

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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**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:

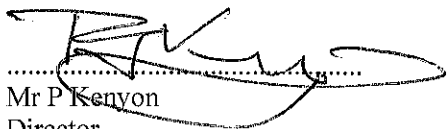
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures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

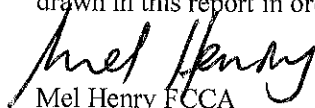
Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 Act (the '2011 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		26,667	157,341	184,008	130,583
RESOURCES EXPENDED:					
Charitable activities	4	5,280	137,282	142,562	119,563
TOTAL RESOURCES EXPENDED	6	5,280	137,282	142,562	119,563
NET MOVEMENT IN FUNDS		21,387	20,059	41,446	11,020
Transfer between funds		-	-	-	-
RECONCILIATION OF FUNDS					
TOTAL FUNDS B/FWD		-	36,171	36,171	25,151
TOTAL FUNDS C/FWD		21,387	56,230	77,617	36,171

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
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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>
				6,387			2,030
CURRENT ASSETS							
Debtors and prepayments	10	24,864			13,203		
Cash at bank and in hand		<u>53,657</u>			<u>24,117</u>		
		78,521			37,320		
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				21,387			-
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
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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	<u>26,667</u>	<u>16,684</u>	<u>43,351</u>	<u>25,418</u>

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
	<u>5,280</u>	<u>137,282</u>	<u>142,562</u>	<u>119,563</u>

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
	<u>103,675</u>	<u>38,887</u>	<u>142,562</u>	<u>119,563</u>

5. GOVERNANCE COSTS

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

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
	<u>7,291</u>	<u>3,179</u>

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
	<u>6,387</u>	<u>71,230</u>	<u>77,617</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 £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		-	
	<u>184,008</u>		<u>130,583</u>	
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	
	<u>142,562</u>		<u>119,563</u>	
SURPLUS /(DEFICIT) FOR THE YEAR	<u><u>41,446</u></u>		<u><u>11,020</u></u>	