

**Why me? UK**

**Annual report and financial statements**

*Year ended 31 August 2022*

Charity number 1137123

Company number 06992709



Transforming lives through  
Restorative Justice

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## **Legal and administrative information**

### **Board of Trustees**

Gillian Slovo  
Cathy James  
Belinda Hopkins  
William Jacks  
Kate Aldous  
Victor Azubuike  
Lucy Knell-Taylor  
David Munro  
Brian Neale  
Matthew Pink

Chair – *appointed 13 October 2021*  
Interim Chair – *resigned as Chair 13 October 2021*  
Vice Chair  
Vice Chair

*resigned 9 June 2022*

### **Director**

Lucy Jaffé

### **Charity registration no.**

1137123

### **Company registration no.**

06992709

### **Registered address**

Canopi  
7-14 Great Dover Street  
London  
SE1 4YR

### **Independent examiner**

Johnsons Chartered Accountants  
Ground Floor  
1 – 2 Craven Road  
London  
W5 2UA

### **Accountant**

Andy Nash Accounting & Consultancy Ltd  
Units 24 & 25, Goodsheds Container Village  
Hood Road  
Barry, CF62 5QU

### **Principal bankers**

Lloyds Bank plc  
15 Blackheath Village  
Blackheath  
London  
SE3 9LH

## Trustees' annual report

The Board of Trustees, who are also directors of the Charity for the purposes of the Companies Act, and trustees for charity law purposes, submit their annual report and the financial statements of Why me? UK for the year ended 31 August 2022. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

### Objectives and activities

Why me? is a national charity focused on Restorative Justice, a transformative tool that facilitates communication between the person affected by a crime and the person responsible. We campaign for universal access to Restorative Justice and provide equal access to Restorative Justice through our direct service.

Why me? act as advocates within the Criminal Justice System, but also in wider spheres of local and central government, judicial, police, and youth services. We undertake policy and research to build a strong evidence base and combine this with raising awareness through digital media, training, events, and publications to ensure that our widely valued tools and case studies honed over 13 years are disseminated widely.

We deliver this work through our strategic priorities, which were set out in the 2020-21 annual report:

**Awareness:** Increase professional and public awareness of Restorative Justice through digital communications, blogs, articles, award nominations, media presence, celebrity endorsement and promotion, tv and plays, and with Ambassadors.

**Access:** Make good quality restorative justice available to professional and community stakeholders through consultation and partnerships and through trading, which is grounded in theory and good practice.

**Policy:** Improve legislation and policy through lobbying, collaboration with partners, with a focus on the Victim and Policing Bills.

**Restorative, sustainable, and diverse:** Grow the organisation to achieve these goals and establish a stronger and more long-term funding base.

In working towards these strategic priorities, we intend to:

- Work restoratively throughout everything we do, internally and externally
- Support, engage and recruit people with lived experience to all levels of the organisation
- Address the needs of both harmers and harmed
- Actively promote equality internally and by prioritising work with marginalised communities and in specific crime types,
- Establish a solid evidence base for our work
- Provide staff, volunteers and Board members with the opportunity to develop and thrive.

In the Summer of 2022, the trustees and staff worked together to build a vision for the organisation in order to increase the charity's impact and inspire interest and support from the public, professionals, and investors. The Board and Director will develop workstreams to fulfill the vision in the coming year.

### Achievements and performance

#### Conference and events

Over 400 people attended Why me? Events in 2021-22. In May 2022, Why me? ran our first in-person conference on 'Promoting Equality in Restorative Justice', which over 70 people attended.

Other landmark events included our stakeholder roundtables for partners on our Articulate and LGBTQ+ projects, as well as the launch of our domestic and sexual violence policy paper event during International Restorative Justice Week in 2021. The monthly forums for restorative services continue to be well attended and topics discussed included working with prisons and intra-familial domestic abuse.



Attendees at our conference 'World Cafe' session

We have delivered presentations for, or spoken at events including: the Restorative Justice Council's 2021 conference, Restorative Gloucestershire's domestic violence event, the University of the West of England's conference on Sexual Offending and Restorative Justice, the European Forum for Restorative Justice's 2022 conference, EURJForum Research's Conference on Social Impact of Restorative Justice, University of San Paulo, Magistrates Association, Clinks's annual conference, unpacked events to university students, HMPPS Insights programme, CJPE webinar on Managing Sexual Offenders on Restorative Justice and RJ. We have reached over 300 people speaking at these events.



Attendees at our conference

## Policy

A policy priority for Why me? In 2021-22 was ensuring that access to Restorative Justice was strengthened through the Victims Bill. We held a restorative consultation with our network of partners, ambassadors, and facilitators to develop consultation and evidence responses to the proposed legislation and the pre-legislative scrutiny by the Justice Select Committee.



We held another restorative consultation with over 26 individuals from Youth Justice Services in order to develop and submit a successful recommendation for a tenth key performance indicator relating to Restorative Justice for The Youth Justice Board.

We released two reports this year. Firstly, our policy paper on Using restorative approaches for sexual and domestic abuse: A personal choice. Secondly was the seventh annual report in our Valuing Victims series

which examines the delivery of Restorative Justice across England and Wales.



Our policy paper on domestic and sexual violence

We continued to sit on the All Party Parliamentary Group on Restorative Justice as an advisory board member. We were active members of two workstreams in the APPG examining improved funding of Restorative Justice and data and monitoring.

