

**Why me? UK**

**Annual report and financial statements**

*Year ended 31 August 2024*

Charity number 1137123

Company number 06992709



Transforming lives through  
Restorative Justice

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## Legal and administrative information

### Board of Trustees

David Munro  
Cathy James  
Belinda Hopkins  
William Jacks  
Ben Andrew  
Victor Azubuike  
Tim Chapman  
Satyen Dayal  
Julia Dawson  
Marianne Helps  
Emma Jones  
Brian Neale  
Matthew Pink

Chair  
Vice Chair – *resigned 27 March 2024*  
Vice Chair – *resigned 31 October 2023*  
Vice Chair  
*appointed 16 October 2024*  
*resigned 18 October 2023*  
*appointed 16 October 2024*  
*resigned 10 June 2024*  
  
*appointed 6 November 2024*  
*appointed 16 October 2024*

### Patrons

Gillian Slovo  
Mel Giedroyc

### Director

Sara Dowling  
Lucy Jaffé

*appointed 18 March 2024*  
*resigned 31 January 2024*

### Charity registration no.

1137123

### Company registration no.

06992709

### Registered address

3Space International House  
6 Canterbury Crescent  
London  
SW9 7QD

### Independent examiner

2E Accountants Ltd  
Unit 11, Flamingo Court  
81 Crampton Street  
London  
SE17 3BF

### Accountant

Enaid Accountancy 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 2024. 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 promoting and delivering Restorative Justice for people affected by crime and conflict. Restorative Justice facilitates communication between the person affected and the person responsible and is transformative, allowing people to build relationships and live fulfilling lives. We campaign for universal access to Restorative Justice and also provide access to Restorative Justice through our direct service and projects.

Why me? was started in 2009 by a victim of crime, who met the man who burgled and assaulted him in a Restorative Justice meeting. Both men's lives were transformed and the Charity was founded to make it available to everyone affected by crime and conflict. With lived experience in the Charity's DNA, we work with and for our beneficiaries across policy, communications and delivery. A leading advocate for people's access to Restorative Justice, the organisation is a driving force in ensuring that the Victims' Code entitlement to be given information about Restorative Justice is delivered. Restorative Justice is proven to reduce reoffending and we campaign to secure better access for everyone in the Criminal Justice System. The Charity undertakes research to build a strong collection of evidence on which to base campaigns and policy. Our specialist communications raise awareness through digital media, training, events and publications to reach new audiences and to build the knowledge of professionals and the public.

We deliver this work through our strategic priorities:

- **Awareness** - Increase professional and public awareness of Restorative Justice through digital communications, blogs, articles, award nominations, media presence, celebrity

endorsement and promotion, and with ambassadors.

- **Access** - Develop and support good quality Restorative Justice through promoting and developing good practice.
- **Policy** - Improve legislation and policy through lobbying and collaboration with partners, with a focus on the nuts and bolts of successful implementation.
- **Restorative, sustainable and diverse** - Grow the organisation to achieve these goals and establish a stronger and more long-term funding base.

In alignment with these strategic priorities, Why me? aims to:

- Work restoratively throughout everything we do, internally and externally;
- Support, engage and recruit people with lived experience;
- Address the needs of both harmers and harmed;
- Actively promote equality internally and externally;
- Establish a solid evidence base for our work;
- Develop and invest in staff, volunteers and Board members

### Achievements and performance against strategic priorities

#### Raising Awareness: Promote Restorative Justice to professionals, victims of crime and the public

Why me? has pioneered innovative and cut-through communications on Restorative Justice for over 14 years. Our communications activity continues to go from strength to strength, supported during 2024 by a Time to Shine Communications and Campaigns Officer. Why me?'s website is a central source of information on Restorative Justice, both in the UK and from all over the world, attracting 122,000 visits this year, an increase of 44%; including over 5,400 to our 'What is Restorative Justice?' page.



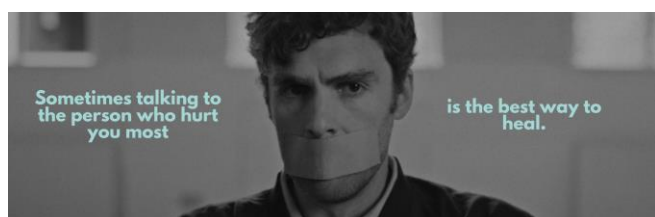
### Pioneering billboard campaign

In April 2024, Why me? had the unique opportunity to have large billboards up around the country, promoting Restorative Justice. Under JCDecaux's Community Channel, we created 4 billboard designs with design agency The Raised Eyebrow Society. Our messaging appeared on 245 billboards across the UK, gaining an unprecedented 21.5 million impressions. This was a successful venture into creating messaging for the general public, and resulted in a 50% increase in website visitors and engagement from policymakers and restorative services across the UK.



### A powerful new short film: What would you say?

Why me? partnered with the Media Trust and the Criminal Justice Alliance to create a short film. We were paired with an experienced Director and crew who met with the team and our lived-experience Ambassadors to truly understand Restorative Justice and what it looks like. They helped us bring the vision to life, using the metaphor of tape over the character's mouth to represent the silencing of people affected by crime. The short film will provide an inspiring and moving representation of Restorative Justice that will appeal to anyone affected by crime. Launched in Restorative Justice Week 2024, [it can be viewed here](#).



### Restorative Talks Podcast series

Following the launch of [Why me?'s Restorative Talks podcast series](#) in July 2023, we recorded a second series at the end of this year. The new episodes explored the stories of three of our lived-experience Ambassadors - Andy, Will and Sheldon. We look forward to launching Series Two in the near future.

"Such a powerful conversation... amazing podcast" - Spotify listener

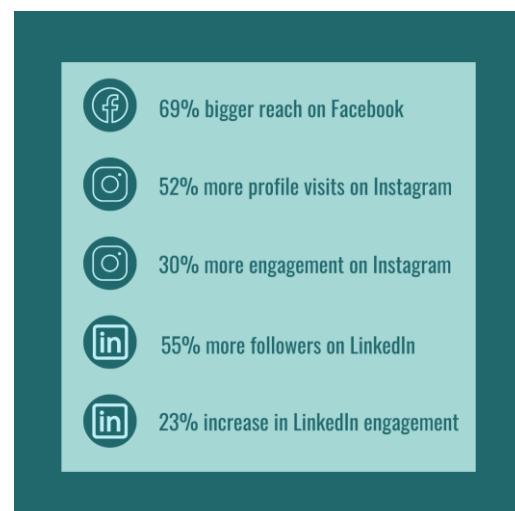


Recording the podcast series at Charles Hayward House

### Communicating Restorative Justice effectively

Restorative Justice is transformative and life-changing for those who take part. However, most people affected by crime still don't know what it is. This is partly because it can be challenging to explain and is different to the way the world usually frames crime and conflict. This year, we published our '[How to communicate Restorative Justice effectively](#)' guide, sharing it with our network to help create a unified voice across the sector. We also published [a blog on the topic](#), in partnership with The Mint House, explaining the concept of reframing to a new audience.

