

Why me? UK

Annual report and financial statements

Year ended 31 August 2025

Charity number 1137123

Company number 06992709



Transforming lives through
Restorative Justice

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Legal and administrative information

Board of Trustees

Trevor Botting
David Munro
William Jacks
Ben Andrew
Tim Chapman
Julia Dawson
Marianne Helps
Emma Jones
Brian Neale
Matthew Pink

Chair – *appointed 8 October 2025*
Chair – *resigned 8 October 2025*
Vice Chair
appointed 16 October 2024
appointed 16 October 2024
resigned 17 September 2025
appointed 6 November 2024
appointed 16 October 2024

Patrons

Gillian Slovo
Mel Giedroyc
Jo Berry

appointed 22 November 2025

CEO

Sara Dowling

Charity registration no.

1137123

Company registration no.

06992709

Registered address

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Principal bankers

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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 2025. 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 campaigning for greater awareness of and access to 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.

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 at the heart of the charity, we work with and for our beneficiaries across policy, communications and access.

Restorative Justice is proven to reduce reoffending and we campaign to secure better access for everyone in the Criminal Justice System. We undertake research and run projects to build a strong collection of evidence on which we base our campaigns and policy work. 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 aims:

- **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 influencing in collaboration with partners, with a focus on 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 collaborate with 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 our 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? provide unique and cut-through communications, helping to promote Restorative Justice amongst new audiences, keeping the sector informed and sharing the voices of people who have been through it.

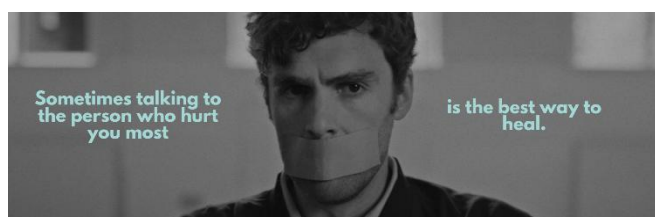
Our website, which hosts free reports and guides, weekly blogs, video resources and stories of lived-experience, is a central hub of information on Restorative Justice, relied upon both in the UK and internationally. This year, we had 46,000 active users visit our website, which is an 11.4% increase on last year. This includes almost 7000 visits to our 'What is Restorative Justice?' page.

Our innovative short film: What would you say?

Our short film, '[What would you say?](#)' was released in Restorative Justice Week 2024. It is a powerful, abstract, visual representation of the restorative process that can be used by practitioners, criminal justice professionals and charities to spread the word about the impact of Restorative Justice. The film was created in collaboration with our Ambassadors who have all been harmed by crime and later gone through

the restorative process. They generously shared their experiences with the film crew, helping improve the accuracy and emotion behind the film - one even featured in the film as an extra.

Since its release, the film has gained nearly 10,000 views on our social media channels and has led to a wealth of positive feedback; "I was deeply touched by how you put it together with the end result being victim and offender talking, quite simply brilliant, well done.", "One of the most important films on Restorative Justice." The film was a finalist in the Smiley Charity Film Awards and has since been selected for the Leuven International Short Film Festival.



Restorative Talks Podcast series

Why me? shared the second series of our podcast, [Restorative Talks](#), in January 2024. The three episodes explored the stories of three of our lived-experience Ambassadors - Andy, Will and Sheldon.



[Andy](#)'s son was killed by a driver who was on his phone. He shared his journey from anger to meeting the driver in a Restorative Justice meeting and offering him forgiveness.

[Sheldon](#) met the young person who attacked him. After being confronted in an attempt to steal his mobile phone, Sheldon met with the young person and his parent, allowing them all to see a positive way forward.

[Will](#) met the man who attacked, tortured and left him for dead. He shares his journey through addiction and

homelessness following the attack and how the Restorative Justice meeting transformed his life.

Communicating Restorative Justice effectively

Building on our report, '[How to communicate Restorative Justice effectively](#)', we ran an event during Restorative Justice Week 2024 on 'How to communicate Restorative Justice effectively', featuring a panel of communications experts. 100% of our attendees that fed back stated that they would recommend our events to friends or colleagues, and feedback shared included "It was very informative, I really enjoyed it and felt I learnt a lot.", "Thank you for the webinar on such an important topic" and "[The event] started a lot of reflections about our own communication."

We also formulated a new training course on this topic, helping Restorative Justice and victims' services to ensure that the offer of Restorative Justice is given in the most effective way. In May, we delivered this training to a group of services, sharing information on how to write punchy messaging, the best language to use and how to approach different audiences from the general public to policy-makers. The training received scores of 9 or 10 out of 10 from all attendees, and feedback included "Really interesting session, learnt something new, great way to think outside the box.", "Excellent workshop", "Very well presented, communication is paramount in the RJ world."