Following Why me?'s successful '10 asks' campaign about Restorative Justice running since the elections in 2021, we established an OPCC Restorative Justice Knowledge Exchange forum. This forum connected peer commissioners across England and Wales to share knowledge, understanding and experience of commissioning Restorative Justice in order to improve the quantity and quality of RJ delivered to victims in each area.

Next year, our policy work will centre around our Economic Evaluation project which is due for publication in November 2022. This research will demonstrate the financial benefits of Restorative Justice for decision makers.

## Our Projects

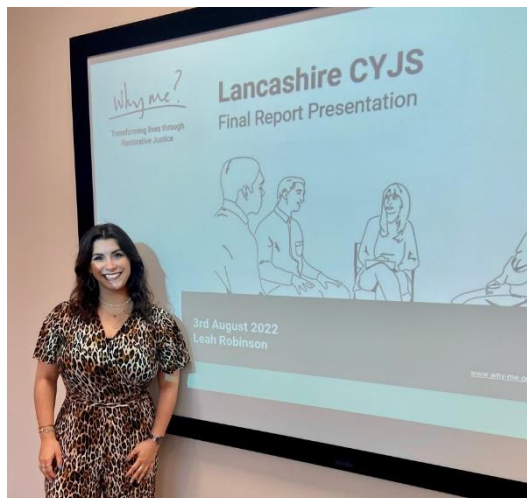
Why me? has core projects which aim to improve access for those least likely to access Restorative Justice.

### Young People

Young adults between 18 and 25 are overrepresented in the Criminal Justice System and have particular needs which are often overlooked. There is a particular opportunity to improve the use of Restorative Justice in youth justice services, where there is a greater focus on genuinely rehabilitative interventions compared to the adult justice system. This three-year project aims



to improve access to Restorative Justice (RJ) for young people who have committed crimes, and the people harmed by their actions.



Our Development Officer delivering a presentation for our Youth Justice Project

This year we have audited the Youth Justice Services in Lambeth and Lancashire on their Restorative Justice work, and subsequently developed and delivered specialist training to these services in order to improve their delivery of Restorative Justice. We have interviewed young people who have taken part in Restorative Justice within these Youth Justice Services, and in HMP/YOIs Aylesbury and Isis about their experiences.

The learning from the project this year will feed into the writing and dissemination of a best practice paper highlighting our findings and a paper about the applicability of our findings to young adults as well as under-18s next year.

#### *People who speak English as an Additional Language (EAL)*



Our Deputy Director and Development Officer delivering training for Project Articulate

Why me?'s work on Restorative Justice for hate crime has revealed that dissatisfaction with the justice system is particularly prevalent among victims with

protected characteristics, including people who speak English as an Additional Language (EAL). Restorative Justice has the potential to break down barriers between victims of crime with EAL and their offenders, and could have a significant benefit to both parties. We are building the capacity of services already working with people with these communities and regional RJ services in order to widen access to Restorative Justice for people with English as an Additional Language.

This year, we have held a second roundtable event for Project Articulate that aimed to better understand how cultural differences affect how people who speak English as an Additional Language receive information on Restorative Justice as well as access, participate in and take ownership of the restorative process. We have continued to work closely with PBIC, a migrant community organisation based in Bedford, and Bedfordshire Victim Care, the local RJ service, to deliver a three-day facilitation training.

Staff saw the benefits that Restorative Justice could offer their service users: "I interact with a lot of people, a lot of vulnerable migrants... if they would be able to speak to others and solve their issues in a way like Restorative Justice does, it would be a good thing."

Presentations on project Articulate were also given at our conference and the European Forum for RJ conference.



We presented Project Articulate at the European Forum for Restorative Justice' international conference in Sassari

#### *Survivors of domestic and/or sexual violence*

Survivors of domestic and/or sexual violence report increased barriers in trying to access Restorative Justice. Through this project, we have provided RJ to survivors referred to Why me? where regional provision is not available and supporting RJ providers to work safely with survivors in their area through training, co-facilitation, supervision, and coaching. We have also sought to understand which services are receiving referrals for domestic and sexual violence cases, the level of these referrals, where the referrals come from, and what the barriers are which prevent this from happening more widely in order to better establish

good practice for safe RJ in cases of sexual and domestic violence.

### Survivors of LGBTQ+ hate crime

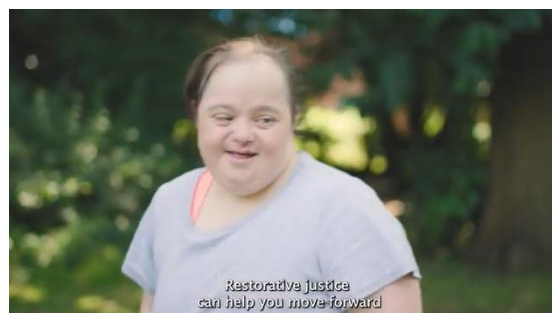
This project promotes access to and provision of Restorative Justice as a method of addressing LGBTQ+ hate crime and incidents committed by young people across London. We have established referral links that enable LGBTQ+ groups to refer cases to our in-house Restorative Justice service and continued our partnership with Wandsworth's youth justice team service and Free2B (a London-based LGBTQ+ community organisation supporting young people and their families) to raise awareness of Restorative Justice and create a referral pathway to Why me?'s Restorative Justice Service.



