

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Details

Status Registered

Legal form Other

Registered 2013-04-04

Register [View on the Charity Commission register](#)

Contact

Address Fourth Floor
218 Strand
London
WC2R 1AT

Phone 0207 353 3936

Website <http://218strand.com/page/society-of-mediators/65/>

Activities

Objects: TO PROMOTE FOR THE PUBLIC BENEFIT THE PROVISION OF SERVICES DIRECTED TOWARDS MEDIATION CONFLICT MANAGEMENT. TO ADVANCE FOR THE PUBLIC BENEFIT THE EDUCATION OF THE PUBLIC IN THE PURPOSES AND METHODS OF SUCH MEDIATION.

Activities: THE SOCIETY OF MEDIATORS EXISTS WORLDWIDE TO:(1) EDUCATE THE PUBLIC ABOUT MEDIATION(2) CONTINUE THE EDUCATION OF MEDIATORS(3) PROMOTE MEDIATION(4) PROVIDE SUITABLE VENUES AND MEDIATORS FOR MEDIATION(5) ACCREDIT INDIVIDUAL MEDIATORS; AND (6) PROVIDE A LIBRARY ABOUT MEDIATIONTHE SOCIETY'S TRUSTEES WILL ALSO APPOINT A SUITABLE MEDIATOR WHERE THERE IS NO AGREEMENT BETWEEN PARTIES.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training
- **Who:** The General Public/mankind

Geography

- Australia
- Botswana
- British Virgin Islands
- Cayman Islands
- Cyprus
- Eritrea
- Ethiopia
- Gibraltar
- India
- Ireland
- Isle Of Man
- Kazakhstan
- Kenya
- Lesotho
- Namibia
- New Zealand
- Northern Ireland
- Rwanda
- Saint Helena
- Scotland
- Seychelles
- Sint Maarten
- South Africa
- Tanzania
- The Bahamas
- Turks And Caicos Islands
- Uganda
- United Arab Emirates
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£377,962	£378,819	-	-
2024-03-31	£257,058	£254,420	-	-
2023-03-31	£139,471	£156,778	-	-
2022-03-31	£310,603	£302,166	-	-
2021-03-31	£249,134	£250,554	-	-

Trustees

Name	Role	Appointed
Ruby Sandhu FRSA, FCMC	Chair	2014-07-10
Ama Agbeze MBE		2021-01-23
Anthony Airey		2024-02-01
David Ingle		2018-04-01
Jane Hodge		2017-04-01
Keith Ealey		2017-10-01
Martin Medforth		2021-01-31
Nicola Cleaver		2025-01-30
Rhys Brown		2026-01-30
Sam Burridge		2026-01-30
Taylor Sifuna		2026-01-30

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE SOCIETY OF MEDIATORS**



Bagborough Accountancy
Chartered Accountants & Business Advice

13, Wall Park Road, Brixham, Torbay, TQ5 9UE

THE SOCIETY OF MEDIATORS

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THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The Trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

The Society exists worldwide to:

- **Educate** the public about mediation.
- **Continue the education** of mediators and accredit individual practitioners.
- **Promote** mediation as a primary tool for dispute resolution.
- **Provide** suitable venues and mediators for conflict resolution.
- **Expand** international missions, with target areas for 2025 including Uganda, the Middle East, and Eswatini.

Summary of Activities in 2025

Overall - the Society exceeded expectations in 2024 2025 and is delighted to report that the highlights included:

- **International Growth:** Expanded the Training Faculty to support charitable missions in South Africa, Greece, and the Caribbean: in addition our online training and education has expanded exponentially with free presentations to over 4,000 people worldwide in 2024 2025. This growth continues with wider plans to Uganda and Botswana in 2025 2026.
- **Public Benefit:** The Society maintained London's leading school of mediation, providing pro bono places and bursaries to ensure mediation remains accessible. More than 33% of places were pro bono and allowed substantial access to education at no cost. It provided additional education to students and young legal professionals from diverse non-traditional backgrounds and offered mentoring and support.
- **Inclusion:** Operated a reflective learning programme to improve diversity and inclusivity within the training faculty. In particular University outreach within the UK at Newcastle, KCL and UCL demonstrated the demand for inclusive mediation training at non-commercial rates.
- **Free Mediation Service:** this unique service provided access to mediation to over 250 people in year, supporting both mediation at the Royal Courts of Justice at no cost to members of the public or the Court Service. It maintained high standards and success rates, and allowed the mission of the Society effectively to be delivered.

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES - continued

FINANCIAL REVIEW

- **Income Trends:** Previous data showed total income of £257,058 for 2023–24. 2025 projections aimed to return to a surplus by replenishing reserves.
- **Reserves Policy:** The charity maintains no loan debts and no significant liabilities, with all major risks covered by E&O and general insurance (Hiscox).
- **Expenditure:** Primarily directed toward "Raising funds" (training delivery) and "Charitable activities" (governance and public education).
- **The detail of the Income and Expenditure is shown on page 12**

Income:

Total income was £377,962 (2024: 257,058) an increase of £120,904 (47% increase)
Total expenditure was £378,819 (2024: £254,420) an increase of £124,399 (49% increase)
Included in the above:
Membership Income: £25,610 (2024: £22,633) an increase of £2,977 (13% increase)

Expenditure:

The mediation and training courses fee costs are initially charged to 218 Strand Ltd and then a recharge is made to TSOM.
The net income less expenditure for the year ended 31st March 2025 is breakeven - a small loss of £857

The Balance Sheet (Page 6) has not significantly changed, with total fund reserves as at 31st March 2025: £43,277 (2024: £44,134)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Deed of Trust dated 2013, with a comprehensive ten-year review underway at present which will be presented to members at the 2026 AGM. Lead on this is by Anthony Airey. The charity is managed by a Board of Trustees who oversee strategic direction, risk management, and the appointment of mediators. The Board meets regularly and is very active in developing new ideas and maintaining existing commitments. The Society and its Trustees are proud to have more than met and developed its objectives and activities but to have become a world thought leader in mediation development.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151526