Keeping the sector updated

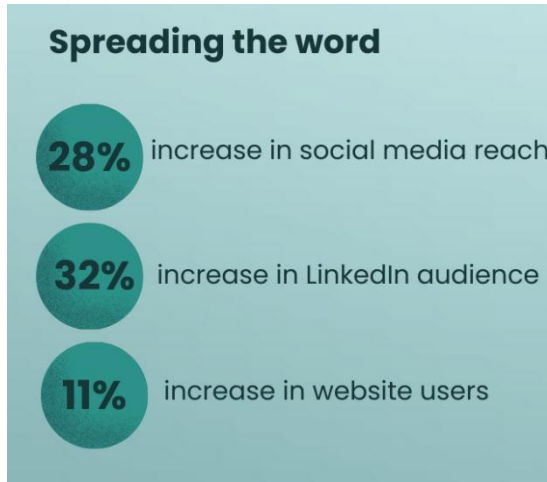
We reached over 72,000 people across all social media channels (Linked In, Facebook, Instagram, Bluesky), over 13% more than the previous year. Our posts reached 28% more people than the previous year, despite posting less content overall.

Collaborations on Instagram with key figures and organisations such as Jacob Dunne, The Common Ground Justice Project, The Faith and Belief Forum and



Interfaith Glasgow helped us to extend our reach on the platform by 1200%.

Why me? made the [decision in December 2024 to stop posting on X](#) (formerly Twitter) as the platform no longer aligned with our values. Instead, we focused our efforts on other platforms such as LinkedIn, where we have grown our audience by over 32%.



Publishing at least one blog per week, we covered topics such as hate crime, faith, gender-based violence, anti-social behaviour, shame, responsibility, risk, forgiveness, school-to-prison pipeline and much more. We also featured blogs giving key updates to the sector about the Sentencing Review, the release of 'Punch' the play on the West End, the Youth Justice Board's new KPI and addressing the barriers to working restoratively in prison posed by ReHub.



Our newsletter audience grew by 25% this year, and we continue to share crucial updates and events with our audience through our [weekly e-bulletin](#).

Informing and engaging

Why me? host a variety of events and forums over the course of the year to share findings from our

research, disseminate best practice and bring the sector together. Our free, online forums create a community hub, gathering the views of those involved in delivering Restorative Justice in order to be sector-led in our campaigning work. Events included:

- **Healing community harm** - This forum came a month after the Southport stabbings that resulted in the death of three children and left many more injured. Following this crime, Islamophobic and racist violence spread across the UK. We held a forum to discuss the impact of this on affected communities and how restorative practices could be used to repair some of the harm caused.
- **Working restoratively in prisons** - The restorative sector has [faced significant challenges when working restoratively in prisons](#), particularly around ReHub, an organisation within HMPPS that manages restorative work in prisons. We held this event to gather the views of those directly affected to inform our lobbying around this issue. "Particularly interesting - I am pleased that this issue is being looked into as its a huge barrier for us as practitioners.", "Need more events like this, great networking opportunity."
- **Mitigating risk** - Our Trustee Prof Tim Chapman was joined by esteemed academic Professor Joanna Shapland to discuss risk in the restorative process, how to overcome it and the risk of not exploring restorative work.
- **Youth Justice Services: Meeting the new victims' standard**. This forum was aimed at helping Youth Justice Services understand how they can meet the new victims' standard. We were joined by a representative from HMI Probation, who shared advice and answered questions from our network. Attendees fed back that it was "exceptionally helpful", with over 90 people joining us. The questions asked and attendance showed a clear demand for support in this area and Why me? was pleased to be able to facilitate the conversation between the Inspectorate and people working in YJ services.
- **Communicating Restorative Justice effectively** - We were joined by a panel of communication experts Penelope Gibbs, Liz Kearsley and Pete Wallis who all shared insights from their own careers into how best to communicate Restorative Justice.
- **'Restorative Justice: Unpacked'** training sessions to different audiences - university students, police, probation and the voluntary sector. At each session we were joined by our Ambassadors who shared their experiences as

victims of crime and of going through Restorative Justice, helping to give attendees a deeper understanding of the process. Feedback included "Fantastic. Very powerful, really great to hear first hand from Will and his experience. Brilliant." "Very impactful and personal."

The Why me? Ambassador network

Why me? work alongside a group of Ambassadors, who all have lived experience of the Restorative Justice process. By sharing their stories, our Ambassadors help to demonstrate the transformative power of Restorative Justice first hand and spread the word in order to help other people affected by crime. As well as sharing their stories, our Ambassadors are an integral part of inspiring, informing and shaping our work.

Over the course of the year, we have recorded the stories of two more survivors of crime to share on our website.

[Stella](#) was a high school student, attending a Canada Day beach party with her friends when she was "brutally raped" by an acquaintance. She later met the person who attacked her in a face-to-face Restorative Justice meeting, giving her healing and empowerment that she otherwise would never have achieved.

