

**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.

## **REMEDY-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**

Remedy 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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	7,157	1,143,000	1,150,157	620,383
<b>Charitable activities</b>					
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
<b>Total</b>		<u>58,827</u>	<u>4,526,800</u>	<u>4,585,627</u>	<u>3,759,949</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	29,059	3,056	32,115	28,744
<b>Charitable activities</b>					
Restorative justice, mediation & training	7	30,801	4,467,790	4,498,591	3,569,236
<b>Total</b>		<u>59,860</u>	<u>4,470,846</u>	<u>4,530,706</u>	<u>3,597,980</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,033)	55,954	54,921	161,969
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		723,104	523,548	1,246,652	1,084,683
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	13	52,152	-	52,152	70,777
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	15	(35,371)	(28,300)	(63,671)	(45,467)
<b>NET CURRENT ASSETS</b>		<u>669,920</u>	<u>579,501</u>	<u>1,249,421</u>	<u>1,175,875</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>722,072</u>	<u>579,501</u>	<u>1,301,573</u>	<u>1,246,652</u>
<b>NET ASSETS</b>		<u>722,072</u>	<u>579,501</u>	<u>1,301,573</u>	<u>1,246,652</u>
<b>FUNDS</b>	16				
Unrestricted funds				722,072	723,104
Restricted funds				<u>579,501</u>	<u>523,548</u>
<b>TOTAL FUNDS</b>				<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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	271,085	45,615
Net cash provided by operating activities		<u>271,085</u>	<u>45,615</u>
<b>Cash flows from investing activities</b>			
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>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>256,256</u>	<u>(503)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>760,541</u>	<u>761,044</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	54,921	161,969
<b>Adjustments for:</b>		
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
<b>Net cash provided by operations</b>	<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 £
<b>Net cash</b>			
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>
<b>Total</b>	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,673	618,710	620,383
<b>Charitable activities</b>			
Restorative justice, mediation & training	30,480	3,107,188	3,137,668
Other trading activities	1,828	-	1,828
Investment income	70	-	70
<b>Total</b>	<u>34,051</u>	<u>3,725,898</u>	<u>3,759,949</u>
<b>EXPENDITURE ON</b>			
Raising funds	14,669	14,075	28,744
<b>Charitable activities</b>			
Restorative justice, mediation & training	2,085	3,567,151	3,569,236
<b>Total</b>	<u>16,754</u>	<u>3,581,226</u>	<u>3,597,980</u>
<b>NET INCOME</b>	17,297	144,672	161,969
<b>Transfers between funds</b>	27,998	(27,998)	-
<b>Net movement in funds</b>	45,295	116,674	161,969
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	677,808	406,875	1,084,683
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 1 April 2022	28,139	162,231	190,370
Additions	-	17,729	17,729
Disposals	(1,072)	-	(1,072)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	27,067	179,960	207,027
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2022	25,619	93,974	119,593
Charge for year	473	35,791	36,264
Eliminated on disposal	(982)	-	(982)
	<hr/>	<hr/>	<hr/>
At 31 March 2023	25,110	129,765	154,875
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2023	1,957	50,195	52,152
	<hr/>	<hr/>	<hr/>
At 31 March 2022	2,520	68,257	70,777
	<hr/>	<hr/>	<hr/>

### 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
	<hr/>	<hr/>
	296,295	460,801
	<hr/>	<hr/>

# REMEMDI-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
	£	£	£	£
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	1,246,652	54,921	-	1,301,573

# REMEDE-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 £
<b>Unrestricted funds</b>			
General fund	58,827	(59,859)	(1,032)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<u>1,084,683</u>	<u>161,969</u>	<u>-</u>	<u>1,246,652</u>



# REMEI-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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>3,759,949</u>	<u>(3,597,980)</u>	<u>161,969</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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	7,158	1,675
Grants	1,142,999	618,708
	<hr/> 1,150,157	<hr/> 620,383
<b>Other trading activities</b>		
Fundraising events	1,070	1,828
<b>Investment income</b>		
Deposit account interest	2,900	70
<b>Charitable activities</b>		
Sessional work & training	47,700	30,480
Grants	3,383,800	3,107,188
	<hr/> 3,431,500	<hr/> 3,137,668
<b>Total incoming resources</b>	4,585,627	3,759,949
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 4,263,988	<hr/> 3,355,203
<b>Support costs</b>		

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## REMEDI-RESTORATIVE SERVICES

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

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

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