

SMILE MEDIATION LTD

England & Wales - Charity number 1092212

Details

Other names	SPECIALIST MEDIATION IN LANCASHIRE EAST (SMILE) LIMITED
Status	Registered
Legal form	Charitable company
Company number	03672399
Registered	2002-05-27
Register	View on the Charity Commission register

Contact

Address
Smile Mediation Ltd
Room 21
62 - 64 Yorkshire Street
Burnley
Lancashire
BB11 3BT

Phone 01282436989

Email info@smile-ltd.co.uk

Website www.smilemediation.co.uk

Activities

Objects: "The Company is restricted to the following objects for the benefit of the public in the United Kingdom:(a) To facilitate the administration of the law by the promotion of arbitration, mediation and conciliation services to settle civil disputes. (b) To promote the preservation of public order through the provision of services for mediation and conciliation between people, organisations and groups who are involved in disputes or interpersonal conflicts. (c) To promote the preservation of public order through the provision of services for mediation and conciliation between victims of crime and offenders and for the preservation and protection of the well-being of such victims and the rehabilitation of such offenders. (d) To promote the protection of people and property from, and the prevention of, criminal acts in partnership with the police. (e) To advance the education of the public in the causes and effects of disputes and the skills of mediation, conflict prevention, management and resolution through the development of community initiatives and training and by such other means as the board of trustees may from time to time decide.(f) To develop the capacity and skills of people who are members of socially disadvantaged communities through the provision of community initiatives relating to mediation, conflict prevention, management and resolution such that they are better able to identify, and help meet, their needs and to participate more fully in society."

Activities: Smile Mediation Ltd (formerly known as Specialist Mediation in Lancashire East (SMILE) Ltd) provides community, family (non legal matters) & workplace mediation, restorative approaches, conflict coaching, group facilitation, training and workshops in communities across the UK.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Education/training, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BURNLEY, PENDLE, ROSSENDALE, HYNDBURN, RIBBLE VALLEY
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£184,008	£142,562	-	-
2024-03-31	£130,583	£119,563	-	-
2023-03-31	£94,649	£148,697	-	-
2022-03-31	£132,539	£110,213	-	-
2021-03-31	£102,951	£80,180	-	-

Trustees

Name	Role	Appointed
Alex Wrigley		2023-06-14
Catherine Dobson		2015-01-21
Elizabeth Smith		2026-02-10
Joanne Swift		2022-11-23
Peter Kenyon		2011-12-22

SMILE MEDIATION LTD

England & Wales - Charity number 1092212

Accounts

REGISTERED COMPANY NUMBER: 03672399 (England and Wales)
REGISTERED CHARITY NUMBER: 1092212

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

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FOR THE YEAR ENDED 31ST MARCH 2025**

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The following pages do not form part of the financial statements

14	Detailed statement of financial activities
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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their report together with the unaudited financial statements of the charity for the year ended 31st March 2025. The company was incorporated under the Companies Act on 23rd November 1998 (Company number 03672399). The company obtained charitable status on 27th May 2002 under the provisions of the Charities Act 1992 and 1993 (Charity number 1092212). The company is governed by the Memorandum and Articles of Association as amended on 4th April 2023.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activity of the company during the year under review was that of community mediation and conflict resolution services.

TRUSTEES AND DIRECTORS

Mr P Kenyon
Miss C Pike
Ms C Dobson
Mr I Clark
Miss J Swift
Mr A Wrigley

The charity trustees have complied with their duty in the Charities Act to have regard to the guidance on public benefit as published by the Charity Commission in exercising their powers of duties.

Review of Developments, Activities and Achievements

The past year has seen significant growth for Smile Mediation Ltd, with referral numbers for mediation services more than doubling. Now two years into the merger with Resolve ASB, it has proven to be a strategic and fruitful move. In April, Smile secured a major new contract with Sovereign Network Group, covering 10 localities across southern England, including the Isle of Wight. Over the course of the year, Smile has also established new partnerships, including service level agreements with housing providers Mosscafe, St. Vincent's (MSV) and Anchor. At the start of the year, Smile had 50 volunteer mediators, which has since grown to 62. These mediators are now spread across England, Scotland, and Northern Ireland—reflecting our UK-wide reach—with an additional two based internationally in Sweden and Spain. The Business Administration Apprentice has also progressed to a 30-hour Mediation Coordinator role with administrative responsibilities, strengthening internal capacity. Overall, the ongoing partnership with Resolve continues to open up promising new avenues for development and impact.

The collaboration with Case Management Solutions Group to develop a bespoke case management platform tailored for mediation services has made strong progress. Building on Case Management Solutions Group's existing REACT Anti-Social Behaviour platform, Smile launched the new system in April 2024 after months of detailed planning. This platform enables Smile to efficiently process and track mediation cases, ensuring alignment with key performance indicators and enabling effective performance oversight. Development work continues to enhance and refine the system, with the goal of creating the most responsive and efficient mediation case management platform possible.

In August 2024, Smile received a grant from the UK Shared Prosperity Fund to modernise the organisation's infrastructure. This support enabled the replacement of outdated desktop systems, providing four team members with new laptops and user setups. The upgrade significantly boosted productivity, reduced daily technical frustrations, and had a positive impact on staff wellbeing.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

Review of Developments, Activities and Achievements (Cont.)

In September, Smile was awarded a £19,982 grant from The National Lottery Community Fund to recruit a part-time Mediator Wellbeing Facilitator. With an ever-expanding pool of mediators and the increasing complexity of the cases they take on, this role has become essential. The facilitator provides tailored wellbeing support, recognising the emotional demands of mediation work and helping ensure that our mediators feel supported, valued, and equipped to sustain their vital contributions.

In January, Smile secured a £2,945 grant from the Community Cohesion and Resilience Fund to develop and deliver workshops for schools in Burnley. Building on this initiative, a further £2,420 was awarded in March to extend these workshops to schools in Pendle. The sessions focus on promoting understanding, empathy, and constructive communication among young people, equipping them with the tools to manage conflict and contribute positively to their communities.

Smile continues its proud affiliation with The College of Mediators. This relationship underlines our commitment to maintaining the highest standards of mediation practice. As an affiliated organisation, Smile benefits from access to best practice guidance, a strong professional community, and a framework that supports continuous professional development and ethical excellence in all aspects of our work.

Smile has also secured a further major contract commencing in April 2025, following a successful tendering process. This, along with several new and renewed contracts, service level agreements, projects, and partnerships established throughout the year, has played a central role in the organisation's sustained growth. Previously established partnerships have also been deepened and strengthened.

A sincere thank you to the Smile Team for their commitment and resilience during a year of ongoing expansion and innovation. Your contribution has been vital in shaping the organisation's progress.

Lastly, and most importantly, we extend our heartfelt gratitude to our volunteer mediators. Their dedication, compassion, and professionalism continue to be the cornerstone of Smile's work. They support individuals in resolving often complex and emotionally charged disputes, helping to create more peaceful and respectful communities. Smile is proud to provide regular supervision and professional development opportunities in line with The College of Mediators' standards, ensuring our mediators remain confident, skilled, and supported in their role. Their contribution cannot be overstated—we are incredibly proud of the work they do.

Policy for Holding Reserves

Unrestricted Reserves are held for the sole purpose of enabling the charity to continue to deliver the services offered. Such reserves total £56,230 (2024: £36,171). In addition there are Restricted Reserves of £21,387 (2024: £Nil).

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2025**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Smile Mediation Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

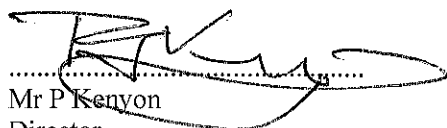
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures 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 in business.

The trustees are responsible for keeping adequate accounting records that 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 are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

ON BEHALF OF THE BOARD:


.....
Mr P Kenyon
Director

Date: 3/7/25

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, which are set out on pages 5 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

The charity's trustees (who are also its directors 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').

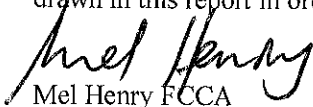
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 Act (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) 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
- (4) 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.