[Nick](#)'s identical twin brother, Simon, was subjected to a horrific attack by two teenagers after asking them for directions. They stole his bank card and beat him repeatedly for his pin number. They then threw him into a pond, unconscious, where he drowned. Nick later met face to face with one of the men who killed his brother, in a meeting he describes as "life changing".



Ambassador Nick Dawson and Communications and Campaigns Manager Keeva Baxter (both centre) with the National Prison Radio team

Nick also became an Ambassador for Why me?, sharing his story to help promote Restorative Justice and spread the word about how powerful it can be.

We collaborated to support the launch of his book, [Face to face](#),

and he has joined us for multiple speaking engagements including an episode of National Prison Radio's 'Outside In' programme which supports people who have recently left prison and a panel discussion following a performance of 'Punch' the play.

Ambassadors also engaged in a range of activities such as a training session for domestic violence workers, appearing on the 'This is Actually Happening' podcast, recording Why me?'s 'Restorative Talks' podcast, meeting with film makers, creating resources for police training. Our Ambassador Andy met HRH Princess Anne and shared his story with her. Another of our Ambassadors, Paul Kohler, was elected MP of Wimbledon in this period, and spoke about Restorative Justice and Why me? In Parliament multiple times, as well as joining Why me? for a meeting with Lord Timpson, Minister for Prisons, Parole and Probation.



Why me? CEO Sara Dowling, Paul Kohler MP (L) & Lord Timpson (R)

RJ Week 2024

In [Restorative Justice Week 2024](#), Why me? worked hard to spread the word about Restorative Justice beyond our usual audience, helping to empower the sector to share accurate information. We launched our short film 'What would you say?', gaining thousands of views across the week. We also ran an event on 'How to communicate Restorative Justice effectively', featuring a panel of experts. The event was attended by people with an interest in Restorative Justice from across the world, including attendees from Canada and Denmark.

Media/In the News

We were interviewed for a Prospect magazine article titled '[The case for meeting your attacker](#)', written by award-winning journalist Preeti Jha. This article directly mentioned the work of Why me? and led to an ongoing relationship with Preeti who is supporting our ongoing media work. We also acted as consultants for a number of journalists who are creating content around Restorative Justice, pitching programmes to major broadcasters such as the BBC and Channel 4.

Increasing Access: breaking down barriers and developing good practice

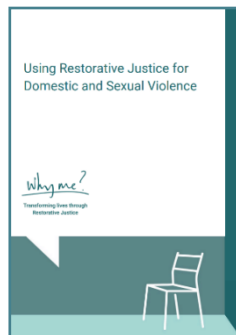
Why me? increases access to Restorative Justice for everyone, particularly targeting communities and crime types where take up is low. Our projects identify and find solutions to the barriers, working with those with lived experience and community organisations to develop learning. This is an exciting 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.

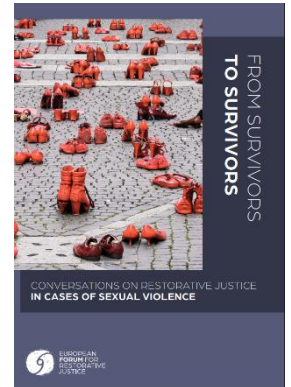


Some highlights of our work in this area include:

- We shared our [information pack on 'Restorative Justice for Domestic and Sexual Violence'](#) amongst our networks.
- Our Ambassador Janika attended Glastonbury festival and shared her story on the Left Field stage.
- Our Ambassador Wendy's story was featured in the [European Forum for Restorative Justice report](#) about stories of RJ and sexual violence.
- We shared [Stella's story](#) on our website: “It’s really empowering to tell the person who assaulted you what happened in your words and how that impacted you in a safe space, without worrying they’re going to interrupt or say anything back. It’s a totally safe space where you know that your voice is heard and prioritised.”
- We put out a survey to all RJ services and asked them whether there are particular crime types that they don't take on (6

mentioned domestic or sexual violence in some capacity).

- We contributed to a consultation by the Office for Victims Commissioner, aiming to strengthen data collection in this area.
- Met with a range of services to discuss our work in this area, this included Survivors for Justice Reform’s UK-branch, Northumbria Victim’s Service, Ministry of Justice’s Deputy Director of Victims and Witnesses Policy and Strategy and the Metropolitan Police.



Restorative Practice in Alternative Education Provision

Year two delivered significant progress in embedding Restorative and Relational Practice (RRP) across leadership and inclusion structures. Staff received targeted training, coaching and resources, strengthening their confidence and consistency in restorative approaches. Dr Belinda Hopkins provided in-person and online training, a school learning walk with real-time coaching, and follow-up sessions with the Inclusion Team to deepen relational practice and address emerging challenges. Strategic planning for year three is now underway.