### Keeping the sector updated



Over the last year, we have continued to build a dedicated and engaged audience of people with an interest in Restorative Justice, keeping them informed about the latest updates and opportunities. We gained 600 new followers, over 200,000 impressions and a 38% increase in engagement across our social media channels.

Publishing at least one blog per week, we covered topics such as systemic inequality, retail crime, asylum seekers, religion and mitigating risk and pertinent news events such as the murder of Brianna Ghey. We also kept the sector updated on what was happening in Parliament, and the changes to the Victims and Prisoners Act. Our 'News' page also featured a range of guest blogs to help platform the voices of others in the sector, including blogs written by academics from Edinburgh, Gloucestershire, Oxford, India and Cardiff Universities, Women Beyond Walls, ResoluteMinds and Catch22.



Our newsletter audience grew by 38% this year, and we continue to share crucial updates and events with our audience through our [weekly e-bulletin](#).



### Informing and engaging

Why me? ran a plethora of events, forums and training sessions in the past year, aiming to promote accurate information about Restorative Justice, share good practice and build the capacity of the restorative sector in the UK and globally. Landmark events this year included:



- In September 2023, a 2-day, in-person training course on 'Restorative Justice from a Children's Rights Perspective' led by expert trainers Tim

Chapman and Annemieke Wolhuis. It was attended by 23 people and led to the development of fruitful ongoing relationships.

- an online event to launch our [Good Practice Guide on working with people who speak English as an Additional Language](#), the culmination of a three year project. We were joined by speakers including interpreter Marian Popovici and academic Dr Sarah Maitland.
- three events in Restorative Justice Week 2023, covering domestic and sexual violence, the power of deep listening and a discussion with the Youth Justice Board. The first event included testimony from a panel of our Ambassadors, sharing their experiences of Restorative Justice.
- Why me?'s 'Restorative Justice: Unpacked' training to multiple organisations including London South Bank University, Galop and RASASC.
- Our bi-monthly Restorative Justice forums continue to be well attended by between 30-40 professionals working across adult and youth criminal justice services. These provide information about the latest developments in RJ and the opportunity to share experience and insights on casework.
- Our Ambassador, Janika, shared her story on the Left Field stage at Glastonbury festival.



Janika on stage at Glastonbury festival

"Informative, engaging, great discussions and ideas" - Feedback from event attendee

### The Why me? Ambassador network

Why me? are grateful to all the lived-experience Ambassadors who support our work by sharing their experience with others to spread the word about Restorative Justice. In the past year, we have recorded 5 new case studies for our website, including three who have agreed to work with us on an ongoing basis:



Will was kidnapped and tortured in the 1990s in a case of mistaken identity. After experiencing years of PTSD, substance misuse, homelessness and struggling to hold down a job, he met his attacker in a restorative meeting, which transformed his life. He says he would not be here if it weren't for that meeting.

Andy's 14 year old son, Joe, was killed in a road crash, caused by a driver who was distracted and on his phone. Andy met the driver in a restorative meeting to get the answers he needed that had been denied in the court process. He later met the driver for a second time, to offer him forgiveness.

Tami is a small business owner from Ontario, Canada. When a beloved community mural on the side of her building was graffitied, she was left with unanswered questions. Restorative Justice gave her the resolution she needed.

James spent most of his life involved in crime, addicted to drugs, and struggling with his self-worth. At the height of his stealing, he was taking roughly £140,000 a year. Meeting retailers face-to-face and building connections with them was a turning point that enabled James to see the bigger picture and find his purpose.

Marlee was the first person in North America to get access through the courts to Restorative Justice for sexual violence, after being raped in 2016. The restorative process took her from feeling voiceless and disempowered after the court process, to feeling empowered, relieved and hopeful.

Over the past year, the Ambassadors have been involved in many activities including speaking at panel events, recording podcasts, delivering training, consulting on and being extras in our short film, project planning and contacting key policymakers.



## Increasing Access: breaking down barriers and developing good practice

Why me? increases access to Restorative Justice for everyone, particularly targeting communities and crime types where take up is low. Our projects identify and find solutions to the barriers, working with those with lived experience and community organisations to develop learning. This is an exciting area where we improve and develop restorative practice by working at the cutting edge to bring its transformative power to a wider and more diverse audience. We share our findings with the RJ community to maximise the benefits and impact of this important work.

*“Why me? carries out innovative, exciting work pushing forward practice in challenging areas to maximise the benefit from the transformative power of Restorative Justice.”* – Professor Tim Chapman, leading Restorative Justice Academic

### Survivors of domestic and sexual violence

Survivors of domestic or sexual violence face additional barriers to accessing Restorative Justice. Why me? have continued to lobby for wider access amongst these crime types, abolishing blanket bans and informing the VAWG sector about the benefits of Restorative Justice.

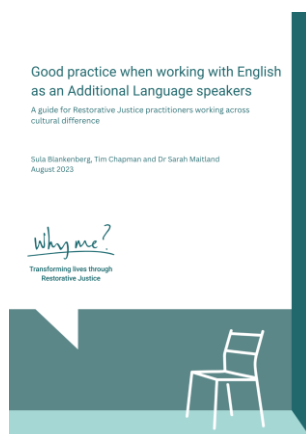
Some highlights of our work in this area include:

- Conducting interviews with four expert facilitators with experience delivering RJ for domestic or sexual violence.
- Three of our Ambassadors who have survived sexual or domestic violence, as well as an expert Restorative Justice facilitator, taking part in a panel event in Restorative Justice Week 2023. The event received a 100% satisfaction rate in the feedback, with attendees calling the Ambassador testimonies “incredible”, “powerful” and “brave”.
- Consulting our Ambassadors on project planning and the creation of our short film.
- Janika, one of our Ambassadors and a survivor of domestic violence, recording two episodes of our Restorative Talks podcast, sharing her story and what needs to change for RJ to be more widely used.
- Delivering a training course in March 2024 to the Independent Sexual Violence Advisors at RASASC, a London-based rape crisis centre. This group of staff work directly with survivors on a daily basis and were keen to understand how Restorative Justice could be added to the tools they use to support them. Why me? Ambassador Teresa shared her story with attendees and answered their questions.