Mel Henry FCCA
Ainsworths Limited
Chartered Accountants
Stansfield Street
Nelson, Lancashire
BB9 9XY

Date: 3/7/25

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
INCOMING RESOURCES					
<i>Charitable activities:</i>					
Mediation service contracts	2	-	140,361	140,361	105,165
Other funding	3	26,667	16,684	43,351	25,418
Interest received		-	296	296	-
TOTAL INCOMING RESOURCES		<u>26,667</u>	<u>157,341</u>	<u>184,008</u>	<u>130,583</u>
RESOURCES EXPENDED:					
Charitable activities	4	<u>5,280</u>	<u>137,282</u>	<u>142,562</u>	<u>119,563</u>
TOTAL RESOURCES EXPENDED	6	<u>5,280</u>	<u>137,282</u>	<u>142,562</u>	<u>119,563</u>
NET MOVEMENT IN FUNDS		21,387	20,059	41,446	11,020
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS B/FWD		-	<u>36,171</u>	<u>36,171</u>	<u>25,151</u>
TOTAL FUNDS C/FWD		<u>21,387</u>	<u>56,230</u>	<u>77,617</u>	<u>36,171</u>

All of the charity's activities are classified as continuing. Movements on reserves and all recognised gains and losses are shown above.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
Income	184,008	130,583
Expenditure	<u>(142,562)</u>	<u>(119,563)</u>
OPERATING PROFIT	41,446	11,020
OTHER INCOME		
Business interruption receipt received	<u>-</u>	<u>-</u>
NET SURPLUS (DEFICIT) FOR THE FINANCIAL YEAR	<u>41,446</u>	<u>11,020</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST MARCH 2025

	Note	£	2025	£	£	2024	£
FIXED ASSETS							
Intangible fixed assets	8			-			-
Tangible fixed assets	9			<u>6,387</u>			<u>2,030</u>
				<u>6,387</u>			<u>2,030</u>
CURRENT ASSETS							
Debtors and prepayments	10	24,864			13,203		
Cash at bank and in hand		<u>53,657</u>			<u>24,117</u>		
		<u>78,521</u>			<u>37,320</u>		
CREDITORS: amounts falling due within one year	11			<u>7,291</u>		<u>3,179</u>	
NET CURRENT ASSETS				<u>71,230</u>		<u>34,141</u>	
NET ASSETS				<u>77,617</u>		<u>36,171</u>	
FUNDS							
Restricted funds				<u>21,387</u>			-
Unrestricted funds				<u>56,230</u>			<u>36,171</u>
TOTAL FUNDS	12			<u>77,617</u>		<u>36,171</u>	

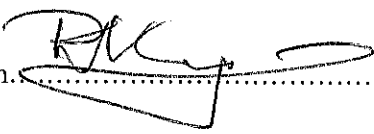
The trustees are satisfied that the charity is entitled to the exemptions from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 3/7/25 and signed on their behalf by:

Mr P Kenyon 
 Director

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025**

1. ACCOUNTING POLICIES

a) Statutory information

Smile Mediation Limited is a charitable company, limited by guarantee, registered in England and Wales. The charity and company registered numbers can be found on the front cover of the accounts. The registered office address is 62 to 64 Yorkshire Street, Burnley, BB11 3BT.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable except for those grants that are received for the purchase of equipment and other asset purchases. These are recognised over the life of the asset.

d) Incoming resources

Incoming resources are included when receivable.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

f) Tangible fixed assets

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

Equipment	25% reducing balance
Freehold property	0% reducing balance

g) Intangible fixed assets

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

Website	33.33% straight line
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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

2. CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Mediation Services				
ACIS Housing	-	540	540	-
Blackburn with Darwen Borough Council	-	-	-	390
Bolton At Home	-	11,090	11,090	-
Burnley Borough Council	-	2,000	2,000	9,031
Bury Children Services	-	-	-	365
Calico Housing	-	11,500	11,500	7,400
Care Plus	-	540	540	-
Castles and Coasts	-	-	-	153
Charles Gayle	-	-	-	105
Chorley Council	-	-	-	734
Colbalt Housing	-	-	-	153
Crawley Homes	-	-	-	337
Creative Bridge	-	-	-	99
Derby Homes	-	-	-	7,395
Elim House	-	-	-	84
For Housing	-	1,590	1,590	-
Fylde Council	-	-	-	2,026
Gentoo Group	-	-	-	60
Habinteg Housing	-	1,080	1,080	-
Hexagon Housing Association	-	-	-	(650)
Homes Plus	-	1,080	1,080	-
Irwell Valley Homes	-	4,300	4,300	5,690
Jigsaw Homes	-	-	-	84
JJ Housing	-	4,690	4,690	-
J Stead	-	-	-	120
Lancashire Care	-	-	-	5,250
Lancashire Constabulary	-	-	-	330
Lancashire County Council	-	-	-	1,080
L&Q	-	1,080	1,080	-
Magna Housing	-	1,225	1,225	-
Manchester City Council	-	12,650	12,650	15,855
Mr Martin Reddick	-	-	-	540
MSV Housing	-	3,950	3,950	-
NHS Foundation Trust	-	-	-	1,950
Ongo Homes	-	1,620	1,620	-
Paul Bracewell	-	-	-	84
Pendle Borough Council	-	2,000	2,000	4,000
Platform Housing Limited	-	14,085	14,085	10,825
Resolve ASB	-	-	-	1,870
Rossendale Borough Council	-	1,080	1,080	1,730
SGL Packaging	-	1,100	1,100	-
Sovereign Housing	-	40,711	40,711	-
Stockport Homes	-	7,900	7,900	11,850
Stonewater	-	12,295	12,295	12,190
Summerseat Players	-	-	-	84
Sutton Housing Partnership	-	1,620	1,620	2,600
Sutton Housing Society	-	95	95	-
Thrive	-	-	-	51
Trafford Housing Trust	-	-	-	1,300
Weaverdale Housing Trust	-	540	540	-
	-	140,361	140,361	105,165

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

3. OTHER FUNDING

	Restricted funds £	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Grant Income	26,667	-	26,667	19,236
Donations	-	1,300	1,300	39
Training/Workshop	-	8,782	8,782	5,532
Other Services	-	6,602	6,602	611
Total Other Funding	26,667	16,684	43,351	25,418

4. CHARITABLE ACTIVITIES

	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Provision of charitable services:				
Mediation services	5,280	133,583	138,863	117,384
Governance costs	-	3,699	3,699	2,179
	5,280	137,282	142,562	119,563

Analysis of provision of charitable services:

	Staff costs £	Other costs £	2025 Total £	2024 Total £
Mediation services	103,675	35,188	138,863	117,384
Governance costs (note 5)	-	3,699	3,699	2,179
	103,675	38,887	142,562	119,563

5. GOVERNANCE COSTS

	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Accountancy fees	-	1,988	1,988	1,483
Sundry expenses	-	1,711	1,711	696
	-	3,699	3,699	2,179

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

6. TOTAL RESOURCES EXPENDED

	Staff costs £	Other costs £	2025 Total £	2024 Total £
Direct charitable expenditure	103,675	35,188	138,863	117,384
Governance costs	-	3,699	3,699	2,179
	<u>103,675</u>	<u>38,887</u>	<u>142,562</u>	<u>119,563</u>
Other costs:				
Cost of delivering services			378	555
Recruitment			-	168
Premises			4,841	2,048
Training and conference costs			5,212	7,195
Office costs			23,694	26,352
Legal and professional			619	1,074
Governance Costs			3,699	2,179
Other			444	382
			<u>38,887</u>	<u>39,953</u>

The aggregate payroll costs were:

	2025 Total £	2024 Total £
Salaries and wages	98,579	72,255
Social security costs	2,143	5,784
Pension	2,953	1,571
	<u>103,675</u>	<u>79,610</u>

The average number of staff employed by the charity (including directors) during the year was:

Management and administration	2	3
Provision of charitable services	3	6
	<u>5</u>	<u>9</u>

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

No employee during the year received emoluments in excess of £60,000.

7. NET INCOME/EXPENDITURE FOR YEAR

The operating surplus/(deficit) is stated after charging:

	2025 £	2024 £
Depreciation	<u>2,131</u>	<u>677</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2025

8. INTANGIBLE FIXED ASSETS

	Website £	Total £
Cost		
As at 1 st April 2024	1,920	1,920
As at 31 st March 2025	<u>1,920</u>	<u>1,920</u>
Amortisation		
As at 1 st April 2024	1,920	1,920
Charges for the year	-	-
As at 31 st March 2025	<u>1,920</u>	<u>1,920</u>
Written Down Value		
As at 31 st March 2025	<u>-</u>	<u>-</u>
As at 31 st March 2024	<u>-</u>	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Total £
Cost			
As at 1 st April 2024	1	48,820	48,821
Additions	-	6,488	6,488
As at 31 st March 2025	<u>1</u>	<u>55,308</u>	<u>55,309</u>
Depreciation			
As at 1 st April 2024	-	46,791	46,791
Charges for the year	-	2,131	2,131
As at 31 st March 2025	<u>-</u>	<u>48,922</u>	<u>48,922</u>
Written Down Value			
As at 31 st March 2025	<u>1</u>	<u>6,386</u>	<u>6,387</u>
As at 31 st March 2024	<u>1</u>	<u>2,029</u>	<u>2,030</u>