Why me? strengthened monitoring and evaluation by gathering baseline data on staff knowledge, interviewing senior leaders, reviewing school documentation and consulting sector experts. The school’s behaviour policy was updated to reflect RRP values, supported by wider structural changes such as curriculum redesign and enrichment days that create more relational time between staff and students.

The evaluation framework was refined to track outcomes for teachers, pupils, the school and the wider Alternative Education sector. An end-of-year survey was issued to all trained staff to assess progress and inform next steps

Interfaith Restorative Justice project

Why me?’s project with the Faith and Belief Forum and Interfaith Glasgow continued to explore how Restorative Justice can help tackle interfaith conflict and hate. Launched in November 2023, the project aims to train faith leaders in restorative practice, and work with them to identify and address faith conflict in communities in Solihull and Glasgow.

The partnership strengthened its strategic direction through a midpoint project review, CEO-level

planning, and regular meetings with the Advisory Group. The 'Restorative interfaith instincts' report on restorative responses to the UK summer riots was completed and launched online to strong engagement, and a proposal to present findings at the RJC annual conference was successfully submitted.

Capacity building progressed well. We trained five new Community Facilitators in Solihull and nine in Glasgow, with excellent feedback and strong peer cohesion. Additional online modules on hate crime and restorative skills were delivered, and outreach materials were developed to support community engagement. Existing Why me? training resources were adapted to meet the project's specific aims.

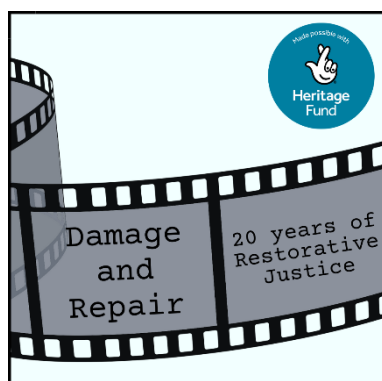
Community Listening Circles were held in both Solihull and Glasgow, involving asylum seekers, Muslim community members, faith leaders and local activists. These sessions were highly valued and generated insights that are now shaping project learning. The project team also met regularly with council staff, police representatives and local RJ providers to address emerging issues and strengthen local partnerships.

Operational coordination improved through fortnightly IRJP meetings chaired by Why me?, regular cross-partner project meetings, and a refreshed communications strategy.



Damage and Repair: 20 Years of Restorative Justice

Our Damage and Repair project has captured the stories of 21 people who have experience of Restorative Justice, to archive for decades to come in the British Library. We trained over 15 volunteers in the oral history technique, building their confidence to



conduct the interviews. We then interviewed 21 people who had either taken part in the restorative process or were professionals who played a key part in the sector.

In August, our recordings were featured in an Archive on 4 programme, named 'Damage and Repair' after our project. The programme highlighted multiple of the stories we had collected, in an exploration of the history of Restorative Justice in the UK.

We shared clips of the interviews in prisons through multiple National Prison Radio channels including their NPR Talks show, radio adverts and we appeared on their Outside In podcast. We also wrote an article for Inside Time magazine, the national newspaper circulated in prisons in the UK. This contributed to a large increase in enquiries coming from people in prison interested in taking part in Restorative Justice.

We were interviewed by the Oral History Society about our project, our key learnings and the particular sensitivities we have faced with our subject matter. The interview will be appearing in their journal in 2026, to help inform other people recording oral histories.

As we approach the end of the project we are also delivering workshops in a sixth form, an event for 100 people during Restorative Justice Week, creating a radio show with young people in Brighton and sharing the full interviews online and in the British Library.

Restorative Justice service

In June, we launched a new Restorative Justice helpline to provide confidential, accessible and supportive guidance to individuals and communities seeking restorative responses to harm, conflict or injustice. The introduction of this new service marks a significant step forward in facilitating improved access to Restorative Justice for both the public and service providers. The helpline will:

- Support harmed and harmers to access Restorative Justice
- Answer queries from the general public about Restorative Justice
- Bridge access to local Restorative Justice services
- Support the sector in their delivery of transformative Restorative Justice.

The launch of our new Restorative Justice helpline came after a robust strategic review and subsequent decision by the Trustees to pause Why me?'s direct Restorative Justice service. Why me? set up its own Restorative Justice service in 2015; a decade later and the wider Restorative Justice ecosystem has evolved. The Victims' Code now states that all victims have a statutory right to be given information about

Restorative Justice and, in England and Wales, can get it through their locally-funded service. Despite this entitlement under the Victims Code, we know that only 5.5% of victims of crime recall being told about Restorative Justice. As a result, there is still a great need for Why me? to advocate on behalf of victims and perpetrators in their quest to access Restorative Justice.