## Restorative Justice for speakers of English as an additional language

This project, which ended in September 2023, widens access to Restorative Justice for people who speak English as an Additional Language (EAL) through a wealth of learning shared through information and resources including:

- [Our Good Practice guide](#), which explores how to overcome challenges, including how to minimise the impact of an interpreter on the critical connection between participants; preventing cultural differences causing misunderstandings and disconnection; and a checklist to prepare for working with EAL speakers.
- Eight video testimonials from our partner community groups, including Zaynab Asghar from Nottingham Muslim Women's Network, who talked to us about the impact the [project had on her](#).
- Our [animated](#) explanation of RJ, which overcomes any language barriers.



## Restorative Justice for LGBTQ+ hate crime

Restorative Justice is a powerful intervention for LGBTQ+ hate crime because it changes minds and behaviours through showing the harmer the hurt they have caused. Many people who experience LGBTQ+ hate say they "just don't want it to happen to anyone else". When successful, Restorative Justice will achieve this and contribute to healing and closure. However, there are many significant barriers to its use. Early on in the project we asked the Metropolitan police to lift their ban on using Restorative Justice for LGBTQ+ hate. By the end of the project, the ban was lifted and cases were being referred. Another obstacle is that people think Restorative Justice has to involve a face-to-face meeting. Why me? has promoted the importance of proactive outreach to LGBTQ+ communities to services to build trust and understanding about the different forms restorative interventions can take. Our [Good Practice Guide](#) includes case studies and information

about a range of interventions without a face-to-face meeting.

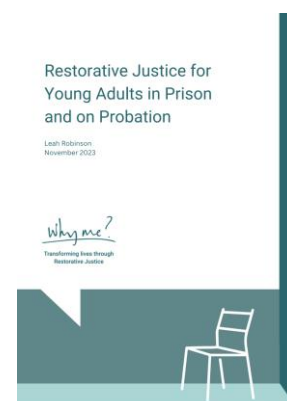


To increase awareness and confidence in restorative interventions, Why me? published leaflets for [schools](#) to help them address LGBTQ+ hate using restorative interventions, and a [general leaflet](#) on Restorative Justice for hate crime, and for LGBTQ+ organisations. Although the project ended early in 2024, we continue to promote our findings and the importance of Restorative Justice as a powerful intervention for LGBTQ+ hate.

## Restorative Justice for children and young people

Why me? has sought to understand and address the barriers to Restorative Justice for young adults from 18 to 25, a group overrepresented in the Criminal Justice System. We have built connections with the Youth Justice Board to build on the adoption of the Key Performance Indicator on Restorative Justice for Youth Justice Services. We ran a seminar in November at which their Strategy Officer, Liz Opoku talked to 70 RJ practitioners about their Restorative Justice plans and policies, which we hope to make a regular event.

We published '[Restorative Justice for young adults in prison and on probation](#)' with a public event and publicity in November 2023. It includes nine policy recommendations to increase access to Restorative Justice, with a focus on global majority young people. These recommendations have informed our influencing work over the year, including our work on the All-Party Parliamentary Group, the Association of PCCs, and His Majesty's Prison and Probation Service.



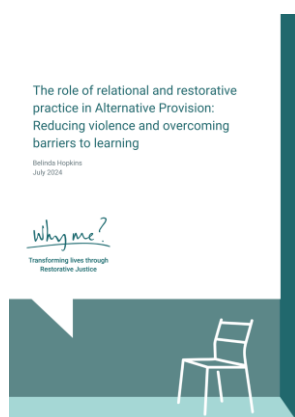


We disseminated the report widely to stakeholders. It was sent to all Regional Probation Directors, which resulted in Why me?'s former Director, Lucy Jaffé giving a presentation to the London Criminal Justice Board Hate Crime Task and Finish Group, chaired by the London Regional Probation director and attended by heads of Police, Prison, CPS, and MOPAC.

We have promoted Restorative Justice for Out of Court Disposals/Resolutions, and raised awareness of key issues and opportunities for better engagement with young adults, including those from minoritised ethnicities. This has built a strong foundation from which to take this work forward.

#### *Restorative Practice in Alternative Education Provision*

Why me? was delighted to launch a new report '[The role of relational and restorative practice in Alternative Provision: Reducing violence and overcoming barriers to learning](#)' in July 2024. Researched and written by Dr Belinda Hopkins, a leading expert in restorative practice in schools, the report found that professionals who employ restorative practices in schools are enthusiastic about its impact. They evidenced this by citing increased trust; greater clarity and consistency around interventions; higher levels of empathy amongst young people and a greater willingness by adults to acknowledge their contribution to incidents. These changes, in turn, were seen to lead to a reduction in conflict, aggression, suspensions and exclusions. The report was launched as part of an online event that was attended by over 40 people working in the fields of education and restorative practice. Work then continued with staff at Rowhill School in summer 2024 to demonstrate the impact of an integrated, whole-school approach to the implementation of Restorative Practice. Training began with the Senior Leadership Team at the end of the summer term 2024. The team recognise that they need to be models of best practice in their interactions with staff, students and students' families. The focus of the project was encapsulated in a comment by a member of the SLT who said that she wanted the school to move from 'doing restorative' to 'being restorative'.



#### *Putting victims first: Restorative Justice for Retail Crime*

Why me? established a ground-breaking, victim-centred restorative retail project in Torquay alongside Devon & Cornwall Police and Crime Commissioner (PCC) and the local RJ service, Make Amends. The project culminated in an online event 'Retail Crime - A victim centred approach'. The event was attended by 94 people and explored how Restorative Justice reduces reoffending and repairs the harms caused. We are grateful to Sussex PCC Katy Bourne, chair of the Business Crime group for the APCC, who was the keynote speaker. Thanks also to the National Retail Crime Steering Group and the National Business Crime Centre for their support and cooperation in this work.