10. DEBTORS

	2025 £	2024 £
Debtors	24,864	13,069
PAYE	-	134
	<u>24,864</u>	<u>13,203</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

11. CREDITORS

	2025	2024
	£	£
Creditors	1,508	1,508
Other creditors	3,960	840
PAYE	1,823	-
Pension liability	-	831
	7,291	3,179

12. ANALYSIS OF CHARITABLE FUNDS

	Fixed Assets	Other Net assets	Total
	£	£	£
Restricted funds	-	21,387	21,387
Unrestricted funds	6,387	49,843	56,230
	6,387	71,230	77,617

13. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of each member by way of their guarantee to the company is to contribute a sum not exceeding £1 to the assets of the company if so required on the winding up of the company. The sole member is the parent company Resolve ASB.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025		2024	
	£	£	£	£
INCOME				
Mediation Service Contracts	140,361		105,165	
Other income	43,351		24,418	
Interest received	296		-	
		184,008		130,583
EXPENDITURE				
Costs of delivering services	378		20,392	
Rent and rates	3,484		665	
Salaries and subcontractors	119,747		79,610	
Travelling expenses	3,471		3,619	
Printing, postage, stationery and advertising	1,169		1,963	
Training and conference expenses	1,790		3,232	
Recruitment	-		168	
Accountancy	1,988		1,483	
Legal and professional	619		1,074	
Insurances	1,358		1,383	
Telephone and fax	2,581		1,936	
Subscriptions	-		555	
Equipment depreciation	2,131		677	
Office Expenses	198		-	
Computer costs	1,937		1,329	
Sundry expenses	1,711		1,477	
		142,562		119,563
SURPLUS /(DEFICIT) FOR THE YEAR		41,446		11,020

SMILE MEDIATION LTD

England & Wales - Charity number 1092212

Accounts

REGISTERED COMPANY NUMBER: 03672399 (England and Wales)
REGISTERED CHARITY NUMBER: 1092212

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

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4	Independent examiner's report
5	Statement of financial activities
6	Summary statement of financial activities
7	Balance sheet
8	Notes to the financial statements

The following pages do not form part of the financial statements

14	Detailed statement of financial activities
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**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their report together with the unaudited financial statements of the charity for the year ended 31st March 2023. The company was incorporated under the Companies Act on 23rd November 1998 (Company number 03672399). The company obtained charitable status on 27th May 2002 under the provisions of the Charities Act 1992 and 1993 (Charity number 1092212). The company is governed by the Memorandum and Articles of Association as amended on 4th April 2023.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activity of the company during the year under review was that of community mediation and conflict resolution services.

TRUSTEES AND DIRECTORS

Mr P Kenyon

Miss C Pike

Ms C Dobson

Mr I Clark (appointed 23 November 2022)

Miss J Swift (appointed 23 November 2022)

The charity trustees have complied with their duty in the Charities Act to have regard to the guidance on public benefit as published by the Charity Commission in exercising their powers of duties.

Review of Developments, Activities and Achievements

2022/23 has been a momentous year for Smile. Following a successful informal partnership with Resolve ASB through a one year service level agreement the respective board members and trustees embarked upon a formal legal merger which resulted in Smile Mediation becoming a wholly owned subsidiary of the Resolve Group, effective from 4th April 2023.

Getting to this point has been a positive and at the same time challenging journey for Smile; in essence Smile trustees made the decision to forgo full independence in order to secure the future of community mediation and the wide range of community projects and skills-based training developed by Smile over many years. The trustees recognised that whilst Smile could have continued to operate independently as a small charity and social enterprise, access to contracts and paid services was becoming increasingly difficult making it impossible to plan more than one year ahead.

Smile & Resolve identified many common interests and synergy in our respective field of work and services. The informal partnership and strong working relationships provided the foundations for exploring a more formal and permanent arrangement. However, it must be said that both Smile trustees and Resolve board members took a cautious and pragmatic approach to the merger, ensuring that the decisions made would support both organisations positively and future-proof (as far as is possible) much needed community mediation services going forward. It is appropriate to say thank you to Liz Cross, The Connectives for facilitating a board and team away day which brought the people from two separate organisations together to explore common interests and any potential points of tension.

Smile trustees also recognised that the charity objects needed to be reviewed whether or not a merger took place. The new objects were accepted by the Charity Commission and included an expansion of mediation services from the North of England to UK-wide plus the addition of a new object which will enable Smile to bring the skills of mediation, communication and conflict resolution directly into socially disadvantaged communities by developing capacity:

To develop the capacity and skills of people who are members of socially disadvantaged communities through the provision of community initiatives relating to mediation, conflict prevention, management and resolution such that they are better able to identify, and help meet, their needs and to participate more fully in society.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

Review of Developments, Activities and Achievements (Cont.)

In addition the Articles of Association were also revised to reflect the newly merged status of Smile into the Resolve group. The legal work was carried out by Anthony Collins Solicitors and the advice and guidance provided throughout was timely, detailed and easy to understand which ensured trustees could make informed decisions as the merger negotiations progressed.

At the same time that the negotiations and legal requirements of the merger were taking place, Smile continued to deliver operations through mediation, conflict coaching and a wide range of existing and new training programmes. Smile's associates were supported to develop innovative programmes to respond to the training needs of multiple registered providers and local authorities; building confidence and resilience through improved communication skills was at the heart of these programmes. Working together with Resolve, Smile was able to reach a wider customer base and offer more people much needed training.

One example of innovation is the pilot project Smile delivered in partnership with the English Football League (EFL); this new restorative programme was delivered to representatives of six EFL clubs and is intended to be used as an alternative to sanctions such as banning orders when a fan behaves in an unacceptable way. The feedback was excellent and it was agreed that the programme fills a gap; we hope to roll this out more widely.

At the start of the year Smile trustees agreed that investment for growth was needed; the appointment of a new Head of Operations and Business Development in November 2022 saw the beginnings of this investment and the appointment was made in the context of the proposed merger with Resolve. Thrown in at the deep end, the Head of Operations & Business Development was able to support the submission of three tenders for mediation services and Smile was successful with two of the contracts. This guarantees a minimum of four years income associated with community mediation referrals. Preparing and submitting tenders is a labour intensive piece of work and can only be done with a team effort whilst at the same time ensuring that day to day delivery of services is not interrupted. Thank you to the Smile team for keeping all the plates spinning!

As always thanks to our mediators who give freely of their time and skills to support people in conflict, mediating increasing challenging and complex disputes. Smile provides ongoing supervision and continuous professional development in line with the requirements of the College of Mediators to ensure competency to practice and it is one way to demonstrate the high value that Smile puts on our volunteers.

Finally, the trustees would like to thank Karen Ainsworth, Chief Executive of Smile since October 2010. She has successfully navigated and negotiated a complex business merger to ensure the best possible future for Smile. Stepping down at the end of March 2023, as the merger took place, and leaves behind a stronger more resilient organisation in the safe hands of the Smile team and our new partners at Resolve.

Policy for Holding Reserves

Reserves are held for the sole purpose of enabling the charity to continue to deliver the services offered. Such reserves total £25,151 (2022: £79,199) and are unrestricted.

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2023**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Smile Mediation Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

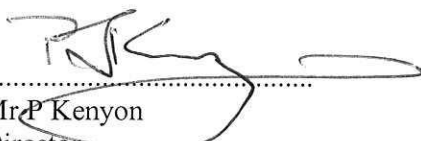
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures 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 in business.

The trustees are responsible for keeping adequate accounting records that 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 are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

ON BEHALF OF THE BOARD:


.....
Mr P Kenyon
Director

Date: 21st September 2023.

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out on pages 5 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

The charity's trustees (who are also its directors 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').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 Act (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) 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
- (4) 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.