During the summer of 2024, 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 as to how best Why me? can support the sector. Responses conveyed unanimous support for the work of Why me? particularly regarding campaigning for RJ and 'bringing the RJ community together'.

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

Strengthening Access to Restorative Justice in prisons and probation

Why me? remains committed to ensuring that people affected by crime can access high-quality Restorative Justice, including those in prison and probation. Effective delivery of Restorative Justice in custody has the potential to transform the sector by reducing delays, removing barriers, and ensuring timely support for those who need it.

Access to Restorative Justice in prison has been a long-standing concern for Why me?, and this year we intensified our efforts to secure meaningful change. We worked closely with our restorative partners, the All-Party Parliamentary Group for Restorative Justice, and policy-makers to build a strong, evidence-based case for reform.

Following extensive consultation with the sector, including our survey on restorative practice in prisons and a dedicated forum, we raised these concerns directly at a meeting with Lord Timpson, the Minister for Prisons, Parole and Probation. We submitted a detailed briefing outlining the challenges practitioners face, supported by first-hand accounts from facilitators and participants about the impact of

ReHub on their cases. The briefing set out clear recommendations for improving access to Restorative Justice and strengthening the system.

Feedback from across the sector has been consistent. Practitioners report that ReHub, the HM Prison and Probation Service team responsible for decision-making on Restorative Justice cases involving people in custody or on probation, is creating significant delays and, in some instances, preventing cases from progressing. Although ReHub was intended to streamline processes and ensure safety, the evidence shows it has become a major barrier, with long waiting times, inconsistent decision-making, and limited capacity contributing to further harm for participants left without answers.

Why me? will continue to advocate for change in this area, working to remove the barriers that prevent people in prison and probation from accessing the transformative potential of Restorative Justice and ensuring that the system designed to support them is effective, timely, and fit for purpose.

Responding to consultations

Why me? responded to a range of consultations this year, helping to inform policy changes and dismantle barriers to Restorative Justice. This included the [Independent Sentencing Review](#), [Rehabilitation and Reducing Reoffending Review](#), [Criminal Courts Review](#), [Parole Board Review](#) and [MOPAC Police and Crime Plan](#).

All Party Parliamentary Group for Restorative Justice

Why me? continues to actively engage and influence the work of the All Party Parliamentary Group on Restorative Justice as a member of 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. This year the group has reviewed the secretariat and is in the process of reforming.



Guides and resources

Why me? has a long-standing track record of producing reports, guides and resources which show the impact of Restorative Justice, share best practice and demonstrate how access to Restorative Justice can be widened. This year we produced a guide for the Home Office on [RJ and anti-social behaviour](#), and a guide for [RJ and Domestic and Sexual Violence](#) and a guide on [using RJ to support community healing: A restorative response to violence and disorder](#).

Engaging with PCCs

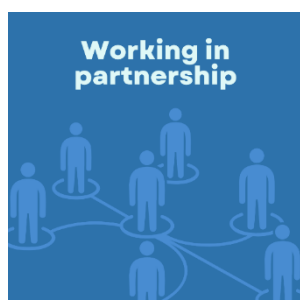
We continue to engage with Police and Crime Commissioners to promote the benefits of Restorative Justice through regular outreach, sharing resources and attending meetings. Our [Ten Asks Campaign](#) led to meetings with South Wales, Cleveland and Greater Manchester Office of Police and Crime Commissioners.

Tackling Institutional Harm

Why me? was pleased to be invited to join a cross-party coalition of multidisciplinary experts, charities, businesses, survivors, whistleblowers, families and advocates who are calling for restorative approaches to be the ethical foundation of public service. The Coalition for Institutional Accountability calls for a restorative Independent Office for Institutional Accountability - a self-funded body with survivor oversight that would end institutions investigating themselves. We joined the Advisory Board, input into the White Paper and attended a roundtable at the House of Lords.

Stronger together

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



- We are a member 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. 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.
- We Chair the European Foundation for Restorative Justice Communications Committee

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

The Why me? community - staff, trustees and volunteers

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. This year we welcomed two new team members:



Rhiannon Vivian, Team Administrator, and Anika Cosgrove, RJ Programmes Manager. We said goodbye to Kate Aldous (Deputy CEO), Isabelle Gius (a one year Rank funded role as Communications and Campaigns Officer), Mark Hammil (RJ Service and Training Coordinator), and Team Administrator Cheryl Jacob. We ended the year with four staff (3.6 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?.

Why me? is committed to being an effective and sustainable well-run organisation. We have strengthened our Governance with an expanded Board of Trustees recruiting 4 new highly skilled Trustees to bring the number to nine. We introduced supporting Income Generation and Communications sub committees to support our small staff team and strengthened the governance of our Finance Committee.

We continued to develop and refine our new strategy and accompanying business plan so that Why me? is in the best position to navigate current challenges and realise opportunities. In October 2024 we moved offices to 3Space International House in Brixton.