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Principal address

The Society of Mediators
Fourth Floor
218 Strand
London
WC2R 1AT

Trustees

R Sandhu
N Cleaver
A Airey
E Tack
M Medforth
A Agbeze
A Ogbomo
A Fletcher
D Ingle
J Mulrooney
K Ealey
J Hodge
T Ghose (Resigned 15 October 2025)
D M Cawdell-Trew (Resigned 15 October 2025)

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Independent Examiner

Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

Approved by order of the board of Trustees on 23 January 2026 and signed on its behalf by:

Ruby Sandhu – Trustee (Chair of The Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF MEDIATORS

Independent examiner's report to the trustees of The Society of Mediators

I report to the charity trustees on my examination of the accounts of The Society of Mediators (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael January BA FCA
Fellow of the Institute of Chartered Accountants in England and Wales
Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

23 January 2026

THE SOCIETY OF MEDIATORS

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

		2025	2024
		Unrestricted fund	Unrestricted fund
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		25,610	23,233
Other trading activities	2	352,277	233,825
Investment income	3	75	-
		<hr/>	<hr/>
Total		377,962	257,058
 EXPENDITURE ON			
Raising funds		365,015	247,125
Charitable activities			
Governance costs		13,804	7,295
		<hr/>	<hr/>
Total		378,819	254,420
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(857)	2,638
 RECONCILIATION OF FUNDS			
Total funds brought forward		44,134	41,496
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		43,277	44,134
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

**BALANCE SHEET
31 MARCH 2025**

		2025	2024
		Unrestricted fund	Unrestricted fund
	Notes	£	£
CURRENT ASSETS			
Debtors		54,249	67,371
Cash at bank	6	8,188	4,647
		<hr/>	<hr/>
		62,437	72,018
CREDITORS			
Amounts falling due within one year	7	(19,160)	(27,884)
		<hr/>	<hr/>
NET CURRENT ASSETS		43,277	44,134
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		43,277	44,134
		<hr/>	<hr/>
NET ASSETS		43,277	44,134
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Unrestricted Funds	8	43,277	44,134
		<hr/>	<hr/>
TOTAL FUNDS		43,277	44,134
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

Ruby Sandhu – Trustee (Chair of The Trustees)

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Mediation courses	351,439	233,825
Other revenue	838	-
	<u>352,277</u>	<u>233,825</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	75	-
	<u>75</u>	<u>-</u>

THE SOCIETY OF MEDIATORS

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

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, in year doing work of the society - mainly on free courses or mediations. Disclosure of these amounts can be seen in the Related Party Disclosures not to the financial statements.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	23,233
Other trading activities	233,825
Investment income	-
	<hr/>
Total	257,058
EXPENDITURE ON	
Raising funds	247,125
Charitable activities	
Governance costs	7,295
	<hr/>
Total	254,420
	<hr/>
NET INCOME/(EXPENDITURE)	2,638
RECONCILIATION OF FUNDS	
Total funds brought forward	41,496
	<hr/>
TOTAL FUNDS CARRIED FORWARD	44,134
	<hr/> <hr/>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	16,250	29,372
Other debtors	37,999	37,999
VAT	-	-
	<u>54,249</u>	<u>67,371</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	827	827
Other creditors	1,160	1,160
VAT	1,291	3,083
Accruals	15,882	22,814
	<u>19,160</u>	<u>27,884</u>

8. MOVEMENT IN FUNDS

	At 01.04.24 £	Net movement in funds £	At 31.03.25 £
Unrestricted funds			
General fund	44,134	(857)	43,277
	<u>44,134</u>	<u>(857)</u>	<u>43,277</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	377,962	(378,819)	(857)
	<u>377,962</u>	<u>(378,819)</u>	<u>(857)</u>

THE SOCIETY OF MEDIATORS

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

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.04.23 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General fund	41,496	2,638	44,134
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,496</u>	<u>2,638</u>	<u>44,134</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,058	(254,420)	2,638
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>257,058</u>	<u>(254,420)</u>	<u>2,638</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.23 £	Net movement in funds £	At 31.03.25 £
Unrestricted funds			
General fund	41,496	1,781	43,277
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>41,496</u>	<u>1,781</u>	<u>43,277</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	635,020	(633,239)	1,781
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>635,020</u>	<u>(633,239)</u>	<u>1,781</u>

THE SOCIETY OF MEDIATORS

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

9. RELATED PARTY DISCLOSURES

The charity operates from a premises at 218 The Strand, London. The charity has a service agreement with 218 Strand Limited to sub-let rooms at the property. This is done on an arms length basis to third parties, and the rent received by the charity is then passed to 218 Strand Limited. 218 Strand Limited then donates to The Society of Mediators.

This allows the charity to have:

1. Infrastructure provided risk free
2. Very little financial risk
3. A valuable income stream within minimal investment

218 Strand Limited is primarily controlled by Mr J C Dingle, who is also a honorary CEO of the charity. The Trustees believe that the arrangement is in the best interest of the charity as it allows the charity to continue raising funds. Mr J C Dingle underpins both 218 Strand Limited and the charity.

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, doing the work of the society - mainly on free courses or mediations. These are not payments for being a trustee of the charity, but rather re-imburement of costs for the various courses throughout the year.