Mel Henry FCCA
Ainsworths Limited
Chartered Accountants
Stansfield Street
Nelson, Lancashire
BB9 9XY

Date: 21st September 2023.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	Note	Restricted £	Unrestricted £	2023 Total £	2022 Total £
INCOMING RESOURCES					
<i>Charitable activities:</i>					
Mediation service contracts	2	-	94,637	94,637	117,539
Other funding	3	-	12	12	15,000
TOTAL INCOMING RESOURCES		-	94,649	94,649	132,539
RESOURCES EXPENDED:					
Charitable activities	4	-	148,697	148,697	110,213
TOTAL RESOURCES EXPENDED	6	-	148,697	148,697	110,213
NET MOVEMENT IN FUNDS		-	(54,048)	(54,048)	22,326
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS B/FWD		-	79,199	79,199	56,873
TOTAL FUNDS C/FWD		-	25,151	25,151	79,199

All of the charity's activities are classified as continuing. Movements on reserves and all recognised gains and losses are shown above.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023	2022
	£	£
Income	94,649	127,539
Expenditure	<u>148,697</u>	<u>110,213</u>
OPERATING PROFIT	(54,048)	17,326
OTHER INCOME		
Business interruption receipt received	<u>-</u>	<u>5,000</u>
NET SURPLUS (DEFICIT) FOR THE FINANCIAL YEAR	<u>(54,048)</u>	<u>22,326</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST MARCH 2023

	Note	2023		2022	
		£	£	£	£
FIXED ASSETS					
Intangible fixed assets	8		-		-
Tangible fixed assets	9		<u>2,707</u>		<u>3,609</u>
			<u>2,707</u>		<u>3,609</u>
CURRENT ASSETS					
Debtors and prepayments	10	5,811		18,607	
Cash at bank and in hand		<u>28,000</u>		<u>65,008</u>	
		<u>33,811</u>		<u>83,615</u>	
CREDITORS: amounts falling due within one year	11	<u>11,367</u>		<u>8,025</u>	
NET CURRENT ASSETS			<u>24,444</u>		<u>75,590</u>
NET ASSETS			<u>25,151</u>		<u>79,199</u>
FUNDS					
Restricted funds			-		-
Unrestricted funds			<u>25,151</u>		<u>79,199</u>
TOTAL FUNDS	12		<u>25,151</u>		<u>79,199</u>

The trustees are satisfied that the charity is entitled to the exemptions from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006.

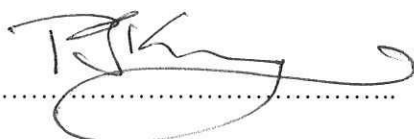
The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 21st September 2023 and signed on their behalf by:

Mr P Kenyon.....
Director



SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. ACCOUNTING POLICIES

a) Statutory information

Smile Mediation Limited is a charitable company, limited by guarantee, registered in England and Wales. The charity and company registered numbers can be found on the front cover of the accounts. The registered office address is Centenary Court, Croft Street, Burnley, BB11 2ED.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

d) Incoming resources

Incoming resources are included when receivable.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

f) Tangible fixed assets

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

Equipment	25% reducing balance
Freehold property	0% reducing balance

g) Intangible fixed assets

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

Website	33.33% straight line
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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

2. CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Mediation Services				
Blackburn Diocese	-	-	-	-
Blackburn with Darwen Borough Council	-	-	-	2,250
Burnley Borough Council	-	2,000	2,000	7,200
Bury Children Services	-	240	240	-
Calico Housing	-	15,900	15,900	11,850
Centrica Plc	-	13,200	13,200	26,150
Caritas	-	850	850	-
Chorley Council	-	650	650	1,950
Colchester Borough Homes	-	-	-	3,375
CSPT	-	500	500	-
Dallam School	-	-	-	932
East Kilbride	-	1,125	1,125	-
EFL House	-	3,500	3,500	-
Greatwell Homes	-	1,250	1,250	-
HMP Manchester	-	3,613	3,613	-
Hexagon Housing Association	-	1,300	1,300	-
Self-referral	-	-	-	240
Keswick Enterprises	-	600	600	-
Lancashire County Council	-	500	500	2,280
LCC Family Safeguarding	-	240	240	-
Manchester City Council	-	28,215	28,215	30,130
NHS Foundation Trust	-	1,700	1,700	3,612
Ongo Homes	-	-	-	2,527
Paradigm Housing Group	-	-	-	1,125
Pendle Borough Council	-	2,000	2,000	4,000
Pleydell Smithyman Limited	-	-	-	2,025
Resolve ASB	-	11,765	11,765	7,645
Rossendale Borough Council	-	904	904	-
Stoops & Hargher Clough Community Center	-	500	500	-
Susie Hill	-	360	360	-
SGL Co-Packaging	-	-	-	400
Sutton Housing Partnership	-	1,950	1,950	-
Southern Housing Group	-	-	-	4,500
Spring North	-	-	-	4,438
St Christopher's CE High School	-	-	-	910
Trafford Housing Trust	-	650	650	-
Trust House Lancashire	-	1,125	1,125	-
	-	94,637	94,637	117,539

3. OTHER FUNDING

	Restricted funds	Unrestricted funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Grant Funding				
The National Lottery Community Funding	-	-	-	10,000
	-	-	-	10,000
Other Income				
Business Interruption Insurance Receipt	-	-	-	5,000
Total Other Funding	-	-	-	15,000

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

4. CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2023 Total	2022 Total
	£	£	£	£
Provision of charitable services:				
Mediation services	-	146,975	146,975	107,867
Governance costs	-	1,722	1,722	2,346
	<u>-</u>	<u>148,697</u>	<u>148,697</u>	<u>110,213</u>

Analysis of provision of charitable services:

	Staff costs	Other costs	2023 Total	2022 Total
	£	£	£	£
Mediation services	84,632	62,343	146,975	107,867
Governance costs (note 4)	-	1,722	1,722	2,346
	<u>84,632</u>	<u>64,065</u>	<u>148,697</u>	<u>110,213</u>

5. GOVERNANCE COSTS

	Restricted	Unrestricted	2023 Total	2022 Total
	£	£	£	£
Accountancy fees	-	1,254	1,254	1,253
Sundry expenses	-	468	468	1,093
	<u>-</u>	<u>1,722</u>	<u>1,722</u>	<u>2,346</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

6. TOTAL RESOURCES EXPENDED

	Staff costs	Other costs	2023 Total	2022 Total
	£	£	£	£
Direct charitable expenditure	84,632	62,343	146,975	107,867
Governance costs	-	1,722	1,722	2,346
	<u>84,632</u>	<u>64,065</u>	<u>148,697</u>	<u>110,213</u>
Other costs:				
Cost of delivering services			5,692	2,703
Recruitment			12,870	-
Premises			2,871	1,856
Training and conference costs			15,997	28,780
Office costs			16,865	4,281
Legal and professional			8,708	6,241
Other			1,062	9,222
			<u>64,065</u>	<u>53,083</u>

The aggregate payroll costs were:

	2023 Total	2022 Total
	£	£
Salaries and wages	77,401	53,232
Social security costs	6,041	3,461
Pension	1,190	437
	<u>84,632</u>	<u>57,130</u>

The average number of staff employed by the charity (including directors) during the year was:

Management and administration	1	1
Provision of charitable services	3	2
	<u>4</u>	<u>3</u>

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

No employee during the year received emoluments in excess of £60,000.

7. NET INCOME/EXPENDITURE FOR YEAR

The operating surplus/(deficit) is stated after charging:

	2023	2022
	£	£
Depreciation	<u>902</u>	<u>1,203</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2023

8. INTANGIBLE FIXED ASSETS

	Website £	Total £
Cost		
As at 1 st April 2022	1,920	1,920
As at 31 st March 2023	1,920	1,920
Amortisation		
As at 1 st April 2022	1,920	1,920
Charges for the year	-	-
As at 31 st March 2023	1,920	1,920
Written Down Value		
As at 31 st March 2023	-	-
As at 31 st March 2022	-	-

9. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Total £
Cost			
As at 1 st April 2022	1	48,820	48,821
As at 31 st March 2023	1	48,820	48,821
Depreciation			
As at 1 st April 2022	-	45,212	45,212
Charges for the year	-	902	902
As at 31 st March 2023	-	46,114	46,114
Written Down Value			
As at 31 st March 2023	1	2,706	2,707
As at 31 st March 2022	1	3,608	3,609

10. DEBTORS

	2023 £	2022 £
Debtors	2,211	15,007
Prepayments and accrued income	3,600	3,600
	5,811	18,607

11. CREDITORS

	2023 £	2022 £
Creditors	10,527	7,185
Accruals	840	840
	11,367	8,025

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023**

12. ANALYSIS OF CHARITABLE FUNDS

	Fixed Assets £	Other Net assets £	Total £
Restricted funds	-	-	-
Unrestricted funds	<u>2,707</u>	<u>22,444</u>	<u>25,151</u>
	<u>2,707</u>	<u>22,444</u>	<u>25,151</u>

13. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of each member by way of their guarantee to the company is to contribute a sum not exceeding £10 to the assets of the company if so required on the winding up of the company.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2023

	2023		2022	
	£	£	£	£
INCOME				
Mediation Service Contracts	94,637		117,539	
Grant funding	-		10,000	
Other income	12		5,000	
	12		5,000	
		94,649		132,539
 EXPENDITURE				
Costs of delivering services	5,692		2,703	
Rent and rates	1,672		669	
Salaries and subcontractors	84,632		62,742	
Travelling expenses	344		789	
Work from home expenses	-		525	
Printing, postage and stationery	966		1,467	
Training and conference expenses	15,392		28,780	
Recruitment	12,870		-	
Accountancy	1,254		1,253	
Legal and professional	7,454		4,988	
Insurances	1,199		1,187	
Telephone and fax	2,277		1,693	
Subscriptions	8,175		1,121	
Equipment depreciation	902		1,203	
Office Expenses	1,432		-	
Computer costs	3,122		-	
Other	846		-	
Sundry expenses	468		1,093	
	468		1,093	
SURPLUS /(DEFICIT) FOR THE YEAR		148,697		110,213
		(54,048)		22,326

SMILE MEDIATION LTD

England & Wales - Charity number 1092212

Accounts

REGISTERED COMPANY NUMBER: 03672399 (England and Wales)
REGISTERED CHARITY NUMBER: 1092212

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022
FOR
SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

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**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their report together with the unaudited financial statements of the charity for the year ended 31st March 2022. The company was incorporated under the Companies Act on 23rd November 1998 (Company number 03672399). The company obtained charitable status on 27th May 2002 under the provisions of the Charities Act 1992 and 1993 (Charity number 1092212). The company is governed by the Memorandum and Articles of Association as amended on 15th May 2013.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activity of the company during the year under review was that of community mediation and conflict resolution services.