#### *Interfaith Restorative Justice project*

Why me? are excited to have embarked on this new and timely work exploring how Restorative Justice can help tackle interfaith conflict and hate. Launched in November 2023, the project will train faith leaders in restorative practice, and work with them to identify and address faith conflict in their communities in Solihull and Glasgow, giving them the experience and confidence to continue this work beyond the life of the project.

Community outreach has taken place in both locations to identify trainees to become community RJ champions. Why me? has developed bespoke training for this cohort which will be followed by supported delivery for restorative work to address conflict within their communities. The project has responded to the racist and Islamophobic violence of Summer 2024, by running circles to explore the impact and response of faith communities.



#### *Damage and Repair: 20 Years of Restorative Justice*

This new project in April 2024 will aim to [capture the stories of Restorative Justice over 20 years](#). The project has made great progress, with ten volunteers trained in oral history interviewing. We have established partnerships with the British Library, where our archive of stories will be stored, and other organisations such

as Sussex Pathways, the Prison Radio Association and Platform B radio station.

As of August 2024, three interviews have been completed and many more have been arranged. We are also delighted to be working with the Prison Radio Association to bring the recordings to people in, or recently released from prison.

#### Restorative Justice service

Why me? provides a Restorative Justice safety net service, specialising in complex and sensitive cases. The professional team is led by our specialist RJ coordinator who supervises a small group of dedicated and experienced volunteers. We implemented a number of improvements to the service during the financial year, including:

- Improved monitoring and evaluation processes
- A new RJ service email address was created to deal more efficiently with enquiries
- The staff team were given advice on how to handle telephone enquiries
- Information about the RJ service on the website was updated to reflect current practice
- The recruitment process, service agreements and safeguarding procedures were reviewed

Why me? conducted an online survey with local RJ providers in the 43 police areas of England and Wales. The information gathered was used to update Why me?'s map of local RJ provision and to assess the current state of RJ in England and Wales, as well as to gain insight and understand how best Why me? can support the sector. Responses conveyed unanimous support for the work of Why me? particularly in regard to campaigning for RJ and 'bringing the RJ community together'.

During the period April 24 to August 24, there were 25 enquiries about accessing Restorative Justice. Five cases were accepted. All cases were self-referrals and, in each case, a restorative enquiry was conducted with the referrer. The majority of enquiries were referred to local RJ provision.

During the summer of 2024 Why me? began a review of the Restorative Justice service to assess its viability and future direction.

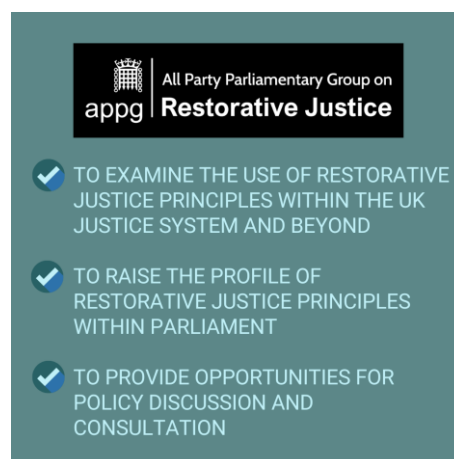
#### Working for system change through policy, campaigning and research

Why me? continues to lobby and campaign for legislation and policy improvements with regional and national decision and policy makers.

"Why me? is a diamond in advocating on behalf of local services at the national level, and bringing the sector together." - Restorative Justice Service Commissioner, Cleveland Office of the Police and Crime Commissioner

#### All Party Parliamentary Group for Restorative Justice

Why me? has continued to actively engage and influence the work of the All Party Parliamentary Group on Restorative Justice, and sits on the Advisory Board. The APPG was set up to drive forward cross-party conversations on Restorative Justice and raise awareness about its principles. It aims to examine the use of Restorative Justice principles within the UK justice system and beyond, raise the profile of Restorative Justice principles within Parliament and to provide opportunities for policy discussion and consultation. We sit on the RJ in the Criminal Justice System, RJ and education, Future of RJ working groups.

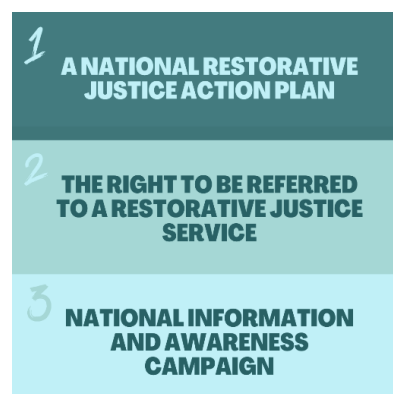


#### Victims and Prisoners Bill

Why me? lobbied extensively on the Victims and Prisoners Bill (now Act) which generated unprecedented discussion about Restorative Justice in both Houses of Parliament, with Ministers committing to several steps to strengthen RJ awareness and access. We continue to campaign for strengthened and robust metrics to measure delivery of the rights under the Victims Code.

#### Manifestos for change

We published [our Parliamentary manifesto](#) and distributed it to the major political parties and senior figures before the July 2024 General Election.



42 Police and Crime Commissioner candidates [pledged their support](#) for Restorative Justice in response to our campaign during PCC elections in May 2024, including 9 elected PCCs. This was followed by our [PCC 10 asks campaign](#) to promote better Restorative Justice commissioning and practice, resulting in several meetings to discuss how PCCs maximise the impact of RJ.



### Stronger together

Why me? values working in partnership and in collaboration with others.

- We are members of the Restorative Justice Council
- We are a member of the Ministry of Justice Victims and Witnesses Sector Engagement Group which consults with stakeholders about victims' rights policy. It's also an opportunity to network with other charities with shared aims, bring feedback directly to the MoJ, as well as to receive policy updates directly from government
- Why me? co-ordinates a number of networks and forums to bring the victim and criminal justice sector to share good practice. This includes the Victims Bill / Policy Network, which initially focused on the opportunities to embed RJ within the Victims and Prisoners Bill and is now a general policy network for organisations working in RJ and the criminal justice system
- Why me? coordinates a Communications Network with The Mint House for communications professionals working in RJ to discuss best practice, share knowledge, promote each other's work and collaborate to support shared aims
- We sit on the London Hate Crime SRG where we advocate for RJ as an effective response to hate crime
- We attend the Transitions to Adulthood meetings run by Barrow Cadbury

- We sit on MOPAC's London Victims Commissioner Victim Reference Group and are a member of the newly constituted London RJ Steering Group
- We are a member of the UK Hate Crime Network and Equally Ours Communications For Change LinkedIn groups
- We are registered with the Fundraising Regulator, a Disability Confident Employer and London Living Wage employer. Our CEO is a member of ACEVO
- We have established a Heritage Advisory Group which consists of oral history experts and people we can consult about our project to capture the last 20 years of RJ. We are a member of the Oral History Society



### Organisational development

*"Why me? is a beacon of hope and resilience for countless individuals, and the work it does resonates deeply with my own values and beliefs. The dedication of the team, the heartfelt care that underpins each program, and the unwavering commitment to advocacy are genuinely inspiring. Every story of healing, every act of support, and every step towards advocacy you take has a ripple effect that transforms lives and communities."* - Why me?