	2025	2024
	£	£
J Dingle	<u>-</u>	<u>947</u>

THE SOCIETY OF MEDIATORS

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

	2025	2024
	Unrestricted fund	Unrestricted fund
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Charitable and political donations	-	600
Membership subscriptions	<u>25,610</u>	<u>22,633</u>
	25,610	23,233
Other trading activities		
Mediation courses	351,439	233,825
Other revenue	<u>838</u>	<u>-</u>
	352,277	233,825
Investment income		
Deposit account interest	<u>75</u>	<u>-</u>
Total incoming resources	377,962	257,058
EXPENDITURE		
Other trading activities		
Other expenses	277,387	168,205
Advertising and marketing	1,201	1,954
Rent	-	2,653
Other	3,750	947
Tutor fees	<u>82,677</u>	<u>73,366</u>
	365,015	247,125
Support costs		
Management	-	29
Insurance	530	1,472
Subscriptions	273	-
Accountancy	3,480	1,499
Consultancy	<u>1,500</u>	<u>-</u>
	5,783	3,000
Finance		
Bank charges	7,915	4,258
Information technology		
Website development	<u>106</u>	<u>37</u>
Total resources expended	<u>378,819</u>	<u>254,420</u>
Net expenditure	<u><u>(857)</u></u>	<u><u>2,638</u></u>

This page does not form part of the statutory financial statements

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE SOCIETY OF MEDIATORS**



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THE SOCIETY OF MEDIATORS

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FOR THE YEAR ENDED 31 MARCH 2024**

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THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

The Society's Objectives, Purposes, and Activities have remained unchanged in its first eleven years of operating. They were subject to a ten year review in the last period and found to be appropriate for the next ten years – notwithstanding the pandemic and its aftermath: the wisdom of having an arm's length trading company that served to protect the Society from those difficulties was proven, and the ability of the active and motivated Trustees to lead the Society's recovery is celebrated.

Summary of Activities in 2024

The Society has again delivered its not-for-profit training courses worldwide. Students and professionals from Cape Town to the Cayman Islands, and from Greece to Gateshead, and Taunton to Temple. More than 1,150 people from all walks of life attended the Society's educational events – many of them for free or as pro bono placements, or on very substantial (up to 90%) bursaries.

The Society was proud to deliver training into a major Township (Alexandra) near Johannesburg at no cost to locals and to do similar work in the Caribbean delivering training and career path opportunities to people who would not have been able to access the same. The Deputy Premier of the Cayman Island's took time to commend the Society's work in the region and similar recognition was given by South African judiciary and leaders.

In 2024 it also began similar work in Pakistan through the establishment of a Chapter of the Society in Islamabad and was delighted by the energy and achievements of the members of the Chapter in its first season – again commended by local judicial leaders and professional bodies.

The Society is, however, about much more than education. It is also about offering mediation to promote resolution of disputes, free at the point of use without means testing. It does so through the funding it raises from training and as such the Free Mediation is both unique in these islands and the flagship cause for the Society. It remains central to the mission and objectives the Society and its 500 members advance.

The free mediation service is integrated with the courts in London and is delivered by members and alumni, administered through 218 Strand Limited, and is backed by our Trustees and administration. It settled numerous disputes to the benefit of the public and to the court system – at no cost to either. It is operated for some ten weeks in the London courts but all year around the country and is open to applications by any member of the public.

Further the Society bonded with the Sikh Court in 2024 and trained more than 24 members of this unique institution in the use of mediation to resolve matters. This has drawn widespread public approval and affirmation and the Society will look to reach out to other communities on the back of this success.

Finally, in 2024 the Society began a relationship with Greek bodies and presented three courses in Greece with highly subsidised fees to establish a cohort of mediators in community and workplace settings in particular. This was a success and a Festival of Listening in 2025 will be sponsored by Corfu Mediation and supported by the Society's Faculty as mediation's role in peace-making initiatives continues to evolve.

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES - continued

Plans for 2025

The Society will continue:

- to educate through the long-term not for profit training programme
- to promote mediation through its outreach activities worldwide
- to resolve disputes between members of the public with the Free Mediation Project
- to expand knowledge and use of mediation with its courts and other charities.

We will also promote mediation – in Parliament, in the Ministry and Judiciary and to the public to encourage its use. The Third Edition of our textbook on the subject, "Practical Mediation" which was published in September 2023, will continue and this will be re-written in 2025 to be offered along with new links to other charities that will be readily accepted.

The Society will promote the wider initiatives with mediation and the work by the courts after Churchill v Merthyr Tydfil but more directly, through our wider publications and the newsletter, The Listening Brief , which is well read by more than 2,000 people each month.

The Society has entered into fresh and updated not-for-profit training arrangements to safeguard the objective of education until at least 31st March 2030. It will again work in the Caribbean, South Africa, and Europe on pro bono or not-for-profit bases and will seek support of sponsors for this work. It will educate and inform across the British Isles and into four Universities, as well as professional bodies with a new relationship with CILEX following that which has been in place with the Bar Council for five years.

The Trustees, who are an increasingly diverse group under new Chair Ruby Sandhu, are confident that they have established sound Foundations for continued growth, properly regulated, and supervised, with the guidance of their Accountants and advisers and with excellent oversight. They look forward to an active and successful 2025.

FINANCIAL REVIEW

The Society's financial performance in 2024 showed a pleasing turnaround after the difficult pandemic and post-Pandemic era. Membership was up, course income improved and the surplus improved. It is anticipated that the year ended 31st March 2025 will also see a surplus of income over expenditure, replenishing the reserves.

The Society's footprint has been reduced in 218 Strand for 2025-2030 with a generous arrangements by the Landlord there and costs have been reduced by 90% for the 2025 year. This will improve the availability of funds to support free and pro bono activities.