TRUSTEES AND DIRECTORS

Mr P Kenyon

Miss C Pike

Ms C Dobson

Mr P Iganski (Retired 15th March 2022)

The charity trustees have complied with their duty in the Charities Act to have regard to the guidance on public benefit as published by the Charity Commission in exercising their powers of duties.

Review of Developments, Activities and Achievements

This year has focused on stabilising the business and exploring opportunities for growth and sustainability in the medium to longer term. Like many small social enterprise organisations with charitable status, the last two years have presented significant challenge. Smile successfully managed to continue to operate and we have applied the lessons learned from the experience of delivering services during the pandemic.

An interesting development in service delivery this year has been a significant increase in referrals for conflict coaching, accounting for approximately 35% of all referrals. This is an extension of our mediation offer and supports individuals to explore coping strategies when they are experiencing conflict and the ‘other’ person does not want to engage in mediation. This approach uses the mediation structure and coaching questions in order to draw out practical ways to minimise the impact of the conflict. In essence being listened to and working through the ‘issues’ is a powerful way for people to take back control.

There has also been a significant increase in referrals where the people involved reported multiple and complex needs; primarily mental ill-health, suicidal thoughts, chronic health issues and greater intolerance exacerbated by Covid. This has been an ongoing discussion between mediators during group supervision sessions as recognising and acknowledging safeguarding is a high priority for Smile.

During the year a return to office working after a long period of mostly homeworking enabled the staff team to start to reconnect and redefine what work means for Smile. Whilst we were able to deliver a good service working remotely, it became evident that working relationships and staff wellbeing needed more attention if we were to continue to develop our services and our people. It is fair to say that with some continuation of Covid restrictions a full-time return to the office was no longer the only option for Smile.

The team recognised that our service would benefit from more regular interactions and we agreed to trial a minimum of two days in the office; this was subject to review in terms of efficiency and effectiveness as well as improved working relationships. On the whole this approach has worked well and we will continue to work in this way going forward. Other reflections included an exploration of the purpose of the office and why we need a base; this is a work in progress and something the trustees and staff will keep under review.

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

Review of Developments, Activities and Achievements (Cont.)

The trustees managed financial risks very closely and whilst the financial picture was much healthier, board members agreed to calculate the costs of a managed closure, should it ever become necessary. This enabled the board to see at a glance the critical points during the year; this was supported by a cautious approach to setting the budget which assumed minimal growth and maximum expenditure. This approach has served the board well during the year and has contributed to positive discussion and decisions regarding investment in the future. Smile has a track record of generating more income and managing expenditure during the year and this has been the case in 2021/22, resulting in a healthy surplus.

We continue to raise Smile's profile through a number of social media platforms, promoting our mediation, training and volunteering opportunities; we know that the external operating environment is competitive and that we must maintain a positive presence across the sector. This increased the number of visits to our website, comments from posts on Twitter and LinkedIn and resulted in enquiries for skills based training and spot purchase mediation referrals from new customers.

Partnership working is an essential element of the excellent services we provide. Smile prides itself on developing and maintaining good working relationships and one particular example during this year has been the partnership with Resolve ASB; we have worked closely with them to market a new package of skills training and this resulted in the delivery of nineteen training courses to over 300 people. We will continue to strengthen our mutually beneficial partnership in the future as it is providing a great skills programme for social housing teams across the country and at the same time supporting Resolve to expand their service offer to their members.

Once again, Smile successfully applied for a National Lottery Awards for All grant. The grant was used to provide our mediation skills qualification for new volunteer mediators as well as supporting existing mediators to access refresher training. The blended virtual and in-person training course was delivered in February and March 2022; the highlight for the trainees and the staff team was a coming together on the final day of the training to put into practice the new learning and skills developed over the previous five weeks. Meeting in-person made such a positive difference for everyone involved. Thanks goes to the National Lottery for continuing to support such an essential part of Smile's core business.

Smile is always exploring ways to support and develop young people in the workplace; this year we applied to be part of the Government Kickstart programme. Whilst programmes such as Kickstart sound positive in theory, getting the right person and the right 'fit' for Smile proved more difficult in practice. With limited capacity in the team to support someone with limited work experience and skills proved challenging; however the experience reinforced the need for a permanent member of the team going forward.

On the theme of young people and apprentices, Smile is proud to be part of the new two year ASB Apprenticeship programme being delivered by Resolve ASB. The success of our Conversation not Confrontation programme resulted in an approach from Resolve to develop a nine module advanced conflict awareness and communication skills programme that would underpin the apprenticeship programme. This programme will be rolled out in April 2022.

Sadly, March saw the retirement of trustee, Paul Iganski. This was a planned retirement and he resigned as Chair in January 2022 before retiring fully from the board in March. The board wishes to express their thanks to him for his excellent chairing skills, curious questioning, appropriate challenge and considered and thoughtful contributions over the last six years. Catherine Dobson was subsequently nominated and elected as the new board Chair.

There is much to be optimistic about in the forthcoming year, with investment and growth at the centre of Smile's plans, including a new role of Head of Operations and Business Development to support the leadership of the organisation and build on the opportunities and partnerships established during 2021/22.

Finally, a huge thank you goes to everyone that contributes to the Smile family, our mediators, staff team, associates and trustees without whom none of this would be possible.

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2022**

Policy for Holding Reserves

Reserves are held for the sole purpose of enabling the charity to continue to deliver the services offered. Such reserves total £79,199 (2021: £56,873) and are unrestricted.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Smile Mediation Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 in business.

The trustees are responsible for keeping adequate accounting records that 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 are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

ON BEHALF OF THE BOARD:

.....
Mr P Kenyon
Director

Date: 13th July 2022

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2022**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, which are set out on pages 5 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

The charity's trustees (who are also its directors 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').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 Act (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) 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
- (4) 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.

Mel Henry FCCA
Ainsworths Limited
Chartered Accountants
Stansfield Street
Nelson, Lancashire
BB9 9XY

Date: 13th July 2022

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	Note	Restricted £	Unrestricted £	2022 Total £	2021 Total £
INCOMING RESOURCES					
<i>Charitable activities:</i>					
Mediation service contracts	2	-	117,539	117,539	49,405
Other funding	3	-	<u>15,000</u>	<u>15,000</u>	<u>53,546</u>
TOTAL INCOMING RESOURCES		<u>-</u>	<u>132,539</u>	<u>132,539</u>	<u>102,951</u>
RESOURCES EXPENDED:					
Charitable activities	4	-	110,213	110,213	80,180
TOTAL RESOURCES EXPENDED	6	<u>-</u>	<u>110,213</u>	<u>110,213</u>	<u>80,180</u>
NET MOVEMENT IN FUNDS		-	22,326	22,326	22,771
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS B/FWD		<u>-</u>	<u>56,873</u>	<u>56,873</u>	34,102
TOTAL FUNDS C/FWD		<u>-</u>	<u>79,199</u>	<u>79,199</u>	<u>56,873</u>

All of the charity's activities are classified as continuing. Movements on reserves and all recognised gains and losses are shown above.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	2022	2021
	£	£
Income	127,539	102,951
Expenditure	<u>110,213</u>	<u>80,180</u>
OPERATING PROFIT	17,326	22,771
OTHER INCOME		
Business interruption receipt received	<u>5,000</u>	<u>-</u>
NET SURPLUS (DEFICIT) FOR THE FINANCIAL YEAR	<u>22,326</u>	<u>22,771</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST MARCH 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Intangible fixed assets	8	-	-
Tangible fixed assets	9	<u>3,609</u>	<u>4,812</u>
		3,609	4,812
CURRENT ASSETS			
Debtors and prepayments	10	18,607	722
Cash at bank and in hand		<u>65,008</u>	<u>55,200</u>
		83,615	55,922
CREDITORS: amounts falling due within one year	11	<u>8,025</u>	<u>3,861</u>
NET CURRENT ASSETS		<u>75,590</u>	<u>52,061</u>
NET ASSETS		<u>79,199</u>	<u>56,873</u>
FUNDS			
Restricted funds		-	-
Unrestricted funds		<u>79,199</u>	<u>56,873</u>
TOTAL FUNDS	12	<u>79,199</u>	<u>56,873</u>