Facilitating a Restorative circle as part of training for Project Articulate

We held a national roundtable to discuss raising awareness of Restorative Justice as a means of repairing the harm caused by LGBTQ+ hate crimes or incidents, as well as identifying potential barriers to access for those involved. During this event, stakeholders from statutory organisations, LGBTQ+ NGOs, and young persons services examined potential solutions and ways forward to best meet the needs of the LGBTQ+ community and those affected by hate crimes. This allowed for a deeper understanding of how those affected by LGBTQ+ hate crimes and incidents can receive information about, access, and take ownership of the Restorative Justice process. Due to the Met Police's blanket ban on using Restorative Justice for cases of hate crime, we have had to think creatively about safely engaging the community with Restorative Justice. This has led to establishing partnerships with community organisations such as the Pupil Referral Unit in Wandsworth, where we will engage students with Restorative Justice next financial year.

### Survivors of Learning Disability and Autism hate crime



A screencap of one of the films we produced with Middlesex University

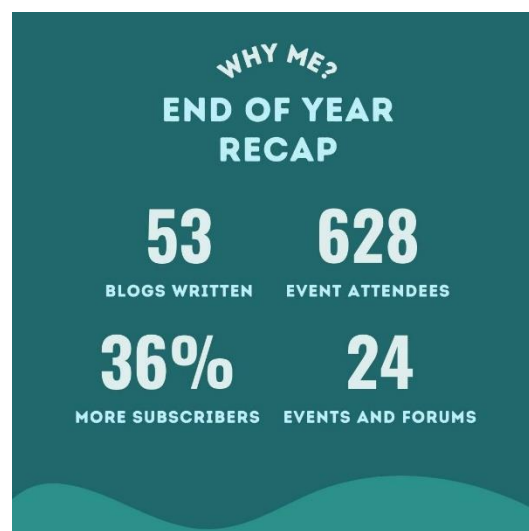
A high proportion of adults with Learning Disabilities and Autism are victims of hate crime, but very few report and, of those that do, under 2% are prosecuted. This project looked at how Restorative Justice can be used with cases of learning disability and autism hate crime. The project came to a close this year, after co-producing and launching four videos with Middlesex University showing how RJ can be used with learning disability and hate crime and presenting the project at the RJC annual conference.

This year, we have also launched additional projects including our Nurturing the Next Generation project, which maps education on Restorative Justice in higher education institutes.

### Communications

Why me? has pioneered communications on Restorative Justice for over 13 years.

This year, we sought out additional funding in order to continue to reframe messaging about Restorative Justice. This project, which will take place next year, will equip us and the Restorative Justice sector with messaging that negates myths about Restorative Justice and ensures better referral rates for people affected by crime.



All of our communications channels have continued to grow, and we have seen an improvement in engagement in our communications in part because of our commitment to improving access as part of our strategy for this year.



## Training

The delivery of training adds to the social impact that Why me? makes by increasing awareness of Restorative Justice and in development of practitioners' skills across the country. This year, we trained a number of organisations and institutions, including the Metropolitan Police, which resulted in Police officers' restorative knowledge and skills increasing.



Delivering training on Restorative Justice with our lived experience ambassador, Paul

## Our Ambassador Network

Our ambassador network includes people with lived experience of Restorative Justice as well as practitioners who voluntarily facilitate Restorative Justice work for Why me? The ambassadors continue to make a significant impact on Why me?'s work. Their activities have included: 12 presentations on their experience of taking part in Restorative Justice to a

range of audiences including students and criminal justice professionals.

Our ambassadors play a key role in supporting Why me?'s policy work including input to the House of Lords briefing on Restorative Justice in September 2021, and in talking to representatives working on the Labour Party's policy development in relation to Restorative Justice and the Victims Bill in August 2022.

Our facilitators and facilitator ambassadors have supported Why me? in the delivery of crucial facilitation for cases through our RJ service, as well as support on our projects and for our annual conference.



Our new ambassador, Lisa

A new ambassador, Lisa, was recruited through Project Articulate, demonstrating how RJ works when participants speak English as an Additional Language.

## Restorative Justice service

The Why me? Restorative Justice service has held a national quality service mark since 2017. In July 2022, the team re-registered under the Restorative Justice Council (RJC) restorative service quality mark scheme. The fact that Why me? holds this quality mark demonstrates that our restorative work meets national standards, so funders and participants in a restorative process can be confident that the work is carried out safely and in line with national and independently established standards.

We took 40 inquiries to our Restorative Justice service this year. Where possible, we referred to the local appropriate RJ service using our national map on RJ provisions. We took nine cases that were too complex for the local services to facilitate, one of which resulted in a restorative conference.



## **Fundraising**

This year, we generated new income through three streams: the development and delivery of our standard training packages which generate unrestricted income, successful grant applications to various trusts, and two highly successful fundraising campaigns: the 95:95 challenge, and a sponsored team run through Velo Park.



Why me? supporters before a sponsored run

New funding for projects was secured including Halley Stewart for the economic evaluation of RJ, The Hollick Family Foundation and the National Lottery Awards for All for the domestic and sexual violence project, and Nurturing Next Generation from the Rank Foundation.

A second Time to Shine Leader, Lucy Harris was recruited as Fundraising and Public Relations Officer from January 2022 with support from the Rank Foundation. Our first Time to Shine Leader, Sula Blankenberg was recruited to become one of our Restorative Justice Development Officers, representing a promotion.