The Trustees are wholly satisfied that the structure meets the SOM's needs and is effective. The Society of Mediators has no loan debts, no significant liabilities, is insured and strongly managed financially. All risks are covered by E&O and general insurance by Hiscox.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. As stated above, this was reviewed in 2024 and found fit for purpose with a further ten year review planned for 2034.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151526

THE SOCIETY OF MEDIATORS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Principal address

The Society of Mediators
Fourth Floor
218 Strand
London
WC2R IAT

Trustees

I Strathcarron (Resigned 30 January 2025)
D Collis (Resigned 30 January 2025)
J Sephton (Resigned 30 January 2025)
R Sandhu
J Hodge
K Ealey
J Mulrooney
D M Cawdell-Trew
D Ingle
M Medforth
A Agbeze
E Tack
M Ganesan (Resigned 30 January 2025)
A Ogbomo (Appointed 30 January 2025)
N Cleaver (Appointed 30 January 2025)
A Fletcher (Appointed 30 January 2025)
B Mould (Appointed 1 Novmeber 2024; Resigned 30 January 2025))
T Ghose (Appointed 30 January 2025)
A Airey (Appointed 30 January 2025)

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Independent Examiner

Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

Approved by order of the board of Trustees on 30 January 2025 and signed on its behalf by:

Ruby Sandu – Trustee (Chair of The Trustees)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF MEDIATORS

Independent examiner's report to the trustees of The Society of Mediators

I report to the charity trustees on my examination of the accounts of The Society of Mediators (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael January BA FCA
Fellow of the Institute of Chartered Accountants in England and Wales
Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

30 January 2025

THE SOCIETY OF MEDIATORS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		2024	2023
		Unrestricted fund	Unrestricted fund
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		23,233	14,470
Other trading activities	2	233,825	125,001
Investment income	3	-	-
		<hr/>	<hr/>
Total		257,058	139,471
 EXPENDITURE ON			
Raising funds		247,125	152,008
Charitable activities			
Governance costs		7,295	4,770
		<hr/>	<hr/>
Total		254,420	156,778
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		2,638	(17,307)
 RECONCILIATION OF FUNDS			
Total funds brought forward		41,496	58,803
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		44,134	41,496
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

**BALANCE SHEET
31 MARCH 2024**

		2024	2023
		Unrestricted fund	Unrestricted fund
	Notes	£	£
CURRENT ASSETS			
Debtors		67,371	42,999
Cash at bank	6	4,647	4,390
		<hr/>	<hr/>
		72,018	47,389
CREDITORS			
Amounts falling due within one year	7	(27,884)	(5,893)
		<hr/>	<hr/>
NET CURRENT ASSETS		44,134	41,496
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		44,134	41,496
		<hr/>	<hr/>
NET ASSETS		44,134	41,496
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Unrestricted Funds	8	44,134	41,496
		<hr/>	<hr/>
TOTAL FUNDS		44,134	41,496
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2025 and were signed on its behalf by:

Ruby Sandu – Trustee (Chair of The Trustees)

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Mediation courses	233,825	113,280
Rents received	-	11,721
	<u>233,825</u>	<u>125,001</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	-	-
	<u>-</u>	<u>-</u>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, in year doing work of the society - mainly on free courses or mediations. Disclosure of these amounts can be seen in the Related Party Disclosures not to the financial statements.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	14,470
Other trading activities	125,001
Investment income	-
	<hr/>
Total	139,471
EXPENDITURE ON	
Raising funds	152,008
Charitable activities	
Governance costs	4,770
	<hr/>
Total	156,778
	<hr/>
NET INCOME/(EXPENDITURE)	(17,307)
RECONCILIATION OF FUNDS	
Total funds brought forward	58,803
	<hr/>
TOTAL FUNDS CARRIED FORWARD	41,496
	<hr/> <hr/>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	29,372	5,000
Other debtors	37,999	37,999
VAT	-	-
	<u>67,371</u>	<u>42,999</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	827	827
Other creditors	1,160	3,860
VAT	3,083	1,206
Accruals	22,814	-
	<u>27,884</u>	<u>5,893</u>

8. MOVEMENT IN FUNDS

	At 01.04.23 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General fund	41,496	2,638	44,134
	<u>41,496</u>	<u>2,638</u>	<u>44,134</u>
TOTAL FUNDS			

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	257,058	(254,420)	2,638
	<u>257,058</u>	<u>(254,420)</u>	<u>2,638</u>
TOTAL FUNDS			

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 01.04.22 £	Net movement in funds £	At 31.03.23 £
Unrestricted funds			
General fund	58,803	(17,307)	41,496
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,803</u>	<u>(17,307)</u>	<u>41,496</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	139,471	(156,778)	(17,307)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>139,471</u>	<u>(156,778)</u>	<u>(17,307)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.22 £	Net movement in funds £	At 31.03.24 £
Unrestricted funds			
General fund	58,803	(14,669)	44,134
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>58,803</u>	<u>(14,669)</u>	<u>44,134</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	396,529	(411,198)	(14,669)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>396,529</u>	<u>(411,198)</u>	<u>(14,669)</u>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

9. RELATED PARTY DISCLOSURES

The charity operates from a premises at 218 The Strand, London. The charity has a service agreement with 218 Strand Limited to sub-let rooms at the property. This is done on an arms length basis to third parties, and the rent received by the charity is then passed to 218 Strand Limited. 218 Strand Limited then donates to The Society of Mediators.

This allows the charity to have:

1. Infrastructure provided risk free
2. Very little financial risk
3. A valuable income stream within minimal investment

218 Strand Limited is primarily controlled by Mr J C Dingle, who is also a honorary CEO of the charity. The Trustees believe that the arrangement is in the best interest of the charity as it allows the charity to continue raising funds. Mr J C Dingle underpins both 218 Strand Limited and the charity.

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, doing the work of the society - mainly on free courses or mediations. These are not payments for being a trustee of the charity, but rather re-imburement of costs for the various courses throughout the year.