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.

Fundraising and finance

Why me? is grateful to 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
- National Lottery for an Interfaith Restorative Justice project.
- Heritage Lottery Fund to record the heritage for the first 20 years of RJ in England and Wales
- Hollick Charitable Family Trust

- AB Charitable Trust
- Charles Hayward Foundation
- Porticus UK
- Rank Foundation
- Jogid Charitable Trust
- The 1485 Charitable Trust
- Southall Trust

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

Looking ahead 2025-2026

Our priorities for 2025-2026 will be focused on the following areas:

Strategy, Impact and Organisational Development

- Embedding the delivery of our new strategy, updating our Theory of Change, including impact measures and our MEL framework
- Diversifying income generation to ensure long-term sustainability, including developing an innovative, values-based training programme, introducing the Restorative Friend individual giving scheme and developing new corporate partnerships

Working for change

- Launching a cross-sector campaign for a legislative right to Restorative Justice
- Ongoing campaign to tackle the barriers to accessing Restorative Justice in prison and probation

Pioneering Projects

- Developing flagship projects to dismantle barriers and increase access to Restorative Justice, with a focus on accessing RJ in prison, Domestic and sexual violence and Road crime

Communications and Public Engagement

- Raising the profile of and strengthening sector collaboration around Restorative Justice Week
- Releasing Series Three of the podcast, based on interviews from the *Damage and Repair* project
- A refreshed website
- Supporting the West End production of the award-winning play Punch

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 achieved a surplus of £12,538 (2024: deficit of £18,065). This resulted in total reserves increasing in the year to £124,553 (2024: £112,015).

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 2025, the reserves requirement sat between a range of £54,506 and £56,014. The general reserves of £124,553 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 income over expenditure 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 27 April 2026 and signed on its behalf by:

Trevor Botting

Trevor Botting

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 2025 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: 15 May 2026

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 2025**

	Notes	Unrestricted funds Year ended 31 Aug 2025 £	Restricted funds Year ended 31 Aug 2025 £	Total funds Year ended 31 Aug 2025 £	Total funds Year ended 31 Aug 2024 £
Income from:					
Donations and legacies	3	80,452	156,051	236,503	266,100
Charitable activities	4	5,092	-	5,092	6,238
Investments		330	-	330	-
Total income		85,874	156,051	241,925	272,338
Expenditure on:					
Raising funds	5 & 6	14,026	-	14,026	15,384
Charitable activities	5 & 7	52,733	162,628	215,361	275,019
Total expenditure		66,759	162,628	229,387	290,403
Net income/(expenditure)		19,115	(6,577)	12,538	(18,065)
Reconciliation of funds:					
Total funds brought forward	12 & 13	105,438	6,577	112,015	130,080
Total funds carried forward	12 & 13	124,553	-	124,553	112,015

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

Balance Sheet**As at 31 August 2025**

	Notes	£	Total 31 Aug 2025 £	£	Total 31 Aug 2024 £
Fixed assets:					
Tangible assets	9		249		1,239
Current assets:					
Debtors & prepayments	10	33,910		14,683	
Cash at bank and in hand		122,404		162,228	
			156,314		176,911
Liabilities:					
Creditors: amounts falling due within one year	11	(32,010)		(66,135)	
Net current assets/(liabilities)			124,304		110,776
Net assets/(liabilities)			124,553		112,015
The funds of the charity:					
Restricted funds	12 & 13		-		6,577
Unrestricted funds					
General funds	12 & 13	124,553		105,438	
Unrestricted funds			124,553		105,438
Total charity funds			124,553		112,015

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 2025, and the members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 August 2025 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 27 April 2026 and signed on their behalf by:

Trevor Botting

Trevor Botting

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 2025, 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 2025 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 2024</i>	<i>Restricted funds Year ended 31 Aug 2024</i>	<i>Total funds Year ended 31 Aug 2024</i>
	Notes	£	£	£
Income from:				
Donations and legacies	3	85,488	180,612	266,100
Charitable activities	4	6,238	-	6,238
Total income		91,726	180,612	272,338
Expenditure on:				
Raising funds	5 & 6	15,384	-	15,384
Charitable activities	5 & 7	66,188	208,831	275,019
Total expenditure		81,572	208,831	290,403
Net income/(expenditure)		10,154	(28,219)	(18,065)
Reconciliation of funds:				
Total funds brought forward	12 & 13	95,284	34,796	130,080
Total funds carried forward	12 & 13	105,438	6,577	112,015