## **Equity, Diversity, and Inclusion**

Why me? has made a commitment to our Equity, Diversity, and Inclusion work as part of our strategy to become a restorative, sustainable, and diverse organisation. Our staff, trustees, and ambassador network completed a programme of self-learning and workshops on cultural humility, facilitated by Mabadiliko CIC.

We have installed an accessibility toolbar on our website that makes our website adaptable to everyone's needs. This includes screen reading functionality, multiple reading aids, an on-demand live translation feature that translates over 100 languages including 35 texts to speech functionality, and styling options. This includes adjustments to colour, font type, and size.

We are also seeking to increase the diversity of our Board of Trustees next year.

## **Structure, governance and management**

Why me? UK is a company limited by guarantee, number 06992709, and a registered charity in England and Wales, number 1137123.

The organisation's Governing Document is its Articles of Association, incorporated 17 August 2009.

Day-to-day management of Why me? UK is delegated by the Trustees to the Director, Lucy Jaffé, who reports to the Board of Trustees at quarterly meetings.

## **Selection and appointment of Trustees**

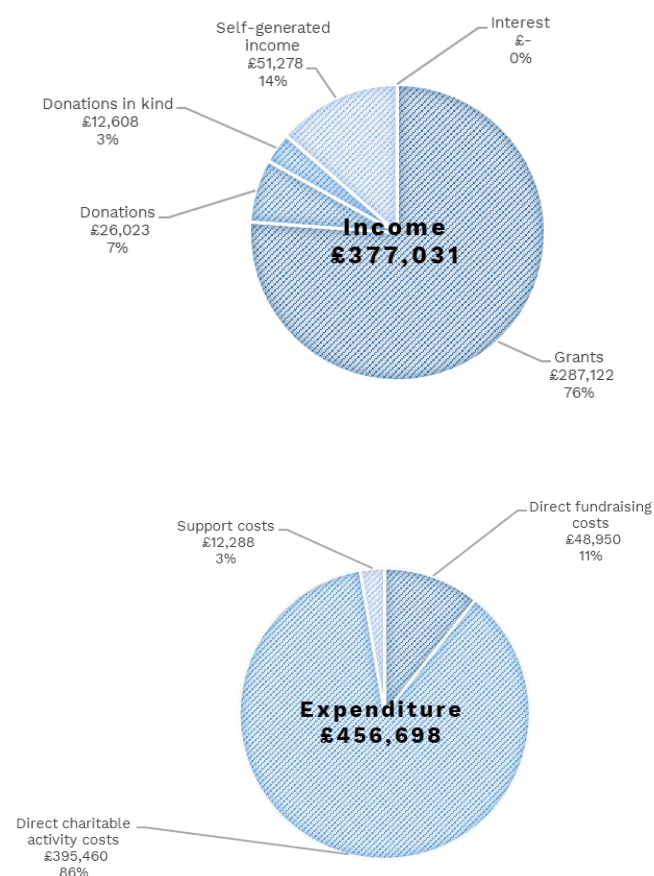
The Trustees may appoint new members by general agreement, in particular where specialist skills are required.

New members are fully briefed on their obligations under charity and company law, and are given information on the decision-making processes, the financial performance of the Charity and the business plan.

## **Risk management**

The Trustees have considered the major risks to which the Charity is exposed and established procedures to manage those risks. They have implemented reviews and procedures to mitigate those risks, including a review of risks and liabilities at two Board meetings a year.

## Financial results



During the current financial year, the Charity incurred a deficit of £79,667 (2021: surplus of £52,487). This resulted in total reserves decreasing in the year to £69,431 (2021: £149,098).

Whilst the trustees note the deficit in year, they are closely monitoring the situation and continually reviewing costs to ensure current income meets requirements.

### Reserves policy

It is the reserves policy of Why me? that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to three months running costs.

The Trustees consider that reserves of this level will ensure that, in the event of a significant drop in restricted funding they will be able to continue their current activities while action is taken to work out ways in which additional funds may be raised.

The balance held as unrestricted funds as at 31 August 2022 was £76,077 (2021: £132,025), all of which consists of general funds.

Actual three months core running costs totalled £72,000, meaning the reserves are slightly in excess of this, but given the current funding environment in light

of the ongoing COVID-19 pandemic this is not deemed to be excessive.

The trustees review the reserves policy annually to ensure that it meets the objectives of the charity. They reviewed the reserves policy during the prior year and set a three month target, removing the requirement for close down costs. This is viewed sufficient with regular financial monitoring of restricted grants.

### Statement of board of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the excess of expenditure over income for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the trustees confirm that they are happy that content of

the annual review in pages 3 to 10 of this document meet the requirements of both the Trustees' Annual Report under charity law and the Directors' Report under company law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

### **Preparation of the report**

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006, and the exemptions available for smaller charities under the Statement of Recommended Practice.

This report was approved and authorised for issue by the Board of Trustees on 21 April 2023 and signed on its behalf by:



Gillian Slovo

**Chair**

## **Independent examiner's report to the board of trustees of Why me? UK**

I report to the Trustees on my examination of the accounts of Why me? UK (charity number 1137123, company number 06992709) for the year ended 31 August 2022 which are set out on pages 12 to 24.

### **Respective responsibilities of trustees and examiner**

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act'). The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ('the 2011 Act') nor under Part 16 of the 2006 Act, and that an independent examination is needed.