	2024	2023
	£	£
D Ingle	-	1,304
K Ealey	-	215
J Dingle	947	-
J Mulrooney	-	1,447
J Shepton	-	500
	<u>947</u>	<u>3,466</u>

THE SOCIETY OF MEDIATORS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024	2023
	Unrestricted fund	Unrestricted fund
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Charitable and political donations	600	5,000
Membership subscriptions	<u>22,633</u>	<u>9,470</u>
	23,233	14,470
Other trading activities		
Mediation courses	233,825	113,280
Rents received	<u>-</u>	<u>11,721</u>
	233,825	125,001
Investment income		
Deposit account interest	<u>-</u>	<u>-</u>
Total incoming resources	257,058	139,471
EXPENDITURE		
Other trading activities		
Other operating leases	168,205	94,739
Advertising and marketing	1,954	-
Rates and water	-	(588)
Rent	2,653	-
Other operating expenses	947	-
Tutor fees	<u>73,366</u>	<u>57,857</u>
	247,125	152,008
Support costs		
Management	29	243
Insurance	1,472	212
Subscriptions	-	246
Accountancy	<u>1,499</u>	<u>660</u>
	3,000	1,361
Finance		
Bank charges	4,258	2,828
Information technology		
Website development	<u>37</u>	<u>581</u>
Total resources expended	<u>254,420</u>	<u>156,778</u>
Net expenditure	<u><u>2,638</u></u>	<u><u>(17,307)</u></u>

This page does not form part of the statutory financial statements

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE SOCIETY OF MEDIATORS**



Bagborough Accountancy
Chartered Accountants & Business Advice

13, Wall Park Road, Brixham, Torbay, TQ5 9UE

THE SOCIETY OF MEDIATORS

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

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Detailed Statement of Financial Activities	12

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

In 2023, the Society completed its first decade as a Charity and its recovery from the Pandemic that gripped the world and changes dispute resolution forever. The period from 1st April 2022 to 31st March 2023 was a difficult year. However, since then, there has been a year of growth and renewal with major development projects.

Summary of Activities in 2023

The Society has again delivered its not-for-profit training courses worldwide. Students and professionals from the Caribbean to Catterick, Johannesburg to Geordieland and the Temple to Taunton have benefitted from world-class training and development, often (in about a third of cases) on free, bursary, or pro bono places to fulfil our mission. More than 500 new mediators have successfully completed our training worldwide in 2023 and many more our CPD.

But the Society is about more than education. It is also about resolution and as such the Free Mediation Project has been central to the mission and objectives we advance. Delivered by members for free over a two-month period, and backed by our Trustees and administration, the FMP offers solo and co-mediations in the courts to whoever needs them, regardless of means. This proved popular in August and September 2023 and many dozens of litigants went home happy that they met us.

We also promote mediation – in Parliament, in the Ministry and Judiciary and to the public to encourage its use. The Third Edition of our textbook on the subject, "*Practical Mediation*" was published in September 2023, and we offered new links with other charities that were readily accepted. These will mature in 2024 as set out below. We also engaged with the wider developments in the field, not just to promote uptake as encouraged by the courts through *Churchill v Merthyr Tydfil*, but more directly, through our wider work and newsletter, "*The Listening Brief*", which is well read. We have contributed to the growth of mediation in the NHS and in Restorative Justice projects in South Africa, in the creation of centres in the Cayman Islands and Corfu.

Plans for 2024

The Society is working in four levels in 2024:

- to educate through the continuing training programme
- to promote mediation through its new mid-summer conference
- to resolve problems through the Free Mediation Project
- to expand knowledge and use with its courts and other charities.

We signed, in December 2023, a MOU with the International Dispute Resolution Institute in Pakistan to establish a chapter of the Society in Islamabad and to train mediators from March 2024. Reciprocal arrangements will see dedicated dispute resolution professionals come to London to study and develop their knowledge and skills. This is a major step in the development of bilateral work.

The Society will also work in Gaborone and in Greece, in South Africa and in the Cayman Islands in 2024 – and is looking to take its mission further afield. Potentially Lebanon, Saudi Arabia and Esawtini will come into our areas of commitment as well and certainly are part of the ambition for 2025. To support this, we will be expanding the Training Faculty, who themselves will undergo updated training and operating a reflective learning programme to be truly inclusive and diverse.

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES - continued Plans for 2024

Our new Trustees for 2024 reflect this ambition and we celebrate the development of wider informal education programmes and plans whilst remaining true to our Governing document. We will work closely with other bodies involved in mediation and ensure that there is an effective voice for true access to mediation, which is more than just a process governed and ruled by rich interests. We are delighted to have a close relationship with the Bar Council in England and Wales, with the Association of Arbitrators of Southern Africa NPC, with the Mediation Mechanics of Botswana, and the Cayman Islands Mediation and Arbitration Centre as well as the IDRI and other major groups around the world.

Mediation is truly for all and in 2024 we will ensure that the Society continues to be London's leading school of mediation and at the front of promotion and resolution.

FINANCIAL REVIEW

It is the policy of the charity to maintain as much cash reserves as fundraising allows, as it builds reserves to fund future projects. The reserves policy and current level of reserves is kept under constant review by the Trustees.

In the year ended 31st March 2023 the income was less than the previous year. Mediation Course income was £113,280 (previous year £148,664) due partly to the increase in free, bursary, or pro bono places.

The income from the subletting of office space for other tenants and meeting rooms was significantly reduced to £11,721,(previous year £152,239) as the Society of Mediators relocated within the offices of 218 Strand from the Second floor to more suitable smaller offices on the Fourth Floor eliminating the need to sublet office space.

The operating costs also reduced significantly to £152,008 (previous year £294,263) mainly due to the relocation.

This was a transitional year with the office move, resulting in expenditure exceeding income by £17,307.

It is anticipated that the year ended 31st March 2024 will return to a surplus of income over expenditure, replenishing the reserves.