Ambassador

Thank you to all our committed and talented staff team who have worked very hard during the year to achieve so much. Every single employee has gone the extra mile to make sure that our funds are wisely used to achieve our mission. After 12 years as Director, Lucy Jaffé [moved on from Why me?](#) and we thank her for all that she has done for Why me?. Sara Dowling joined as the new CEO in March 2024. Sara joins Why me? with a strong background in charity leadership, organisation development and income generation and will bring a laser focus to achieving the Charity's mission of opening up access to Restorative Justice for everyone affected by crime and conflict. We also said goodbye to Mark Smith, Inger Brit Lowater and Silviya Naskinova, and welcomed three more members of the team; Isabelle Guis, Communications and Campaigns Officer; Cheryl Jacob, Team Administrator; and Mark Hamill, RJ

Service and Training Coordinator. We ended the year with six staff (5.4 FTE).

Thank you also to our amazing team of volunteers who generously give their time and commitment and help us achieve so much more, including 10 lived experience Ambassadors, and seven volunteer facilitators. We are honoured to have the support of Gillian Slovo and Mel Giedroyc as Patrons of Why me?. Since the end of this reporting period, we have strengthened our Governance with an expanded Board of Trustees recruiting 5 new highly skilled Trustees to bring the number to nine.



Why me? is committed to being an effective and sustainable, well-run organisation. During the summer of 2024 we began the process of developing a new strategy to ensure that we are in the best position to navigate current challenges and realise opportunities. This included a whole team Strategy Away Day, and meetings with Ambassadors and Volunteers. It will be supported by an updated theory of change which will help us focus on maximising our impact. Thank you to Mike Baxter from Goal Atlas who has supported us with our strategy review process.

### *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. We strive to embed Equality and Diversity in everything that we do. We recognise that in our society power is not held equally and that groups and individuals continue to be discriminated against on many grounds. We recognise that this is particularly prevalent in the criminal justice system, and we seek opportunities to contribute to change in our projects, policy priorities and in working directly with victims of crime. We will continue to seize opportunities to be a diverse organisation in which everyone is valued for their individuality and there is equality of opportunity and equality of access.

### *Income generation*

Why me? is grateful for the continued support from our generous supporters, donors and Trusts over the last year, particularly those grant-makers who understand the need for positive systemic change to secure smarter justice. Thank you to our funders:

- Rayne Foundation and Swire Charitable Trust
- National Lottery for an Interfaith Restorative Justice project
- The National Lottery Heritage Fund to record the heritage for the first 20 years of RJ in England and Wales
- Charles Hayward Foundation
- AB Charitable Trust
- Barrow Cadbury Trust
- City Bridge Trust
- The Bell Foundation
- The Rank Foundation
- Home Office
- Porta Pia
- Porticus UK
- Hollick Charitable Family Trust
- The Orr Mackintosh Foundation

Thank you to the Rank Foundation Time to Shine program for funding one of our communications posts during 2024.

We also benefit from support from the Gunnercooke \*Inspire programme which has given us access to their Foundation's support hubs and provides peer leadership support.

### **Looking ahead**

2024-2025 will be a year of opportunity for Why me?, with a new Government presenting the possibility of change and hope for a fairer, just and more effective criminal legal system. Priorities for the year will include:

- Completing our strategic review process
- Updating our theory of change including our impact measures and monitoring, evaluation and learning framework to inform our campaigning and influencing work
- Strengthening our governance structures with the introduction of supporting committees and working groups to support our small staff team
- Reviewing our Restorative Justice Service so that it is fit for purpose and meeting a need
- Diversification of our income generation streams to ensure our sustainability as an organisation
- Developing flagship pioneering projects to dismantle barriers and increase access to RJ especially around youth justice, domestic and sexual violence and road crime

### **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, Sara Dowling, 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 £18,065 (2023: surplus of £60,649). This resulted in total reserves decreasing in the year to £112,015 (2023: £130,080).

### **Reserves policy**

Following on from a wider review of the risks the Charity faces, the Trustees adopted a new and more appropriate reserves policy in July 2024, which gives a range within which the reserves should fall. This balances the need for prudence considering a large proportion of the existing funding is project bound and for fixed time periods. It also ensures that the reserve range is achievable and balances the need to allow for an orderly transfer or close down of services should funding cease, with a desire to continue services for a time limited period whilst new funding is ideally secured.

The lowest that general reserves should now sit at is close down liabilities (which is currently just redundancy costs) plus three months general operating costs and staff salaries, plus one month of projects costs whilst the higher end of the range extends the project costs element of this formula to three months:

*Lower level:* Close down liabilities + 3 months operating costs + 3 months salaries + 1 month other project costs

*Upper level:* Close down liabilities + 3 months operating costs + 3 months salaries + 3 months other project costs

Using a formula basis for calculating this allows the reserves target to flex depending on the current project

costs and staffing within the organisation, as well as taking into account length of service of staff from a redundancy perspective and allows for a more dynamic monitoring of the reserves.

As of 31 August 2024 the reserves requirement sat between a range of £73,542 and £78,335. The general reserves of £105,438 sit comfortably, but not excessively over this given the current economic environment, rising costs and an increasingly competitive funding.

### **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 13 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 8 January 2025 and signed on its behalf by:



David Munro (Mar 19, 2025 14:36 GMT)

David Munro

**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 2024 which are set out on pages 15 to 27.

### 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants, which is one of the listed bodies.

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.