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, it is my responsibility to:

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

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report

is limited to those matters set out in the statement below.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or,
- the accounts do not accord with those records; or,
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or,
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Edmund Cartwright*  
Edmund Cartwright (Apr 21, 2023 18:52 GMT+1)

### **Edmund Cartwright FCCA MAAT**

Dated: 21 April 2023

Johnsons Chartered Accountants  
Ground Floor  
1 – 2 Craven Road  
London  
W5 2UA



**Statement of Financial Activities****Incorporating the Income & Expenditure Account and the Statement of Recognised Gains & Losses  
For the year ended 31 August 2022**

	Notes	Unrestricted funds Year ended 31 Aug 2022 £	Restricted funds Year ended 31 Aug 2022 £	Total funds Year ended 31 Aug 2022 £	Total funds Year ended 31 Aug 2021 £
<b>Income from:</b>					
Donations and legacies	3	<b>90,026</b>	<b>235,727</b>	<b>325,753</b>	334,019
Charitable activities	4	<b>51,278</b>	<b>-</b>	<b>51,278</b>	10,116
<b>Total income</b>		<b>141,304</b>	<b>235,727</b>	<b>377,031</b>	344,135
<b>Expenditure on:</b>					
Raising funds	5 & 6	<b>49,364</b>	<b>-</b>	<b>49,364</b>	6,368
Charitable activities	5 & 7	<b>147,888</b>	<b>259,446</b>	<b>407,334</b>	285,280
<b>Total expenditure</b>		<b>197,252</b>	<b>259,446</b>	<b>456,698</b>	291,648
<b>Net income/(expenditure)</b>		<b>(55,948)</b>	<b>(23,719)</b>	<b>(79,667)</b>	52,487
<b>Reconciliation of funds:</b>					
Total funds brought forward	12 & 13	<b>132,025</b>	<b>17,073</b>	<b>149,098</b>	96,611
<b>Total funds carried forward</b>	12 & 13	<b>76,077</b>	<b>(6,646)</b>	<b>69,431</b>	149,098

The notes on pages 14 to 24 form part of the financial statements.

**Balance Sheet****As at 31 August 2022**

	Notes	<b>Total 31 Aug 2022</b>		<i>Total 31 Aug 2021</i>	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9		<b>4,536</b>		3,974
<b>Current assets:</b>					
Stock		-		1,239	
Debtors & prepayments	10	<b>74,193</b>		25,357	
Cash at bank and in hand		<b>81,192</b>		166,370	
		<b>155,385</b>		<b>192,966</b>	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<b>(90,490)</b>		(47,842)	
<b>Net current assets/(liabilities)</b>			<b>64,895</b>		145,124
<b>Net assets/(liabilities)</b>			<b>69,431</b>		<b>149,098</b>
<b>The funds of the charity:</b>					
Restricted funds	12 & 13		<b>(6,646)</b>		17,073
Unrestricted funds					
General funds	12 & 13	<b>76,077</b>		132,025	
Unrestricted funds			<b>76,077</b>		132,025
<b>Total charity funds</b>			<b>69,431</b>		<b>149,098</b>

The notes on pages 14 to 24 form part of the financial statements.

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 August 2022, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2022 under section 476 of the Companies Act 2006.

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

They were approved and authorised for issue by the Board of Trustees on 21 April 2023 and signed on their behalf by:

*gillian slovo*

Gillian Slovo

**Chair**

## Notes to the financial statements

### 1. Accounting policies

#### Basis of preparation of the financial statements

The financial statements have been prepared in accordance with '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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The effect of any event relating to the period ended 31 August 2022, which occurred before the date of approval of the financial statements by the Board of Trustees, has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2022 and the results for the year ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

#### Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this.

#### Legal status

Why me? UK is a charitable company registered in England & Wales and meets the definition of a public benefit entity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member. The registered address is Canopi, 7-14 Great Dover Street, London, SE1 4YR.

#### Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

#### Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

#### Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area, as outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

#### Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Computer equipment	4 years
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#### Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

**Debtors and prepayments**

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Creditors and accruals**

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

**Critical estimates and judgements**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The annual depreciation charge for tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**Financial instruments**

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

**Pensions**

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow-moving items. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**2. Comparative statement of financial activities**

		<i>Unrestricted funds Year ended 31 Aug 2021</i>	<i>Restricted funds Year ended 31 Aug 2021</i>	<i>Total funds Year ended 31 Aug 2021</i>
	Notes	£	£	£
<b>Income from:</b>				
Donations and legacies	3	115,491	218,528	334,019
Charitable activities	4	10,116	-	10,116
<b>Total income</b>		<b>125,607</b>	<b>218,528</b>	<b>344,135</b>
<b>Expenditure on:</b>				
Raising funds	5 & 6	6,368	-	6,368
Charitable activities	5 & 7	54,884	230,396	285,280
<b>Total expenditure</b>		<b>61,252</b>	<b>230,396</b>	<b>291,648</b>
<b>Net income/(expenditure)</b>		<b>64,355</b>	<b>(11,868)</b>	<b>52,487</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	12 & 13	67,670	28,941	96,611
<b>Total funds carried forward</b>	12 & 13	<b>132,025</b>	<b>17,073</b>	<b>149,098</b>