The Trustees are wholly satisfied that the structure meets the SOM's needs and is effective. The Society of Mediators had no loan debts, no significant liabilities, is insured and strongly managed financially. All risks are covered by E&O and general insurance by Hiscox.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees plan to conduct a ten-year review of the deed trust and bring in any amendments in 2024 with the Charity Commissions' guidance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151526

THE SOCIETY OF MEDIATORS

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

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Principal address

The Society of Mediators
Fourth Floor
218 Strand
London
WC2R IAT

Trustees

I Strathcarron
D Collis
J Sephton
R Sandhu
J Hodge
K Ealey
J Mulrooney
D M Cawdell-Trew
D Ingle
M Edforth
A Agbeze
E Tack
M Ganesan

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Independent Examiner

Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

Approved by order of the board of Trustees on 26 January 2024 and signed on its behalf by:

Lord Ian Strathcarron – Trustee (Vice Chairman)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF MEDIATORS

Independent examiner's report to the trustees of The Society of Mediators

I report to the charity trustees on my examination of the accounts of The Society of Mediators (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael January BA FCA
Fellow of the Institute of Chartered Accountants in England and Wales
Bagborough Accountancy
Chartered Accountants
13, Wall Park Road
Brixham
Torbay
TQ5 9UE

26 January 2024

THE SOCIETY OF MEDIATORS

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

		2023	2022
		Unrestricted fund	Unrestricted fund
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		14,470	9,700
Other trading activities	2	125,001	300,903
Investment income	3	-	-
		<hr/>	<hr/>
Total		139,471	310,603
 EXPENDITURE ON			
Raising funds		152,008	294,263
Charitable activities			
Governance costs		4,770	7,903
		<hr/>	<hr/>
Total		156,778	302,166
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		(17,307)	8,437
 RECONCILIATION OF FUNDS			
Total funds brought forward		58,803	50,366
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		41,496	58,803
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS**BALANCE SHEET
31 MARCH 2023**

		2023	2022
		Unrestricted fund	Unrestricted fund
	Notes	£	£
CURRENT ASSETS			
Debtors		42,999	52,498
Cash at bank	6	4,390	12,306
		<hr/>	<hr/>
		47,389	64,804
CREDITORS			
Amounts falling due within one year	7	(5,893)	(6,001)
		<hr/>	<hr/>
NET CURRENT ASSETS			
		41,496	58,803
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		41,496	58,803
		<hr/>	<hr/>
NET ASSETS			
		41,496	58,803
		<hr/>	<hr/>
FUNDS			
Unrestricted Funds	8	41,496	58,803
		<hr/>	<hr/>
TOTAL FUNDS			
		41,496	58,803
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2024 and were signed on its behalf by:

Lord Ian Strathcarron – Trustee (Vice Chairman)

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Mediation courses	113,280	148,664
Rents received	<u>11,721</u>	<u>152,239</u>
	<u>125,001</u>	<u>300,903</u>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

3. INVESTMENT INCOME

	2023 £	2022 £
Deposit account interest	-	-

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, in year doing work of the society - mainly on free courses or mediations. Disclosure of these amounts can be seen in the Related Party Disclosures not to the financial statements.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,700
Other trading activities	300,903
Investment income	-
	<hr/>
Total	310,603
EXPENDITURE ON	
Raising funds	269,643
Charitable activities	
Governance costs	32,523
	<hr/>
Total	302,166
	<hr/>
NET INCOME/(EXPENDITURE)	8,437
RECONCILIATION OF FUNDS	
Total funds brought forward	50,366
	<hr/>
TOTAL FUNDS CARRIED FORWARD	58,803
	<hr/> <hr/>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	5,000	14,499
Other debtors	37,999	37,999
VAT	-	-
	<u>42,999</u>	<u>52,498</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	827	827
Other creditors	3,860	3,860
VAT	1,206	1,314
	<u>5,893</u>	<u>6,001</u>

8. MOVEMENT IN FUNDS

	At 01.04.22	Net movement in funds	At 31.03.23
	£	£	£
Unrestricted funds			
General fund	58,803	(17,307)	41,496
	<u>58,803</u>	<u>(17,307)</u>	<u>41,496</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	139,471	(156,778)	(17,307)
	<u>139,471</u>	<u>(156,778)</u>	<u>(17,307)</u>

Comparatives for movement in funds

	At 01.04.21	Net movement in funds	At 31.03.22
	£	£	£
Unrestricted funds			
General fund	50,366	8,437	58,803
	<u>50,366</u>	<u>8,437</u>	<u>58,803</u>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,603	(302,166)	8,437
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>310,603</u>	<u>(302,166)</u>	<u>8,437</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.21 £	Net movement in funds £	At 31.03.23 £
Unrestricted funds			
General fund	50,366	(8,870)	41,496
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>50,366</u>	<u>(8,870)</u>	<u>41,496</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	450,074	(458,944)	(8,870)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>450,074</u>	<u>(458,944)</u>	<u>(8,870)</u>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

9. RELATED PARTY DISCLOSURES

The charity operates from a premises at 218 The Strand, London. The charity has a service agreement with 218 Strand Limited to sub-let rooms at the property. This is done on an arms length basis to third parties, and the rent received by the charity is then passed to 218 Strand Limited. 218 Strand Limited then donates to The Society of Mediators.

This allows the charity to have:

1. Infrastructure provided risk free
2. Very little financial risk
3. A valuable income stream within minimal investment

218 Strand Limited is primarily controlled by Mr J C Dingle, who is also a honorary CEO of the charity. The Trustees believe that the arrangement is in the best interest of the charity as it allows the charity to continue raising funds. Mr J C Dingle underpins both 218 Strand Limited and the charity.

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, doing the work of the society - mainly on free courses or mediations. These are not payments for being a trustee of the charity, but rather re-imburement of costs for the various courses throughout the year.