The trustees are satisfied that the charity is entitled to the exemptions from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 13th July 2022 and signed on their behalf by:

Mr P Kenyon.....
Director

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022

1. ACCOUNTING POLICIES

a) Statutory information

Smile Mediation Limited is a charitable company, limited by guarantee, registered in England and Wales. The charity and company registered numbers can be found on the front cover of the accounts. The registered office address is Centenary Court, Croft Street, Burnley, BB11 2ED.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

d) Incoming resources

Incoming resources are included when receivable.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

f) Tangible fixed assets

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

Equipment	25% reducing balance
Freehold property	0% reducing balance

g) Intangible fixed assets

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

Website	33.33% straight line
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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

2. CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Mediation Services				
Blackburn Diocese	-	-	-	750
Blackburn with Darwen Borough Council	-	2,250	2,250	650
Burnley Borough Council	-	7,200	7,200	6,000
Calico Housing	-	11,850	11,850	15,600
Centrica Plc	-	26,150	26,150	-
Chorley Council	-	1,950	1,950	650
Colchester Borough Homes	-	3,375	3,375	-
Dallam School	-	932	932	-
Dudley Council	-	-	-	1,125
Flagship Group	-	-	-	1,125
Self-referral	-	240	240	-
Keswick Enterprises	-	-	-	200
Lancashire County Council	-	2,280	2,280	720
Manchester City Council	-	30,130	30,130	17,410
NHS Foundation Trust	-	3,612	3,612	-
Ongo Homes	-	2,527	2,527	-
Paradigm Housing Group	-	1,125	1,125	-
Pendle Borough Council	-	4,000	4,000	-
Pleydell Smithyman Limited	-	2,025	2,025	-
Resolve ASB	-	7,645	7,645	3,475
SGL Co-Packaging	-	400	400	400
Southern Housing Group	-	4,500	4,500	-
Spring North	-	4,438	4,438	-
St Christopher's CE High School	-	910	910	-
Trafford Housing Trust	-	-	-	1,300
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,300</u>
	<u>-</u>	<u>117,539</u>	<u>117,539</u>	<u>49,405</u>

3. OTHER FUNDING

	Restricted funds	Unrestricted funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Grant Funding				
Burnley Borough Council Covid Support Grants	-	-	-	11,500
CAF – Resilience Fund	-	-	-	10,000
CAF	-	-	-	2,000
Community Foundation For Lancashire – Covid 19 Support Fund	-	-	-	10,000
Burnley, Pendle & Rossendale CVS – Population Health Management	-	-	-	6,000
Social Prescribing Programme	-	-	-	4,000
The National Lottery Community Funding	-	10,000	10,000	-
Volunteer expenses recharged	-	-	-	46
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>53,546</u>
Other Income				
Business Interruption Insurance Receipt	-	5,000	5,000	-
	<u>-</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Other Funding	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>53,546</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

4. CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2022 Total	2021 Total
	£	£	£	£
Provision of charitable services:				
Mediation services	-	107,867	107,867	78,298
Governance costs	-	2,346	2,346	1,882
	<u>-</u>	<u>110,213</u>	<u>110,213</u>	<u>80,180</u>

Analysis of provision of charitable services:

	Staff costs	Other costs	2022 Total	2021 Total
	£	£	£	£
Mediation services	57,130	50,737	107,867	78,298
Governance costs (note 4)	-	2,346	2,346	1,882
	<u>57,130</u>	<u>53,083</u>	<u>110,213</u>	<u>80,180</u>

5. GOVERNANCE COSTS

	Restricted	Unrestricted	2022 Total	2021 Total
	£	£	£	£
Accountancy fees	-	1,253	1,253	1,148
Sundry expenses	-	1,093	1,093	734
	<u>-</u>	<u>2,346</u>	<u>2,346</u>	<u>1,882</u>

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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

6. TOTAL RESOURCES EXPENDED

	Staff costs	Other costs	2022 Total £	2021 Total £
Direct charitable expenditure	57,130	50,737	107,867	78,298
Governance costs	<u>-</u>	<u>2,346</u>	<u>2,346</u>	<u>1,882</u>
	<u>57,130</u>	<u>53,083</u>	<u>110,213</u>	<u>80,180</u>
Other costs:				
Cost of delivering services			2,703	2,965
Premises			1,856	1,286
Training and conference costs			28,780	11,659
Office costs			4,281	2,795
Legal and professional			6,241	5,391
Other			<u>9,222</u>	<u>2,994</u>
			<u>53,083</u>	<u>27,090</u>

The aggregate payroll costs were:

	2022 Total £	2021 Total £
Salaries and wages	53,232	49,676
Social security costs	3,461	3,026
Pension	<u>437</u>	<u>388</u>
	<u>57,130</u>	<u>53,090</u>

The average number of staff employed by the charity (including directors) during the year was:

Management and administration	1	1
Provision of charitable services	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

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

No employee during the year received emoluments in excess of £60,000.

7. NET INCOME/EXPENDITURE FOR YEAR

The operating surplus/(deficit) is stated after charging:

	2022 £	2021 £
Depreciation	<u>1,203</u>	<u>539</u>

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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2022

8. INTANGIBLE FIXED ASSETS

	Website £	Total £
Cost		
As at 1 st April 2021	<u>1,920</u>	<u>1,920</u>
As at 31 st March 2022	<u>1,920</u>	<u>1,920</u>
Amortisation		
As at 1 st April 2021	1,920	1,920
Charges for the year	<u>-</u>	<u>-</u>
As at 31 st March 2022	<u>1,920</u>	<u>1,920</u>
Written Down Value		
As at 31 st March 2022	<u>-</u>	<u>-</u>
As at 31 st March 2021	<u>-</u>	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Total £
Cost			
As at 1 st April 2021	1	48,820	48,821
As at 31 st March 2022	<u>1</u>	<u>48,820</u>	<u>48,821</u>
Depreciation			
As at 1 st April 2021	-	44,009	44,009
Charges for the year	<u>-</u>	<u>1,203</u>	<u>1,203</u>
As at 31 st March 2022	<u>-</u>	<u>45,212</u>	<u>45,212</u>
Written Down Value			
As at 31 st March 2022	<u>1</u>	<u>3,608</u>	<u>3,609</u>
As at 31 st March 2021	<u>1</u>	<u>4,811</u>	<u>4,812</u>

10. DEBTORS

	2022 £	2021 £
Debtors	15,007	722
Prepayments and accrued income	<u>3,600</u>	<u>-</u>
	<u>18,607</u>	<u>722</u>

11. CREDITORS

	2022 £	2021 £
Creditors	7,185	3,021
Accruals	<u>840</u>	<u>840</u>

8,025

3,861

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**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022**

12. ANALYSIS OF CHARITABLE FUNDS

	Fixed assets £	Other net assets £	Total £
Restricted funds	-	-	-
Unrestricted funds	<u>3,609</u>	<u>75,590</u>	<u>79,199</u>
	<u>3,609</u>	<u>75,590</u>	<u>79,199</u>

13. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of each member by way of their guarantee to the company is to contribute a sum not exceeding £10 to the assets of the company if so required on the winding up of the company.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2022

	2022		2021	
	£	£	£	£
INCOME				
Mediation Service Contracts	117,539		49,405	
Grant funding	10,000		53,500	
Other income	<u>5,000</u>		<u>46</u>	
		132,539		102,951
EXPENDITURE				
Costs of delivering services	2,703		2,965	
Rent and rates	669		43	
Salaries and subcontractors	62,742		53,090	
Travelling expenses	789		281	
Work from home expenses	525		1,440	
Printing, postage and stationery	1,467		663	
Training and conference expenses	28,780		11,659	
Accountancy	1,253		1,148	
Legal and professional	4,988		4,243	
Insurances	1,187		1,242	
Telephone and fax	1,693		1,454	
Subscriptions	1,121		678	
Equipment depreciation	1,203		539	
Sundry expenses	<u>1,093</u>		<u>735</u>	
SURPLUS /(DEFICIT) FOR THE YEAR		<u>110,213</u>		<u>80,180</u>
		<u>22,326</u>		<u>22,771</u>

SMILE MEDIATION LTD

England & Wales - Charity number 1092212

Accounts

REGISTERED COMPANY NUMBER: 03672399 (England and Wales)
REGISTERED CHARITY NUMBER: 1092212

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021
FOR
SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**Ainsworths Limited
Charter House
Stansfield Street
Nelson
Lancashire
BB9 9XY**

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021**

Page

1	Trustees' annual report
4	Independent examiner's report
5	Statement of financial activities
6	Summary statement of financial activities
7	Balance sheet
8	Notes to the financial statements

The following pages do not form part of the financial statements

14	Detailed statement of financial activities
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**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

The trustees (who are also directors of the charity for the purposes of the Companies Act 2006) present their report together with the unaudited financial statements of the charity for the year ended 31st March 2021. The company was incorporated under the Companies Act on 23rd November 1998 (Company number 03672399). The company obtained charitable status on 27th May 2002 under the provisions of the Charities Act 1992 and 1993 (Charity number 1092212). The company is governed by the Memorandum and Articles of Association as amended on 15th May 2013.