**Riz Wasti ACMA, CGMA**

Dated: 7 March 2025

2E Accountants Ltd  
Unit 11, Flamingo Court  
81 Crampton Street  
London  
SE17 3BF

**Statement of Financial Activities****Incorporating the Income & Expenditure Account and the Statement of Recognised Gains & Losses  
For the year ended 31 August 2024**

	Notes	Unrestricted funds Year ended 31 Aug 2024 £	Restricted funds Year ended 31 Aug 2024 £	Total funds Year ended 31 Aug 2024 £	Total funds Year ended 31 Aug 2023 £
<b>Income from:</b>					
Donations and legacies	3	<b>85,488</b>	<b>180,612</b>	<b>266,100</b>	403,439
Charitable activities	4	<b>6,238</b>	-	<b>6,238</b>	12,272
<b>Total income</b>		<b>91,726</b>	<b>180,612</b>	<b>272,338</b>	415,711
<b>Expenditure on:</b>					
Raising funds	5 & 6	<b>15,384</b>	-	<b>15,384</b>	15,787
Charitable activities	5 & 7	<b>66,188</b>	<b>208,831</b>	<b>275,019</b>	339,275
<b>Total expenditure</b>		<b>81,572</b>	<b>208,831</b>	<b>290,403</b>	355,062
<b>Net income/(expenditure)</b>		<b>10,154</b>	<b>(28,219)</b>	<b>(18,065)</b>	60,649
<b>Reconciliation of funds:</b>					
Total funds brought forward	12 & 13	<b>95,284</b>	<b>34,796</b>	<b>130,080</b>	69,431
<b>Total funds carried forward</b>	12 & 13	<b>105,438</b>	<b>6,577</b>	<b>112,015</b>	130,080

The notes on pages 17 to 27 form part of the financial statements.

**Balance Sheet****As at 31 August 2024**

	Notes	<b>Total 31 Aug 2024</b>		<i>Total 31 Aug 2023</i>	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9		<b>1,239</b>		2,888
<b>Current assets:</b>					
Debtors & prepayments	10	<b>14,683</b>		51,115	
Cash at bank and in hand		<b>162,228</b>		130,437	
		<b>176,911</b>		181,552	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	<b>(66,135)</b>		(54,360)	
<b>Net current assets/(liabilities)</b>			<b>110,776</b>		127,192
<b>Net assets/(liabilities)</b>			<b>112,015</b>		130,080
<b>The funds of the charity:</b>					
Restricted funds	12 & 13		<b>6,577</b>		34,796
Unrestricted funds					
General funds	12 & 13	<b>105,438</b>		95,284	
Unrestricted funds			<b>105,438</b>		95,284
<b>Total charity funds</b>			<b>112,015</b>		130,080

The notes on pages 17 to 27 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 2024, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2024 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 8 January 2025 and signed on their behalf by:

*David Munro*

David Munro (Mar 19, 2025 14:36 GMT)

David Munro

**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 2024, 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 2024 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 3Space International House, 6 Canterbury Crescent, London, SW9 7QD.

#### 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.

## 2. Comparative statement of financial activities

		<i>Unrestricted funds Year ended 31 Aug 2023</i>	<i>Restricted funds Year ended 31 Aug 2023</i>	<i>Total funds Year ended 31 Aug 2023</i>
	Notes	£	£	£
<b>Income from:</b>				
Donations and legacies	3	108,549	294,890	403,439
Charitable activities	4	12,272	-	12,272
<b>Total income</b>		<b>120,821</b>	<b>294,890</b>	<b>415,711</b>
<b>Expenditure on:</b>				
Raising funds	5 & 6	7,341	8,446	15,787
Charitable activities	5 & 7	94,273	245,002	339,275
<b>Total expenditure</b>		<b>101,614</b>	<b>253,448</b>	<b>355,062</b>
<b>Net income/(expenditure)</b>		<b>19,207</b>	<b>41,442</b>	<b>60,649</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	12 & 13	76,077	(6,646)	69,431
<b>Total funds carried forward</b>	12 & 13	<b>95,284</b>	<b>34,796</b>	<b>130,080</b>

**3. Income from donations and legacies**

	<b>Unrestricted funds Year ended 31 Aug 2024 £</b>	<b>Restricted funds Year ended 31 Aug 2024 £</b>	<b>Total funds Year ended 31 Aug 2024 £</b>
Grants			
AB Charitable Trust	<b>26,903</b>	-	<b>26,903</b>
Barrow Cadbury Trust	<b>2,500</b>	-	<b>2,500</b>
Charles Hayward Foundation	-	<b>18,750</b>	<b>18,750</b>
City Bridge Trust	-	<b>10,808</b>	<b>10,808</b>
Hollick Foundation	-	<b>10,000</b>	<b>10,000</b>
Home Office	-	<b>10,000</b>	<b>10,000</b>
National Lottery via the Faith and Belief Forum	-	<b>41,023</b>	<b>41,023</b>
National Lottery Heritage Fund	-	<b>25,724</b>	<b>25,724</b>
Porticus UK	<b>2,083</b>	-	<b>2,083</b>
Rank Foundation	-	<b>19,799</b>	<b>19,799</b>
The Rayne Foundation	-	<b>20,000</b>	<b>20,000</b>
Swire Charitable Trust	-	<b>20,000</b>	<b>20,000</b>
Other	<b>28,000</b>	<b>2,008</b>	<b>30,008</b>
Grants	<b>59,486</b>	<b>178,112</b>	<b>237,598</b>
Donations	<b>26,002</b>	<b>2,500</b>	<b>28,502</b>
	<b>85,488</b>	<b>180,612</b>	<b>266,100</b>

<i>Unrestricted funds Year ended 31 Aug 2023 £</i>	<i>Restricted funds Year ended 31 Aug 2023 £</i>	<i>Total funds Year ended 31 Aug 2023 £</i>
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Grants			
AB Charitable Trust	21,172	25,000	46,172
Barrow Cadbury Trust	3,020	30,000	33,020
Bell Education Trust	-	66,226	66,226
Charles Hayward Foundation	-	25,000	25,000
City Bridge Trust	3,216	32,283	35,499
Hollick Foundation	-	10,000	10,000
Home Office	-	36,000	36,000
National Lottery - Awards for All	-	4,444	4,444
The Northwick Trust	15,000	-	15,000
Porticus UK	25,000	-	25,000
Rank Foundation	2,736	34,847	37,583
Sir Halley Stewart	-	28,590	28,590
Other	11,800	-	11,800
Grants	81,944	292,390	374,334
Donations	18,811	2,500	21,311
Donations in kind (see note 14)	7,794	-	7,794
	108,549	294,890	403,439