	2023	2022
	£	£
C Keane	-	25,970
D Ingle	1,304	2,341
K Ealey	215	-
J Mulrooney	1,447	-
J Shepton	500	-
	<u>3,466</u>	<u>28,311</u>

THE SOCIETY OF MEDIATORS

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

	2023	2022
	Unrestricted fund	Unrestricted fund
	£	£
INCOME AND ENDOWMENTS FROM		
Donations and legacies		
Charitable and political donations	5,000	-
Membership subscriptions	<u>9,470</u>	<u>9,700</u>
	14,470	9,700
Other trading activities		
Mediation courses	113,280	148,664
Rents received	<u>11,721</u>	<u>152,239</u>
	125,001	300,903
Investment income		
Deposit account interest	<u>-</u>	<u>-</u>
Total incoming resources	139,471	310,603
EXPENDITURE		
Other trading activities		
Other operating leases	94,739	158,865
Consultancy	-	24,620
Rates and water	(588)	7,910
Other operating expenses	-	-
Tutor fees	<u>57,857</u>	<u>102,868</u>
	152,008	294,263
Support costs		
Management	243	761
Insurance	212	-
Subscriptions	246	-
Telephone	-	2,692
Accountancy	<u>660</u>	<u>460</u>
	1,361	3,913
Finance		
Bank charges	2,828	1,858
Information technology		
Website development	<u>581</u>	<u>2,132</u>
Total resources expended	<u>156,778</u>	<u>302,166</u>
Net expenditure	<u><u>(17,307)</u></u>	<u><u>8,437</u></u>

This page does not form part of the statutory financial statements

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
THE SOCIETY OF MEDIATORS**



Bagborough Accountancy
Chartered Accountants & Business Advice

Adelaide Cottage, West Bagborough, Taunton, Somerset, TA1 4EF
- and -
2, The Crescent, Taunton, Somerset, TA1 4EA

THE SOCIETY OF MEDIATORS

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

The period since March 2021 to date has again been unprecedented and challenging for our society, the world and therefore again of course the Society. We have only survived through the vigorous support of Trustees, volunteers and 218 Strand Limited which underwrites the activities and infrastructure. Income had substantially collapsed in 2020/2021 as training all but stopped and the ability to let out rooms or undertake paid mediations stopped. Rental on these slowly returned and then to a modest degree, we have had to rely on the unpaid support of many.

Happily the Free Mediation Project was through the active work of Keith, Bernie, Helen, and our paid administrator – and the supporting mediators - able to work to a significant degree with the CLCC/RCJ and Trustees/volunteers endured COVID and other challenges. This resulted in a two month long programme of high profile work which was the high point of the year.

There was again no direct overseas training in person but there was Zoom training in a range of countries (19) and there were major initiatives which saw the Society begin an active engagement with a range of other organisations and standards bodies, and family mediation outreach with – amongst others - DMS.

We also provided more than 120 completely free places on various training courses in the last five years and subsidised many more – in all 114 people have benefitted in 2022 from partial or full fee remissions.

ACHIEVEMENT AND PERFORMANCE

We provided considerable guidance to government and were ably represented by our Vice Chair and volunteer CEO at the highest levels of government, judicial and MOJ mediation planning providing input and learning.

We continued to have a presence in updating mediation procedures and benefitted from Eleanor Tack's regular newsletter the Listening Brief. We also took on Helen Chapman as our full time Operations Officer in September who has already made a notable difference.

We developed our already effective administration underpinning the training and began the process of offering remote on-demand training through the web portal that is now available: this will enable very inexpensive training for underrepresented people. We managed to run training across Southern Africa on Zoom, training more than a seventy people from Botswana, South Africa, Lesotho, and Namibia. We also engaged with various Asian and Caribbean communities on Zoom courses.

This work continues and we are looking at common international protocols. We are looking at a quality assurance programme and a major appeal in 2023.

FINANCIAL REVIEW

218 Strand Ltd and the Trustees continue to support the charity and believe that the charity will continue to benefit from this committed CSR into the foreseeable future. The ability to licence and hire out the SOM's headquarters at 218 Strand for other charitable and community interest group uses (doctors meetings, dispute resolution, mediation - for example) has led to a steady stream of income which means that the Charity is financially secure. It has a strong management structure and careful financial review on all levels.

The Society is indebted to the skills of many – from our Accounts officer Alice Green for taking advantage of any opportunity to keep matters sound, to our house staff: Eleanor, Gordon, and now Helen across the year. We also benefitted from the drive and direction of the Trustees who spared not a moment.

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW - continued

It is the initial policy of the charity to maintain as much cash reserves as fundraising allows, as it builds reserves in order to fund future projects. The reserves policy and the current level of reserves is kept under constant review by the Trustees.

The Trustees are wholly satisfied that the structure meets the SOM's needs and is effective. SOM has no debt, no adverse liabilities, is insured, and (as set out below) strongly managed financially. All risks are covered by E&O and general insurance provided by Hiscox.

We record with thanks the service of Claire Kean over the last five years, and Jonathan Dingle FRSA as a Trustee after two terms since 2012. He continues to lead the training faculty through 218 Strand Limited. Stirling Pugh has also stepped down after five years excellent service. We welcome Martin Medforth, Ama Agbeze and Eleanor Tack.