**3. Income from donations and legacies**

	<b>Unrestricted funds Year ended 31 Aug 2022 £</b>	<b>Restricted funds Year ended 31 Aug 2022 £</b>	<b>Total funds Year ended 31 Aug 2022 £</b>
Grants			
AB Charitable Trust	<b>12,312</b>	-	<b>12,312</b>
Allen Lane Foundation	-	<b>3,750</b>	<b>3,750</b>
Barrow Cadbury Trust	-	<b>30,010</b>	<b>30,010</b>
Bell Education Trust	-	<b>61,696</b>	<b>61,696</b>
Charles Hayward Foundation	-	<b>25,000</b>	<b>25,000</b>
CHK Foundation	-	<b>6,667</b>	<b>6,667</b>
City Bridge Trust	-	<b>31,667</b>	<b>31,667</b>
Hollick Foundation	-	<b>4,167</b>	<b>4,167</b>
National Lottery - Awards for All	-	<b>5,555</b>	<b>5,555</b>
The Northwick Trust	<b>10,000</b>	-	<b>10,000</b>
Porticus UK	<b>27,083</b>	-	<b>27,083</b>
Rank Foundation	-	<b>32,803</b>	<b>32,803</b>
Sir Halley Stewart	-	<b>26,748</b>	<b>26,748</b>
Other	<b>7,000</b>	<b>2,664</b>	<b>9,664</b>
Grants	<b>56,395</b>	<b>230,727</b>	<b>287,122</b>
Donations	<b>21,023</b>	<b>5,000</b>	<b>26,023</b>
Donations in kind (see note 14)	<b>12,608</b>	-	<b>12,608</b>
	<b>90,026</b>	<b>235,727</b>	<b>325,753</b>

	<i>Unrestricted funds Year ended 31 Aug 2021 £</i>	<i>Restricted funds Year ended 31 Aug 2021 £</i>	<i>Total funds Year ended 31 Aug 2021 £</i>
Grants			
AB Charitable Trust	<i>15,000</i>	-	<i>15,000</i>
Allen Lane Foundation	-	<i>5,000</i>	<i>5,000</i>
Barrow Cadbury Trust	-	<i>27,500</i>	<i>27,500</i>
Bell Education Trust	-	<i>48,009</i>	<i>48,009</i>
Charles Hayward Foundation	-	<i>22,917</i>	<i>22,917</i>
CHK Foundation	-	<i>13,333</i>	<i>13,333</i>
City Bridge Trust	-	<i>30,200</i>	<i>30,200</i>
The Northwick Trust	<i>10,000</i>	-	<i>10,000</i>
Porticus UK	<i>50,000</i>	-	<i>50,000</i>
Rank Foundation	<i>7,500</i>	<i>54,498</i>	<i>61,998</i>
Other	<i>3,306</i>	<i>12,071</i>	<i>15,377</i>
Grants	<i>85,806</i>	<i>213,528</i>	<i>299,334</i>
Donations	<i>20,175</i>	<i>5,000</i>	<i>25,175</i>
Donations in kind (see note 14)	<i>9,510</i>	-	<i>9,510</i>
	<i>115,491</i>	<i>218,528</i>	<i>334,019</i>

**4. Income from charitable activities**

	<b>Unrestricted funds Year ended 31 Aug 2022 £</b>	<b>Restricted funds Year ended 31 Aug 2022 £</b>	<b>Total funds Year ended 31 Aug 2022 £</b>
Events	<b>13,149</b>	-	<b>13,149</b>
Case work	<b>1,123</b>	-	<b>1,123</b>
Consultancy	<b>37,006</b>	-	<b>37,006</b>
	<b>51,278</b>	-	<b>51,278</b>
	<i>Unrestricted funds Year ended 31 Aug 2021 £</i>	<i>Restricted funds Year ended 31 Aug 2021 £</i>	<i>Total funds Year ended 31 Aug 2021 £</i>
Events	4,483	-	4,483
Sales of resources	435	-	435
Case work	3,150	-	3,150
Consultancy	2,048	-	2,048
	10,116	-	10,116

**5. Total expenditure**

	<b>Direct staff costs Year ended 31 Aug 2022 £</b>	<b>Direct other costs Year ended 31 Aug 2022 £</b>	<b>Indirect costs Year ended 31 Aug 2022 £</b>	<b>Total costs Year ended 31 Aug 2022 £</b>
Raising funds	<b>44,613</b>	<b>4,337</b>	<b>414</b>	<b>49,364</b>
Charitable activities	<b>270,963</b>	<b>124,497</b>	<b>11,874</b>	<b>407,334</b>
	<b>315,576</b>	<b>128,834</b>	<b>12,288</b>	<b>456,698</b>

	<i>Direct staff costs Year ended 31 Aug 2021 £</i>	<i>Direct other costs Year ended 31 Aug 2021 £</i>	<i>Indirect costs Year ended 31 Aug 2021 £</i>	<i>Total costs Year ended 31 Aug 2021 £</i>
Raising funds	<i>3,235</i>	<i>2,613</i>	<i>520</i>	<i>6,368</i>
Charitable activities	<i>211,125</i>	<i>61,839</i>	<i>12,316</i>	<i>285,280</i>
	<i>214,360</i>	<i>64,452</i>	<i>12,836</i>	<i>291,648</i>

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated proportionate to total direct costs allocated to each project area.

Indirect costs comprise of the following expenses:

	<b>Total costs Year ended 31 Aug 2022 £</b>	<i>Total costs Year ended 31 Aug 2021 £</i>
Indirect staff costs	<b>4,200</b>	<i>4,200</i>
Finance support	<b>5,016</b>	<i>6,217</i>
Independent examination	<b>1,500</b>	<i>1,326</i>
Other indirect costs	<b>1,572</b>	<i>1,093</i>
	<b>12,288</b>	<i>12,836</i>

An analysis of expenditure on raising funds can be found in note 6.