**4. Income from charitable activities**

	<b>Unrestricted funds Year ended 31 Aug 2024 £</b>	<b>Restricted funds Year ended 31 Aug 2024 £</b>	<b>Total funds Year ended 31 Aug 2024 £</b>
Events and other services	<b>6,238</b>	<b>-</b>	<b>6,238</b>
	<b>6,238</b>	<b>-</b>	<b>6,238</b>
	<i>Unrestricted funds Year ended 31 Aug 2023 £</i>	<i>Restricted funds Year ended 31 Aug 2023 £</i>	<i>Total funds Year ended 31 Aug 2023 £</i>
Events	<i>8,681</i>	<i>-</i>	<i>8,681</i>
Case work	<i>3,511</i>	<i>-</i>	<i>3,511</i>
Consultancy	<i>80</i>	<i>-</i>	<i>80</i>
	<i>12,272</i>	<i>-</i>	<i>12,272</i>

**5. Total expenditure**

	<b>Direct staff costs Year ended 31 Aug 2024 £</b>	<b>Direct other costs Year ended 31 Aug 2024 £</b>	<b>Indirect costs Year ended 31 Aug 2024 £</b>	<b>Total costs Year ended 31 Aug 2024 £</b>
Raising funds	<b>12,090</b>	<b>2,927</b>	<b>367</b>	<b>15,384</b>
Charitable activities	<b>157,627</b>	<b>104,308</b>	<b>13,084</b>	<b>275,019</b>
	<b>169,717</b>	<b>107,235</b>	<b>13,451</b>	<b>290,403</b>

	<i>Direct staff costs Year ended 31 Aug 2023 £</i>	<i>Direct other costs Year ended 31 Aug 2023 £</i>	<i>Indirect costs Year ended 31 Aug 2023 £</i>	<i>Total costs Year ended 31 Aug 2023 £</i>
Raising funds	<i>14,851</i>	<i>823</i>	<i>113</i>	<i>15,787</i>
Charitable activities	<i>241,644</i>	<i>85,881</i>	<i>11,750</i>	<i>339,275</i>
	<i>256,495</i>	<i>86,704</i>	<i>11,863</i>	<i>355,062</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 2024 £</b>	<i>Total costs Year ended 31 Aug 2023 £</i>
Indirect staff costs	<b>5,707</b>	<i>4,200</i>
Finance support	<b>5,972</b>	<i>6,051</i>
Independent examination	<b>1,008</b>	<i>960</i>
Other indirect costs	<b>764</b>	<i>652</i>
	<b>13,451</b>	<i>11,863</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 2024</b>	<b>31 Aug 2024</b>	<b>31 Aug 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Direct staff costs	<b>12,090</b>	-	<b>12,090</b>
Direct other costs	<b>2,927</b>	-	<b>2,927</b>
Indirect costs	<b>367</b>	-	<b>367</b>
	<b>15,384</b>	<b>-</b>	<b>15,384</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 2023</i>	<i>31 Aug 2023</i>	<i>31 Aug 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Direct staff costs	6,405	8,446	14,851
Direct other costs	823	-	823
Indirect costs	113	-	113
	<b>7,341</b>	<b>8,446</b>	<b>15,787</b>

**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 2024</b>	<b>31 Aug 2024</b>	<b>31 Aug 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Direct staff costs	<b>8,573</b>	<b>149,054</b>	<b>157,627</b>
Direct other costs	<b>45,554</b>	<b>58,754</b>	<b>104,308</b>
Indirect costs	<b>12,061</b>	<b>1,023</b>	<b>13,084</b>
	<b>66,188</b>	<b>208,831</b>	<b>275,019</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 2023</i>	<i>31 Aug 2023</i>	<i>31 Aug 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Direct staff costs	48,736	192,908	241,644
Direct other costs	37,304	48,577	85,881
Indirect costs	8,233	3,517	11,750
	<b>94,273</b>	<b>245,002</b>	<b>339,275</b>



## Why me? UK

Annual report and financial statements  
Year ended 31 August 2024

## Notes to the financial statements

### 8. Staff costs

	<b>Year ended 31 Aug 2024</b>	<i>Year ended 31 Aug 2023</i>
	<b>£</b>	<b>£</b>
Gross salaries	<b>158,008</b>	235,126
Employer's NIC	<b>11,283</b>	17,854
Employer's pension	<b>6,133</b>	7,715
	<b>175,424</b>	260,695

The average headcount during the period was 4 persons (2023: 8 persons).

No employees received employee benefits greater than £60,000 (2023: one employee received employee benefits of between £60,000 and £69,999).

The total employee benefits paid to key management personnel during the year was £105,432 (2023: £108,351).

### 9. Tangible fixed assets

	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 September 2023	<b>6,595</b>	<b>6,595</b>
At 31 August 2024	<b>6,595</b>	<b>6,595</b>
<b>Accumulated depreciation</b>		
At 1 September 2023	<b>3,707</b>	<b>3,707</b>
Charge in year	<b>1,649</b>	<b>1,649</b>
At 31 August 2024	<b>5,356</b>	<b>5,356</b>
<b>Net book value</b>		
At 1 September 2023	<b>2,888</b>	<b>2,888</b>
At 31 August 2024	<b>1,239</b>	<b>1,239</b>

### 10. Debtors and prepayments

	<b>Year ended 31 Aug 2024</b>	<i>Year ended 31 Aug 2023</i>
	<b>£</b>	<b>£</b>
Accounts receivable	<b>1,260</b>	1,755
Accrued grant income	<b>7,833</b>	44,151
Prepayments	<b>1,576</b>	3,176
Other debtors	<b>4,014</b>	2,033
	<b>14,683</b>	51,115