PRINCIPAL ACTIVITIES AND OBJECTIVES

The principal activity of the company during the year under review was that of community mediation and conflict resolution services.

TRUSTEES AND DIRECTORS

Mr P Kenyon

Mrs K Bailey (resigned 26th May 2020)

Miss C Pike

Mr J Ormerod (resigned 14th May 2020)

Ms C Dobson

Mr P Iganski

The charity trustees have complied with their duty in the Charities Act to have regard to the guidance on public benefit as published by the Charity Commission in exercising their powers of duties.

Review of Developments, Activities and Achievements

Like many organisations Smile has experienced significant challenges over the last year, not least ensuring continuous service delivery as we transitioned from office to home working due to the COVID pandemic. I am pleased to be able to report that our transition has been successful.

We focused on what we could do and adopted a pro-active stance. We embraced technology and established a virtual mediation service. We moved our mediation skills qualification and communication skills training programme to on-line delivery using the Zoom virtual platform.

There were a number of new opportunities that came our way. We established a new 'Listening Service' funded by Lancashire COVID 19 Community Support Fund and Charities Aid Foundation (CAF). Whilst this was primarily aimed at people experiencing additional anxiety due to the pandemic, there were many reasons that people accessed the service. People told us that they were unable to have conversations about their levels of anxiety with those closest to them, they didn't need to be fixed, just listened to without judgement.

The whole Smile 'family' came together and contributed to this successful transition and despite the challenges of technology issues, significantly increased volumes of referrals and working from the dining table or bedroom, embracing the unplanned changes will ensure that Smile is in a more robust position going forward.

Mediation contracts are the core of our business and during the year Smile provided mediation services for new partners. The market is competitive as more and more Housing Providers club together to realise economies of scale by issuing larger tenders. This has been both a challenge and a development opportunity for Smile and we will continue to ensure we are 'contract ready' as tenders are advertised.

Balancing risks and opportunities is a key role of the trustees and this period has fast forwarded Smile into ways of working and new service developments that probably would not have been considered previously. Smile has demonstrated agility and the ability to pivot the business. This will provide stronger foundations for the future.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

Review of Developments, Activities and Achievements (Cont.)

Maintaining and developing the new skills to mediate virtually has been a priority to ensure we continue to deliver high quality services. Our core business, mediation, is delivered by our team of volunteer mediators and we always show our support and appreciation for the time they give for the benefit of Smile and the wider community. This year in addition to regular skills practice and development events (virtually) we held virtual quizzes and celebrations to maintain contact. The level of engagement and enthusiasm they demonstrated has enabled Smile to more than meet customer expectations.

Wellbeing has been a central theme during this year. Our services support improvement in wellbeing as people experiencing unresolved conflict report poor wellbeing. Following mediation around 75% people report a significant improvement in their wellbeing. This year, Smile has invested more in staff wellbeing and we have been involved in a project to pilot the ‘wellbeing wheel’. The implementation of this tool has resulted in more conversations about individual wellbeing at a time when we have been experiencing major change and challenge both as a service and because of the COVID pandemic.

There have been some specific achievements during the year:

- Smile won a National award for Young Mediator of the Year following a successful peer mediation project in partnership with Cherry Fold Community Primary School. It was wonderful seeing the children when they heard the announcement! They should be proud of their achievement and the difference they are making in school every day.
- Smile successfully retendered for the mediation and restorative justice framework contract with Manchester City Council. Contracts such as this are hard won and are core to the sustainability of our business.
- Smile developed a new skills-based training programme, ‘Conversation not Confrontation’, and working in partnership with Resolve ASB we were able to market our training offer to a wider audience. The programme has generated significant interest and highlighted the importance of mutually beneficial partnerships.
- A significant new partnership has been established this year with Centrica/British Gas to deliver accredited workplace mediation training courses with the Employment Relations Team.
- Securing a number of COVID related grants to enable continuation of existing and development of new approaches, including a redesign of Smile’s mediation skills accredited training course and our Listening & Coaching service. We recognise the importance of grant funding to support income from contracts and training.
- In October 2020 we recruited and trained ten new volunteers to further strengthen the existing team of mediators. This course was delivered using a range of training methods; pre-recorded webinars, virtual ‘live’ training and a final in-person assessment day.
- Our new, level three accredited mediation course was approved by the College of Mediators with an acknowledgement from the assessors of the creative and accessible structure we have designed.

We are ending the year in a secure financial position with plans and ambitions for the coming year. Our focus will be on strengthening partnerships, investing in maintaining and growing existing mediation contracts, and most importantly supporting our people, without whom Smile could not deliver such high-quality services.

Policy for Holding Reserves

Reserves are held for the sole purpose of enabling the charity to continue to deliver the services offered. Such reserves total £56,873 (2020: £34,102) and are unrestricted.

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST MARCH 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also directors of Smile Mediation Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 in business.

The trustees are responsible for keeping adequate accounting records that 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 are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SMALL COMPANY PROVISIONS

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

ON BEHALF OF THE BOARD:

.....
Mr P Kenyon
Director

Date: 22nd September 2021

**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021, which are set out on pages 5 to 13.

RESPONSIBILITIES AND BASIS OF REPORT

The charity's trustees (who are also its directors 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').

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 Act (the '2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT EXAMINER'S REPORT

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

- (1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those accounting records; or
- (3) 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
- (4) 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.

Mel Henry FCCA
Ainsworths Limited
Chartered Accountants
Stansfield Street
Nelson, Lancashire
BB9 9XY

Date: 22nd September 2021

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
INCOMING RESOURCES					
<i>Charitable activities:</i>					
Mediation service contracts	2	-	49,405	49,405	77,610
Other funding	3	-	<u>53,546</u>	<u>53,546</u>	<u>1,999</u>
TOTAL INCOMING RESOURCES		<u>-</u>	<u>102,951</u>	<u>102,951</u>	<u>79,609</u>
RESOURCES EXPENDED:					
Charitable activities	4	<u>-</u>	<u>80,180</u>	<u>80,180</u>	<u>87,351</u>
TOTAL RESOURCES EXPENDED	6	<u>-</u>	<u>80,180</u>	<u>80,180</u>	<u>87,351</u>
NET MOVEMENT IN FUNDS		-	22,771	22,771	(7,742)
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS B/FWD		<u>-</u>	<u>34,102</u>	<u>34,102</u>	41,844
TOTAL FUNDS C/FWD		<u>-</u>	<u>56,873</u>	<u>56,873</u>	<u>34,102</u>

All of the charity's activities are classified as continuing. Movements on reserves and all recognised gains and losses are shown above.