An analysis of expenditure on charitable activities can be found in note 7.

An analysis of staff costs can be found in note 8.

**6. Expenditure on raising funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>
	£	£	£
Direct staff costs	<b>44,613</b>	-	<b>44,613</b>
Direct other costs	<b>4,337</b>	-	<b>4,337</b>
Indirect costs	<b>414</b>	-	<b>414</b>
	<b>49,364</b>	-	<b>49,364</b>

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>
	£	£	£
Direct staff costs	3,235	-	3,235
Direct other costs	2,613	-	2,613
Indirect costs	520	-	520
	<u>6,368</u>	<u>-</u>	<u>6,368</u>

**7. Expenditure on charitable activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>Year ended</b>	<b>Year ended</b>	<b>Year ended</b>
	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>	<b>31 Aug 2022</b>
	£	£	£
Direct staff costs	<b>78,247</b>	<b>192,716</b>	<b>270,963</b>
Direct other costs	<b>60,228</b>	<b>64,269</b>	<b>124,497</b>
Indirect costs	<b>9,413</b>	<b>2,461</b>	<b>11,874</b>
	<b>147,888</b>	<b>259,446</b>	<b>407,334</b>

	<i>Unrestricted funds</i>	<i>Restricted funds</i>	<i>Total funds</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>	<i>31 Aug 2021</i>
	£	£	£
Direct staff costs	40,618	170,507	211,125
Direct other costs	11,897	49,942	61,839
Indirect costs	2,369	9,947	12,316
	<u>54,884</u>	<u>230,396</u>	<u>285,280</u>



## 8. Staff costs

	<b>Year ended 31 Aug 2022</b>	<i>Year ended 31 Aug 2021</i>
	£	£
Gross salaries	<b>286,111</b>	198,303
Employer's NIC	<b>23,736</b>	13,773
Employer's pension	<b>9,929</b>	6,484
	<b>319,776</b>	218,560

The average headcount during the period was 10 persons (2021: 8 persons).

No employee received employee benefits of more than £60,000 (2021: NIL).

The total employee benefits paid to key management personnel during the year was £111,384 (2021: £89,924).

## 9. Tangible fixed assets

	<b>Computer equipment</b>	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 September 2021	<b>4,633</b>	<b>4,633</b>
Additions in year	<b>1,962</b>	<b>1,962</b>
Disposals in year	-	-
At 31 August 2022	<b>6,595</b>	<b>6,595</b>
<b>Accumulated depreciation</b>		
At 1 September 2021	<b>659</b>	<b>659</b>
Charge in year	<b>1,400</b>	<b>1,400</b>
Disposals in year	-	-
At 31 August 2022	<b>2,059</b>	<b>2,059</b>
<b>Net book value</b>		
At 1 September 2021	<b>3,974</b>	<b>3,974</b>
At 31 August 2022	<b>4,536</b>	<b>4,536</b>

## 10. Debtors and prepayments

	<b>Year ended 31 Aug 2022</b>	<i>Year ended 31 Aug 2021</i>
	£	£
Accounts receivable	<b>928</b>	2,148
Accrued grant income	<b>61,696</b>	11,957
Prepayments	<b>4,614</b>	4,297
Other debtors	<b>6,955</b>	6,955
	<b>74,193</b>	25,357

**11. Creditors – amounts falling due within one year**

	<b>Year ended 31 Aug 2022</b>	<i>Year ended 31 Aug 2021</i>
	<b>£</b>	<i>£</i>
Accounts payable	<b>3,676</b>	<i>1,939</i>
Accruals	<b>6,007</b>	<i>5,554</i>
Deferred income	<b>71,237</b>	<i>32,070</i>
HMRC liability	<b>8,020</b>	<i>6,895</i>
Pension liability	<b>1,550</b>	<i>1,384</i>
	<b>90,490</b>	<i>47,842</i>

Deferred income consists of grant income received in the current financial year for activities happening in the next and is broken down as follows:

	<b>Year ended 31 Aug 2022</b>	<i>Year ended 31 Aug 2021</i>
	<b>£</b>	<i>£</i>
Brought forward	<b>32,070</b>	<i>49,326</i>
Amount released to income in year	<b>(32,070)</b>	<i>(49,326)</i>
Amount deferred in year	<b>71,237</b>	<i>32,070</i>
Balance carried forward	<b>71,237</b>	<i>32,070</i>

## 12. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2022 £	Income for the period Year ended 31 Aug 2022 £	Expenditure in the period Year ended 31 Aug 2022 £	Transfers between funds Year ended 31 Aug 2022 £	Balance carried forward Year ended 31 Aug 2022 £
<b>Unrestricted funds</b>					
General fund	132,025	141,304	(197,252)	-	76,077
<b>Unrestricted funds</b>	<b>132,025</b>	<b>141,304</b>	<b>(197,252)</b>	<b>-</b>	<b>76,077</b>
<b>Restricted funds</b>					
LGBT+ Hate Crime Project	-	31,667	(31,667)	-	-
Youth Justice	-	55,010	(55,010)	-	-
Project Articulate	-	61,696	(61,696)	-	-
Organisational Support & Development	6,572	5,000	(11,572)	-	-
Restorative Justice	10,444	13,081	(23,525)	-	-
Time to Shine and Nurturing the Next Generation	57	32,803	(32,860)	-	-
Domestic and Sexual Violence	-	9,722	(9,722)	-	-
Economic Evaluation	-	26,748	(33,394)	-	(6,646)
<b>Restricted funds</b>	<b>17,073</b>	<b>235,727</b>	<b>(259,446)</b>	<b>-</b>	<b>(6,646)</b>
<b>Total funds</b>	<b>149,098</b>	<b>377,031</b>	<b>(456,698)</b>	<b>-</b>	<b>69,431</b>

### LGBT+ Hate Crime Project

This was funding received from the City Bridge Trust for a project to support work with victims of hate crime from the LGBT+ community and initially ran from January 2019 to December 2020 but was extended for a further two years in January 2021.