3. Income from donations and legacies

	Unrestricted funds Year ended 31 Aug 2025 £	Restricted funds Year ended 31 Aug 2025 £	Total funds Year ended 31 Aug 2025 £
Grants			
AB Charitable Trust	32,696	-	32,696
Charles Hayward Foundation	-	8,333	8,333
Hollick Foundation	-	10,000	10,000
National Lottery via the Faith and Belief Forum	5,297	49,327	54,624
National Lottery Heritage Fund	-	58,433	58,433
Porticus UK	24,993	-	24,993
Rank Foundation	-	9,958	9,958
The Rayne Foundation	-	20,000	20,000
Other	9,500	-	9,500
Grants	72,486	156,051	228,537
Donations	7,966	-	7,966
	80,452	156,051	236,503
	<i>Unrestricted funds Year ended 31 Aug 2024 £</i>	<i>Restricted funds Year ended 31 Aug 2024 £</i>	<i>Total funds Year ended 31 Aug 2024 £</i>
Grants			
AB Charitable Trust	26,903	-	26,903
Barrow Cadbury Trust	2,500	-	2,500
Charles Hayward Foundation	-	18,750	18,750
City Bridge Trust	-	10,808	10,808
Hollick Foundation	-	10,000	10,000
Home Office	-	10,000	10,000
National Lottery via the Faith and Belief Forum	-	41,023	41,023
National Lottery Heritage Fund	-	25,724	25,724
Porticus UK	2,083	-	2,083
Rank Foundation	-	19,799	19,799
The Rayne Foundation	-	20,000	20,000
Swire Charitable Trust	-	20,000	20,000
Other	28,000	2,008	30,008
Grants	59,486	178,112	237,598
Donations	26,002	2,500	28,502
	85,488	180,612	266,100

4. Income from charitable activities

	Unrestricted funds Year ended 31 Aug 2025 £	Restricted funds Year ended 31 Aug 2025 £	Total funds Year ended 31 Aug 2025 £
Events and other services	5,092	-	5,092
	5,092	-	5,092
	<i>Unrestricted funds Year ended 31 Aug 2024 £</i>	<i>Restricted funds Year ended 31 Aug 2024 £</i>	<i>Total funds Year ended 31 Aug 2024 £</i>
Events and other services	<i>6,238</i>	<i>-</i>	<i>6,238</i>
	<i>6,238</i>	<i>-</i>	<i>6,238</i>

5. Total expenditure

	Direct staff costs Year ended 31 Aug 2025 £	Direct other costs Year ended 31 Aug 2025 £	Indirect costs Year ended 31 Aug 2025 £	Total costs Year ended 31 Aug 2025 £
Raising funds	12,150	1,414	462	14,026
Charitable activities	158,396	42,930	14,035	215,361
	170,546	44,344	14,497	229,387

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

	Total costs Year ended 31 Aug 2025 £	<i>Total costs Year ended 31 Aug 2024 £</i>
Indirect staff costs	6,075	<i>5,707</i>
Finance support	6,472	<i>5,972</i>
Independent examination	960	<i>1,008</i>
Other indirect costs	990	<i>764</i>
	14,497	<i>13,451</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

	Unrestricted funds	Restricted funds	Total funds
	Year ended	Year ended	Year ended
	31 Aug 2025	31 Aug 2025	31 Aug 2025
	£	£	£
Direct staff costs	12,150	-	12,150
Direct other costs	1,414	-	1,414
Indirect costs	462	-	462
	14,026	-	14,026
	<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 2024</i>	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Direct staff costs	12,090	-	12,090
Direct other costs	2,927	-	2,927
Indirect costs	367	-	367
	15,384	-	15,384

7. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds
	Year ended	Year ended	Year ended
	31 Aug 2025	31 Aug 2025	31 Aug 2025
	£	£	£
Direct staff costs	38,785	119,611	158,396
Direct other costs	10,512	32,418	42,930
Indirect costs	3,436	10,599	14,035
	52,733	162,628	215,361
	<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 2024</i>	<i>31 Aug 2024</i>	<i>31 Aug 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Direct staff costs	8,573	149,054	157,627
Direct other costs	45,554	58,754	104,308
Indirect costs	12,061	1,023	13,084
	66,188	208,831	275,019

Why me? UK

Annual report and financial statements
Year ended 31 August 2025

Notes to the financial statements

8. Staff costs

	Year ended 31 Aug 2025 £	Year ended 31 Aug 2024 £
Gross salaries	159,883	158,008
Employer's NIC	10,788	11,283
Employer's pension	5,950	6,133
	176,621	175,424

The average headcount during the period was 4 persons (2024: 4 persons).

One employee received employee benefits between £60,000 and £69,999 (2024: no employees).

The total employee benefits paid to key management personnel during the year was £87,417 (2024: £105,432).

