,047)	(3,347)
Victim Support - Homicide	25,425	(48,007)	(22,582)
South Yorkshire Probation Service	-	(28,224)	(28,224)
Doncaster Marshgate	41,700	(41,720)	(20)
Derbyshire Victim Services	386,684	(393,003)	(6,319)
Derbyshire Young Victims	60,000	(60,639)	(639)
HMP Humber	28,280	(29,369)	(1,089)
Hate Crime	11,875	(9,087)	2,788
HMP Lowdham	58,327	(53,801)	4,526
Building a Stronger Britain Together	43,800	(43,864)	(64)
PCC - West Midlands	450,000	(451,052)	(1,052)
South Yorkshire Mentoring	119,236	(124,388)	(5,152)
Other grants and trusts	9,599	(3,674)	5,925
People's Postcode trust	20,000	(5,022)	14,978
Derbyshire Mentoring	20,000	(2,097)	17,903
Manchester RJ Hub	222,239	(222,239)	-
	3,207,791	(3,300,331)	(92,540)
TOTAL FUNDS	3,310,941	(3,333,221)	(22,280)

Restricted Funds

The restricted funds represent:-

- grants from the Youth Offending Teams in Sheffield, Rotherham, Barnsley, Nottingham, Stockport, Manchester, Salford, Bolton and Derby specifically for the salaries of co-ordinators/mediators, management and administration costs, and running costs in Sheffield, Rotherham, Barnsley, Nottingham, Stockport, Manchester, Salford, Bolton and Derby respectively.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

16. MOVEMENT IN FUNDS - continued

- a South Yorkshire Police and Crime Commissioner grant specifically for Restorative Justice Projects, a Covid grant and a hate crime awareness grant.
- Derbyshire Police and Crime Commissioner grants specifically for community restorative justice, Derbyshire Victim Services, anti-social behaviour, Derbyshire young victims, Got Your Back project and a Covid grant.
- a Derbyshire County Council grant specifically for laptops.
- a Humberside Police and Crime Commissioner grant specifically for community restorative justice and a Covid grant.
- a grant from Victim Support specifically for a homicide cases.
- a grant specifically for the salary and related costs of a restorative justice practitioner at Marshgate Prison.
- Cheshire Police and Crime Commissioner grants specifically for community restorative justice and the Got Your Back initiative.
- a Cumbria Police and Crime Commissioner grant specifically for community restorative justice and the CEASE project.
- West Midlands Police and Crime Commissioner grants specifically for community restorative justice and the Victims Fund Hate Crime Response project.
- a grant specifically for the salary and related costs of a restorative justice practitioner at HMP Humber.
- a grant specifically for the salary and related costs of a restorative justice practitioner at HMP Lowdham Grange.
- grants from Manchester City Council specifically for the Manchester RJ Hub, CEASE project and Community Safety.
- grants specifically for the Independent Domestic Abuse Service in Barnsley and Sheffield.
- a grant for awareness sessions in Doncaster.
- a grant from Rotherham Council for hate crime.
- a grant from South Yorkshire CRC for mentoring in South Yorkshire.
- a grant from Nottinghamshire Covid-19 Community Fund for staffing, PPE and related costs.
- a grant from Nottingham Academy specifically for restorative justice in Nottingham.
- a Covid-19 grant from the Youth Endowment Fund.
- grants from Manchester City Council specifically for ISS and JAC projects in Manchester.
- grants from the Bingham Trust, and the Duke of Devonshire Charitable Trust specifically for restorative justice.
- grants from Tesco, Veolia, and Robin Hood lottery fund specifically for restorative justice.
- grants from Gedling Borough Council.
- a grant from The National Lottery Community Fund specifically for the CEASE project.

Unrestricted Funds

These are expended at the discretion of the trustees to meet the general objectives of the charity.

Designated Funds

These represent monies where fixed assets have been purchased from a restricted fund but are not restricted assets. As such, the net book value of the assets have been transferred to unrestricted funds and designated as fixed assets to match against future depreciation.

REMEDI-RESTORATIVE SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2021

17. EMPLOYEE BENEFIT OBLIGATIONS

The charitable company's pension scheme is a defined contribution scheme and all premiums paid are charged to the Statement of Financial Activities in the period that they are paid.

There were no outstanding or prepaid contributions at 31 March 2021.

18. RELATED PARTY DISCLOSURES

There were no related party transactions to disclose for the year ended 31 March 2021.

19. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the management committee.

REMEDI-RESTORATIVE SERVICES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2021

	31.3.21 £	31.3.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,294	3,870
Grants	524,863	374,305
	526,157	378,175
Other trading activities		
Fundraising events	-	2,168
Investment income		
Deposit account interest	221	634
Charitable activities		
Sessional work & training	81,495	90,945
Other income	-	6,900
Grants	2,999,143	2,832,119
	3,080,638	2,929,964
Total incoming resources	3,607,016	3,310,941
EXPENDITURE		
Charitable activities		
Trustees' expenses	-	156
Wages & salaries	2,670,036	2,467,054
Social security	209,558	194,166
Pensions	161,534	146,401
Training	1,754	4,920
Staff expenses	61,230	245,086
Volunteer expenses	288	3,187
Sessional expenses	-	3,909
Monitoring & evaluation	657	539
Reparation promotion	5,674	3,816
Insurance	20,667	12,532
Repairs & IT costs	28,813	19,112
Beneficiary costs	2,843	5,407
Sub-contracted services	27,996	34,165
	3,191,050	3,140,450

This page does not form part of the statutory financial statements

REMEDI-RESTORATIVE SERVICES

DETAILED STATEMENT OF FINANCIAL ACTIVITIES **for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
Support costs		
Premises		
Premises costs	11,203	20,798
Finance & general office staff		
Wages & salaries	72,714	65,757
Social security	6,546	6,260
Pensions	7,963	7,434
	87,223	79,451
Equipment & maintenance		
Fixtures and fittings	766	892
Computer equipment	21,742	18,145
Loss on sale of tangible fixed assets	-	5
	22,508	19,042
Office costs		
Telephone	7,206	5,742
Postage, printing & stationery	11,721	6,424
Sundries	9,512	3,159
Refreshments	3,485	7,429
Bank charges	1,205	1,522
	33,129	24,276
Professional & consultancy		
Professional & payroll fees	17,034	17,906
Consultancy	11,297	6,412
	28,331	24,318
Publicity		
Marketing & publicity	8,090	17,704
Governance costs		
Auditors' remuneration	7,200	7,182
Total resources expended	3,388,734	3,333,221
Net income/(expenditure)	218,282	(22,280)

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