### Youth Justice

This is combination of two grants provided for the youth justice project.

### Project Articulate

This is grant from the Bell Education Trust for Project Articulate.

### Organisational Support & Development

A number of smaller funders and donors provided funds to support organisational support and development within the Charity. Some of these funds were used to recruit a team administrator who started in 2019/2020.

### Restorative Justice

Various funders have provided support for the Restorative Justice casework carried out by the charity.

### Time to Shine and Nurturing the Next Generation

This was a grant from the Rank Foundation to support a year paid internship. The Foundation also made a grant to scope the potential for educational resources for students in Higher Education.

### Domestic and Sexual Violence

The Hollick Foundation and National Lottery Community Fund gave grants to support work with victims of domestic and sexual violence.

### Economic Evaluation

This was a grant from Sir Halley Stewart Trust and the deficit at the year end was met by funds received in the next financial period.

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Annual report and financial statements  
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## Notes to the financial statements

	<i>Balance brought forward Year ended 31 Aug 2021 £</i>	<i>Income for the period Year ended 31 Aug 2021 £</i>	<i>Expenditure in the period Year ended 31 Aug 2021 £</i>	<i>Transfers between funds Year ended 31 Aug 2021 £</i>	<i>Balance carried forward Year ended 31 Aug 2021 £</i>
<b>Unrestricted funds</b>					
General fund	67,670	125,607	(61,252)	-	132,025
<b>Unrestricted funds</b>	<u>67,670</u>	<u>125,607</u>	<u>(61,252)</u>	<u>-</u>	<u>132,025</u>
<b>Restricted funds</b>					
LGBT+ Hate Crime Project	-	30,200	(30,200)	-	-
Building a Stronger Britain Together	-	-	-	-	-
Profit for Good	6,151	-	(6,151)	-	-
Youth Justice	-	50,417	(50,417)	-	-
Project Articulate	-	48,009	(48,009)	-	-
Organisational Support & Development	7,500	5,000	(5,928)	-	6,572
Restorative Justice	15,290	47,654	(52,500)	-	10,444
Time to Shine	-	13,592	(13,535)	-	57
COVID-19 response	-	23,656	(23,656)	-	-
<b>Restricted funds</b>	<u>28,941</u>	<u>218,528</u>	<u>(230,396)</u>	<u>-</u>	<u>17,073</u>
<b>Total funds</b>	<u>96,611</u>	<u>344,135</u>	<u>(291,648)</u>	<u>-</u>	<u>149,098</u>

### Profit for Good

Profit for Good This is a grant from the Rank Foundation to support income diversification and developing skills within this area.

### COVID-19 response

Several funders provided funding specifically to support the Charity through adapting to challenges provided by the COVID-19 pandemic.



### **13. Analysis of net assets**

	<b>Unrestricted funds Year ended 31 Aug 2022 £</b>	<b>Restricted funds Year ended 31 Aug 2022 £</b>	<b>Total funds Year ended 31 Aug 2022 £</b>
Fixed assets	<b>4,536</b>	<b>-</b>	<b>4,536</b>
Current assets	<b>90,794</b>	<b>64,591</b>	<b>155,385</b>
Current liabilities	<b>(19,253)</b>	<b>(71,237)</b>	<b>(90,490)</b>
	<b>76,077</b>	<b>(6,646)</b>	<b>69,431</b>

	<i>Unrestricted funds Year ended 31 Aug 2021 £</i>	<i>Restricted funds Year ended 31 Aug 2021 £</i>	<i>Total funds Year ended 31 Aug 2021 £</i>
Fixed assets	<i>3,974</i>	<i>-</i>	<i>3,974</i>
Current assets	<i>143,823</i>	<i>49,143</i>	<i>192,966</i>
Current liabilities	<i>(15,772)</i>	<i>(32,070)</i>	<i>(47,842)</i>
	<i>132,025</i>	<i>17,073</i>	<i>149,098</i>

### **14. Donated services**

During the previous year the charity was support by a number of organisations through donated services. The income is reflected in note 3, with the matching expenditure allocated as follows:

	<b>Year ended 31 Aug 2022 £</b>	<i>Year ended 31 Aug 2021 £</i>
AdWords grant	<b>5,151</b>	<i>4,380</i>
Consultancy support	<b>7,457</b>	<i>5,130</i>
	<b>12,608</b>	<i>9,510</i>

### **15. Trustee remuneration**

During the year, no trustee received any remuneration (2021: £Nil). One member of the Board of Trustees

received reimbursement of expenses for travel to meetings totalling £72 (2021: £Nil).

### **16. Related party transactions**

During the year there were no related party transactions (2021: £Nil).