9. Tangible fixed assets

	Computer equipment £	Total £
Cost		
At 1 September 2024	6,595	6,595
At 31 August 2025	6,595	6,595
Accumulated depreciation		
At 1 September 2024	5,356	5,356
Charge in year	990	990
At 31 August 2025	6,346	6,346
Net book value		
At 1 September 2024	1,239	1,239
At 31 August 2025	249	249

10. Debtors and prepayments

	Year ended 31 Aug 2025 £	Year ended 31 Aug 2024 £
Accounts receivable	910	1,260
Accrued grant income	31,037	7,833
Prepayments	998	1,576
Other debtors	965	4,014
	33,910	14,683

11. Creditors – amounts falling due within one year

	Year ended 31 Aug 2025	<i>Year ended 31 Aug 2024</i>
	£	<i>£</i>
Accounts payable	2,249	<i>1,543</i>
Accruals	2,802	<i>3,882</i>
Deferred income	24,475	<i>43,684</i>
HMRC liability	1,888	<i>5,163</i>
Pension liability	596	<i>1,201</i>
Other creditors	-	<i>10,662</i>
	32,010	<i>66,135</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:

	Year ended 31 Aug 2025	<i>Year ended 31 Aug 2024</i>
	£	<i>£</i>
Brought forward	43,684	<i>71,237</i>
Amount released to income in year	(43,684)	<i>(71,237)</i>
Amount deferred in year	24,475	<i>43,684</i>
Balance carried forward	24,475	<i>43,684</i>

12. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2025 £	Income for the period Year ended 31 Aug 2025 £	Expenditure in the period Year ended 31 Aug 2025 £	Transfers between funds Year ended 31 Aug 2025 £	Balance carried forward Year ended 31 Aug 2025 £
Unrestricted funds					
General fund	105,438	85,874	(66,759)	-	124,553
Unrestricted funds	105,438	85,874	(66,759)	-	124,553
Restricted funds					
Youth Justice	-	8,333	(8,333)	-	-
Time to Shine and Nurturing the Next Generation	-	9,958	(9,958)	-	-
Domestic and Sexual Violence	-	10,000	(10,000)	-	-
Pupil Referral Units Project	6,339	20,000	(26,339)	-	-
Damage and Repair	-	58,433	(58,433)	-	-
Interfaith Project	238	49,327	(49,565)	-	-
Restricted funds	6,577	156,051	(162,628)	-	-
Total funds	112,015	241,925	(229,387)	-	124,553

Youth Justice

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

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.

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.

Damage and repair

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.

12. Analysis of charity funds (continued from previous page)

	<i>Balance brought forward Year ended 31 Aug 2024 £</i>	<i>Income for the period Year ended 31 Aug 2024 £</i>	<i>Expenditure in the period Year ended 31 Aug 2024 £</i>	<i>Transfers between funds Year ended 31 Aug 2024 £</i>	<i>Balance carried forward Year ended 31 Aug 2024 £</i>
Unrestricted funds					
General fund	95,284	91,726	(81,572)	-	105,438
Unrestricted funds	<u>95,284</u>	<u>91,726</u>	<u>(81,572)</u>	<u>-</u>	<u>105,438</u>
Restricted funds					
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
Restricted funds	<u>34,796</u>	<u>180,612</u>	<u>(208,831)</u>	<u>-</u>	<u>6,577</u>
Total funds	<u>130,080</u>	<u>272,338</u>	<u>(290,403)</u>	<u>-</u>	<u>112,015</u>

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.

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.

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.

13. Analysis of net assets

	Unrestricted funds Year ended 31 Aug 2025 £	Restricted funds Year ended 31 Aug 2025 £	Total funds Year ended 31 Aug 2025 £
Fixed assets	249	-	249
Current assets	142,256	14,058	156,314
Current liabilities	(17,952)	(14,058)	(32,010)
	<u>124,553</u>	<u>-</u>	<u>124,553</u>
	<i>Unrestricted funds Year ended 31 Aug 2024 £</i>	<i>Restricted funds Year ended 31 Aug 2024 £</i>	<i>Total funds Year ended 31 Aug 2024 £</i>
Fixed assets	<i>1,239</i>	<i>-</i>	<i>1,239</i>
Current assets	<i>115,988</i>	<i>60,923</i>	<i>176,911</i>
Current liabilities	<i>(11,789)</i>	<i>(54,346)</i>	<i>(66,135)</i>
	<i><u>105,438</u></i>	<i><u>6,577</u></i>	<i><u>112,015</u></i>

14. Trustee remuneration

During the year, no Trustee received any remuneration (2024: £Nil). One member of the Board of Trustees received reimbursement of expenses for travel to meetings totalling £176 (2024: Two members totalling £186).

15. Related party transactions

During the year there were no related party transactions (2024: £Nil).











WHY001 - Final Accounts - 31 August 2025

Final Audit Report

2026-05-15

Created:	2026-05-15
By:	Andrew Nash (andy@enaidaccountancy.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAf3RT5DEPsD63t1OfaOtrQ5DEnm-RLB1X

"WHY001 - Final Accounts - 31 August 2025" History

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