## Why me? UK

Annual report and financial statements  
Year ended 31 August 2024

## Notes to the financial statements

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

	<b>Year ended 31 Aug 2024</b>	<i>Year ended 31 Aug 2023</i>
	<b>£</b>	<i>£</i>
Accounts payable	<b>1,543</b>	<i>2,578</i>
Accruals	<b>3,882</b>	<i>3,936</i>
Deferred income	<b>43,684</b>	<i>43,219</i>
HMRC liability	<b>5,163</b>	<i>3,798</i>
Pension liability	<b>1,201</b>	<i>829</i>
Other creditors	<b>10,662</b>	<i>-</i>
	<b>66,135</b>	<i>54,360</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 2024</b>	<i>Year ended 31 Aug 2023</i>
	<b>£</b>	<i>£</i>
Brought forward	<b>43,219</b>	<i>71,237</i>
Amount released to income in year	<b>(43,219)</b>	<i>(71,237)</i>
Amount deferred in year	<b>54,346</b>	<i>43,219</i>
Balance carried forward	<b>54,346</b>	<i>43,219</i>

## 12. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2024 £	Income for the period Year ended 31 Aug 2024 £	Expenditure in the period Year ended 31 Aug 2024 £	Transfers between funds Year ended 31 Aug 2024 £	Balance carried forward Year ended 31 Aug 2024 £
<b>Unrestricted funds</b>					
General fund	95,284	91,726	(81,572)	-	105,438
<b>Unrestricted funds</b>	<b>95,284</b>	<b>91,726</b>	<b>(81,572)</b>	<b>-</b>	<b>105,438</b>
<b>Restricted funds</b>					
LGBT+ Hate Crime Project	-	10,808	(10,808)	-	-
Youth Justice	-	21,250	(21,250)	-	-
Project Articulate	8,252	-	(8,252)	-	-
Cost of living support	12,125	-	(12,125)	-	-
Organisational Support & Development	-	2,408	(2,408)	-	-
Retail Crime Project	-	10,000	(10,000)	-	-
Reframing Restorative Justice	11,750	-	(11,750)	-	-
Time to Shine and Nurturing the Next Generation	-	19,399	(19,399)	-	-
Domestic and Sexual Violence	-	10,000	(10,000)	-	-
Economic Evaluation	2,669	-	(2,669)	-	-
Pupil Referral Units Project	-	40,000	(33,661)	-	6,339
Damage and Repair	-	25,724	(25,724)	-	-
Interfaith Project	-	41,023	(40,785)	-	238
<b>Restricted funds</b>	<b>34,796</b>	<b>180,612</b>	<b>(208,831)</b>	<b>-</b>	<b>6,577</b>
<b>Total funds</b>	<b>130,080</b>	<b>272,338</b>	<b>(290,403)</b>	<b>-</b>	<b>112,015</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.

### Cost of living support

This is a grant from the Rank Foundation to support with the increase in costs due to the ongoing cost of living crisis.

### Organisational Support & Development

A number of smaller funders and donors provided funds to support organisational support and development within the Charity.

### Retail Crime Project

This is funds received from the Home Office to support the Retail Crime project.

### Reframing Restorative Justice

This is funding from the AB Charitable Trust to support the reframing Restorative Justice work.

### 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 in the prior year 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.

**12. Analysis of charity funds (continued from previous page)****Pupil Referral Units Project**

This is a project supported by several funders to explore the role of Restorative Justice with young people in alternative education provision.

This is a grant from the Heritage Lottery Fund to capture the stories of Restorative Justice over the past 20 years.

**Interfaith Project**

This is a grant from the National Lottery Community Fund via The Faith and Belief Forum to explore various aspects of Restorative Justice across different faith communities.

**Damage and repair**

	<i>Balance brought forward Year ended 31 Aug 2023 £</i>	<i>Income for the period Year ended 31 Aug 2023 £</i>	<i>Expenditure in the period Year ended 31 Aug 2023 £</i>	<i>Transfers between funds Year ended 31 Aug 2023 £</i>	<i>Balance carried forward Year ended 31 Aug 2023 £</i>
<b>Unrestricted funds</b>					
General fund	76,077	120,821	(101,614)	-	95,284
<b>Unrestricted funds</b>	<u>76,077</u>	<u>120,821</u>	<u>(101,614)</u>	<u>-</u>	<u>95,284</u>
<b>Restricted funds</b>					
LGBT+ Hate Crime Project	-	32,283	(32,283)	-	-
Youth Justice	-	55,000	(55,000)	-	-
Project Articulate	-	66,226	(57,974)	-	8,252
Cost of living support	-	18,186	(6,061)	-	12,125
Organisational Support & Development	-	2,500	(2,500)	-	-
Retail Crime Project	-	36,000	(36,000)	-	-
Reframing Restorative Justice	-	25,000	(13,250)	-	11,750
Time to Shine and Nurturing the Next Generation	-	16,661	(16,661)	-	-
Domestic and Sexual Violence	-	14,444	(14,444)	-	-
Economic Evaluation	(6,646)	28,590	(19,275)	-	2,669
<b>Restricted funds</b>	<u>(6,646)</u>	<u>294,890</u>	<u>(253,448)</u>	<u>-</u>	<u>34,796</u>
<b>Total funds</b>	<u>69,431</u>	<u>415,711</u>	<u>(355,062)</u>	<u>-</u>	<u>130,080</u>

### 13. Analysis of net assets

	<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 2024</b>	<b>31 Aug 2024</b>	<b>31 Aug 2024</b>
	£	£	£
Fixed assets	<b>1,239</b>	-	<b>1,239</b>
Current assets	<b>115,988</b>	<b>60,923</b>	<b>176,911</b>
Current liabilities	<b>(11,789)</b>	<b>(54,346)</b>	<b>(66,135)</b>
	<b>105,438</b>	<b>6,577</b>	<b>112,015</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 2023</i>	<i>31 Aug 2023</i>	<i>31 Aug 2023</i>
	£	£	£
Fixed assets	2,888	-	2,888
Current assets	103,537	78,015	181,552
Current liabilities	(11,141)	(43,219)	(54,360)
	95,284	34,796	130,080

### 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</b>	<i>Year ended</i>
	<b>31 Aug 2024</b>	<i>31 Aug 2023</i>
	£	£
AdWords grant	-	4,738
Consultancy support	-	3,056
	-	7,794

### 15. Trustee remuneration

During the year, no Trustee received any remuneration (2023: £Nil). Two members of the Board of Trustees received reimbursement of expenses for travel to

meetings totalling £186 (2023: Two members totalling £186).

### 16. Related party transactions

During the year there were no related party transactions other than that noted below (2023: £Nil).

Kate Aldous, who was a Trustee up until her resignation on 3 May 2023, became the Strategic Programme Manager on 15 May 2023. There was no overlap in the

two roles and the recruitment process was managed by independent Trustees.