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021	2020
	£	£
Income	102,951	79,609
Expenditure	<u>80,180</u>	<u>87,351</u>
OPERATING PROFIT	22,771	(7,742)
OTHER INCOME		
Interest receivable and similar income	<u>-</u>	<u>-</u>
NET SURPLUS (DEFICIT) FOR THE FINANCIAL YEAR	<u>22,771</u>	<u>(7,742)</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST MARCH 2021

	Note	2021	2020
		£	£
FIXED ASSETS			
Intangible fixed assets	8	-	-
Tangible fixed assets	9	<u>4,812</u>	<u>2,155</u>
		<u>4,812</u>	<u>2,155</u>
CURRENT ASSETS			
Debtors and prepayments	10	722	4,442
Cash at bank and in hand		<u>55,200</u>	<u>29,633</u>
		<u>55,922</u>	<u>34,075</u>
CREDITORS: amounts falling due within one year	11	<u>3,861</u>	<u>2,128</u>
NET CURRENT ASSETS		<u>52,061</u>	<u>31,947</u>
NET ASSETS		<u>56,873</u>	<u>34,102</u>
FUNDS			
Restricted funds		-	-
Unrestricted funds		<u>56,873</u>	<u>34,102</u>
TOTAL FUNDS	12	<u>56,873</u>	<u>34,102</u>

The trustees are satisfied that the charity is entitled to the exemptions from the provisions of the Companies Act 2006 (the Act) relating to the audit of the accounts for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

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

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 22nd September 2021 and signed on their behalf by:

Mr P Kenyon.....
Director

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2021

1. ACCOUNTING POLICIES

a) Statutory information

Smile Mediation Limited is a charitable company, limited by guarantee, registered in England and Wales. The charity and company registered numbers can be found on the front cover of the accounts. The registered office address is Centenary Court, Croft Street, Burnley, BB11 2ED.

b) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

c) Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

d) Incoming resources

Incoming resources are included when receivable.

e) Resources expended

Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

f) Tangible fixed assets

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

Equipment	25% reducing balance
Freehold property	0% reducing balance

g) Intangible fixed assets

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

Website	33.33% straight line
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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

2. CHARITABLE ACTIVITIES

	Restricted funds	Unrestricted funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Mediation Services				
Blackburn Diocese	-	750	750	750
Blackburn with Darwen Borough Council	-	650	650	-
Burnley Borough Council	-	6,000	6,000	4,000
Calico Housing	-	15,600	15,600	11,000
Chorley Council	-	650	650	5,200
Direct Mediation Services	-	-	-	120
Disability First	-	-	-	650
Dudley Council	-	1,125	1,125	-
Flagship Group	-	1,125	1,125	-
Gannow Big Local	-	-	-	4,200
Keswick Enterprises	-	200	200	-
Lancashire County Council	-	720	720	230
Manchester City Council	-	17,410	17,410	20,790
Pendle Borough Council	-	-	-	5,200
Resolve ASB	-	3,475	3,475	600
Rossendale Borough Council	-	-	-	5,000
Self-Referrals	-	-	-	520
SGL Co-Packaging	-	400	400	-
Southway Housing	-	-	-	6,900
Stobart Biomass Products	-	-	-	750
Trafford Housing Trust	-	1,300	1,300	7,950
Trust House Lancashire	-	-	-	2,850
West End Community Centre	-	-	-	900
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>49,405</u>	<u>49,405</u>	<u>77,610</u>

3. OTHER FUNDING

	Restricted funds	Unrestricted funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Grant funding				
Burnley Borough Council Covid Support Grants	-	11,500	11,500	-
CAF- Resilience Fund	-	10,000	10,000	-
CAF	-	2,000	2,000	-
Community Foundation For Lancashire – Covid 19 Support Fund	-	10,000	10,000	-
Burnley, Pendle & Rossendale CVS- Population Health Management	-	6,000	6,000	-
Social Prescribing Programme	-	4,000	4,000	-
The National Lottery Community Funding	-	10,000	10,000	-
Volunteer expenses recharged	<u>-</u>	<u>46</u>	<u>46</u>	<u>1,999</u>
	<u>-</u>	<u>53,546</u>	<u>53,546</u>	<u>1,999</u>

SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

4. CHARITABLE ACTIVITIES

	Restricted	Unrestricted	2021 Total	2020 Total
	£	£	£	£
Provision of charitable services:				
Mediation services	-	77,160	77,160	84,887
Governance costs	-	3,020	3,020	2,464
	<u>-</u>	<u>80,180</u>	<u>80,180</u>	<u>87,351</u>

Analysis of provision of charitable services:

	Staff costs	Other costs	2021 Total	2020 Total
	£	£	£	£
Mediation services	53,090	25,208	78,298	84,887
Governance costs (note 4)	-	1,882	1,882	2,464
	<u>53,090</u>	<u>27,090</u>	<u>80,180</u>	<u>87,351</u>

5. GOVERNANCE COSTS

	Restricted	Unrestricted	2021 Total	2020 Total
	£	£	£	£
Accountancy fees	-	1,148	1,148	1,350
Sundry expenses	-	734	734	1,114
	<u>-</u>	<u>1,882</u>	<u>1,882</u>	<u>2,464</u>

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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

6. TOTAL RESOURCES EXPENDED

	Staff costs	Other costs	2021 Total £	2020 Total £
Direct charitable expenditure	53,090	25,208	78,298	84,887
Governance costs	-	<u>1,882</u>	<u>1,882</u>	<u>2,464</u>
	<u>53,090</u>	<u>27,090</u>	<u>80,180</u>	<u>87,351</u>

Other costs:

Cost of delivering services			2,965	6,005
Premises			1,286	1,505
Training and conference costs			11,659	7,229
Office costs			2,795	3,342
Legal and professional			5,391	5,583
Other			<u>2,994</u>	<u>4,899</u>
			<u>27,090</u>	<u>28,563</u>

The aggregate payroll costs were:

	2021 Total £	2020 Total £
Salaries and wages	49,676	54,378
Social security costs	3,026	3,660
Pension	<u>388</u>	<u>750</u>
	<u>53,090</u>	<u>58,788</u>

The average number of staff employed by the charity (including directors) during the year was:

Management and administration	1	2
Provision of charitable services	<u>2</u>	<u>2</u>
	<u>3</u>	<u>4</u>

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

No employee during the year received emoluments in excess of £60,000.

7. NET INCOME/EXPENDITURE FOR YEAR

The operating surplus/(deficit) is stated after charging:

	2021 £	2020 £
Depreciation	<u>539</u>	<u>718</u>

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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2021

8. INTANGIBLE FIXED ASSETS

	Website £	Total £
Cost		
As at 1 st April 2020	<u>1,920</u>	<u>1,920</u>
As at 31 st March 2021	<u>1,920</u>	<u>1,920</u>
Amortisation		
As at 1 st April 2020	1,920	1,920
Charges for the year	<u>-</u>	<u>-</u>
As at 31 st March 2021	<u>1,920</u>	<u>1,920</u>
Written Down Value		
As at 31 st March 2021	<u>-</u>	<u>-</u>
As at 31 st March 2020	<u>-</u>	<u>-</u>

9. TANGIBLE FIXED ASSETS

	Freehold Property £	Equipment £	Total £
Cost			
As at 1 st April 2020	1	45,624	45,625
Additions	<u>-</u>	<u>3,196</u>	<u>3,196</u>
As at 31 st March 2021	<u>1</u>	<u>48,820</u>	<u>48,821</u>
Depreciation			
As at 1 st April 2020	-	43,470	43,470
Charges for the year	<u>-</u>	<u>539</u>	<u>539</u>
As at 31 st March 2021	<u>-</u>	<u>44,009</u>	<u>44,009</u>
Written Down Value			
As at 31 st March 2021	<u>1</u>	<u>4,811</u>	<u>4,812</u>
As at 31 st March 2020	<u>1</u>	<u>2,154</u>	<u>2,155</u>

10. DEBTORS

	2021 £	2020 £
Debtors	<u>722</u>	<u>4,442</u>
	<u>722</u>	<u>4,442</u>

11. CREDITORS

	2021 £	2020 £
Creditors	3,021	1,288
Accruals	<u>840</u>	<u>840</u>

3,861

2,128

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**SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021**

12. ANALYSIS OF CHARITABLE FUNDS

	Fixed assets £	Other net assets £	Total £
Restricted funds	-	-	-
Unrestricted funds	<u>4,812</u>	<u>52,061</u>	<u>56,873</u>
	<u>4,812</u>	<u>52,061</u>	<u>56,873</u>

13. COMPANY LIMITED BY GUARANTEE

The company is limited by guarantee and does not have a share capital. The liability of each member by way of their guarantee to the company is to contribute a sum not exceeding £10 to the assets of the company if so required on the winding up of the company.

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SMILE MEDIATION LIMITED
(A COMPANY LIMITED BY GUARANTEE)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2021

	2021		2020	
	£	£	£	£
INCOME				
Mediation Service Contracts	49,405		77,610	
Grant funding	42,000		-	
Government grants	11,500		-	
Travelling income	<u>46</u>		<u>1,999</u>	
		102,951		79,609
EXPENDITURE				
Costs of delivering services	2,965		6,005	
Rent and rates	43		(50)	
Salaries	53,090		58,788	
Travelling expenses	281		3,067	
Work from home expenses	1,440		-	
Printing, postage and stationery	663		937	
Repairs and maintenance	-		318	
Training and conference expenses	11,659		7,229	
Accountancy	1,148		1,350	
Legal and professional	4,243		4,233	
Insurances	1,242		1,122	
Telephone and fax	1,454		1,387	
Subscriptions	678		700	
Heat, light and power	-		433	
Equipment depreciation	539		718	
Sundry expenses	<u>735</u>	80,180	<u>1,114</u>	<u>87,351</u>
SURPLUS /(DEFICIT) FOR THE YEAR		<u>22,771</u>		<u>(7,742)</u>