It is to these fine individuals working collectively and selflessly that we collectively look for our direction in 2023 and beyond and we can do so now with a fresh and stable confidence.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees plan to conduct a ten year review of the deed trust and bring in any amendments in 2022 with the Charity Commission's guidance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151526

Principal address

Second Floor
218 Strand
London
WC2R 1AT

Trustees

J C Dingle (Resigned in year)
I Strathcarron
D Collis
J Sephton
R Sandhu
S Pugh (Resigned in year)
J Hodge
K Ealey
J Mulrooney
D M Cawdell-Trew
D Ingle
C Kean (Resigned in year)
M Edforth (Appointed in year)
A Agbeze (Appointed in year)
E Tack (Appointed in year)
M Ganesan (Appointed in Year)

THE SOCIETY OF MEDIATORS

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

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Independent Examiner

Bagborough Accountancy

Chartered Accountants

2, The Crescent

Taunton

Somerset

TA1 4EA

Approved by order of the board of Trustees on 26 January 2023 and signed on its behalf by:

M Ganesan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF MEDIATORS

Independent examiner's report to the trustees of The Society of Mediators

I report to the charity trustees on my examination of the accounts of The Society of Mediators (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Michael January BA FCA
Fellow of the Institute of Chartered Accountants in England and Wales
Bagborough Accountancy
Chartered Accountants
2, The Crescent
Taunton
Somerset
TA1 4EA

26 January 2023

THE SOCIETY OF MEDIATORS

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

		2022	2021
		Unrestricted fund	Unrestricted fund
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,700	6,397
Other trading activities	2	300,903	242,736
Investment income	3	-	1
		<hr/>	<hr/>
Total		310,603	249,134
 EXPENDITURE ON			
Raising funds		294,263	241,277
Charitable activities			
Governance costs		7,903	9,277
		<hr/>	<hr/>
Total		302,166	250,554
		<hr/>	<hr/>
NET INCOME/(EXPENDITURE)		8,437	(1,420)
 RECONCILIATION OF FUNDS			
Total funds brought forward		50,366	51,786
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		58,803	50,366
		<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

**BALANCE SHEET
31 MARCH 2022**

		2022	2021
		Unrestricted fund	Unrestricted fund
	Notes	£	£
CURRENT ASSETS			
Debtors		52,498	36,125
Cash at bank	6	12,306	17,769
		<hr/>	<hr/>
		64,804	53,894
CREDITORS			
Amounts falling due within one year	7	(6,001)	(3,528)
		<hr/>	<hr/>
NET CURRENT ASSETS		58,803	50,366
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		58,803	50,366
		<hr/>	<hr/>
NET ASSETS		58,803	50,366
		<hr/> <hr/>	<hr/> <hr/>
FUNDS			
Unrestricted Funds	8	58,803	50,366
		<hr/>	<hr/>
TOTAL FUNDS		58,803	50,366
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2023 and were signed on its behalf by:

M Ganesan - Trustee

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Mediation courses	148,664	87,460
Rents received	<u>152,239</u>	<u>155,276</u>
	<u>300,903</u>	<u>242,736</u>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	-	1

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, in year doing work of the society - mainly on free courses or mediations. Disclosure of these amounts can be seen in the Related Party Disclosures not to the financial statements.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	6,397
Other trading activities	242,736
Investment income	1
	<hr/>
Total	249,134
 EXPENDITURE ON	
Raising funds	241,277
Charitable activities	
Governance costs	9,277
	<hr/>
Total	250,554
	<hr/>
NET INCOME/(EXPENDITURE)	(1,420)
 RECONCILIATION OF FUNDS	
Total funds brought forward	51,786
	<hr/>
TOTAL FUNDS CARRIED FORWARD	50,366
	<hr/> <hr/>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	14,499	21,069
Other debtors	37,999	14,677
VAT	-	379
	<u>52,498</u>	<u>36,125</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	827	828
Other creditors	3,860	2,700
VAT	1,314	-
	<u>6,001</u>	<u>3,528</u>

8. MOVEMENT IN FUNDS

	At 01.04.21 £	Net movement in funds £	At 31.03.22 £
Unrestricted funds			
General fund	50,366	8,437	58,803
	<u>50,366</u>	<u>8,437</u>	<u>58,803</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	310,603	(302,166)	8,437
	<u>310,603</u>	<u>(302,166)</u>	<u>8,437</u>

Comparatives for movement in funds

	At 01.04.20 £	Net movement in funds £	At 31.03.21 £
Unrestricted funds			
General fund	51,786	(1,420)	50,366
	<u>51,786</u>	<u>(1,420)</u>	<u>50,366</u>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	249,134	(250,554)	(1,420)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>249,134</u>	<u>(250,554)</u>	<u>(1,420)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.20 £	Net movement in funds £	At 31.03.22 £
Unrestricted funds			
General fund	51,786	7,017	58,803
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>51,786</u>	<u>7,017</u>	<u>58,803</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	559,737	(552,720)	7,017
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>559,737</u>	<u>(552,720)</u>	<u>7,017</u>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

9. RELATED PARTY DISCLOSURES

The charity operates from a premises at 218 The Strand, London. The charity has a service agreement with 218 Strand Limited to sub-let rooms at the property. This is done on an arms length basis to third parties, and the rent received by the charity is then passed to 218 Strand Limited. 218 Strand Limited then donates to The Society of Mediators.

This allows the charity to have:

1. Infrastructure provided risk free
2. Very little financial risk
3. A valuable income stream within minimal investment

218 Strand Limited is primarily controlled by Mr J C Dingle, who is also a honorary CEO of the charity. The Trustees believe that the arrangement is in the best interest of the charity as it allows the charity to continue raising funds. Mr J C Dingle underpins both 218 Strand Limited and the charity.

Some Trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, doing the work of the society - mainly on free courses or mediations. These are not payments for being a trustee of the charity, but rather re-imburement of costs for the various courses throughout the year.

	2022	2021
	£	£
C Keane	25,970	9,448
D Ingle	2,341	2,494
R Sandhu	-	814
	<u>28,311</u>	<u>12,756</u>

THE SOCIETY OF MEDIATORS

England & Wales - Charity number 1151526

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
THE SOCIETY OF MEDIATORS**

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

THE SOCIETY OF MEDIATORS

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

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THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

The period since March 2020 to date has been unprecedented for our society, the world and therefore of course the Society. We have only survived through the support of Trustees, volunteers, and 218 Strand Limited which underwrites the activities and infrastructure. Income substantially collapsed as training all but stopped, and the ability to let out rooms or undertake paid mediations stopped.

The Housing Project on which the Society embarked with the Government a year ago, and invested more than 2,500 hours of staff time in, came to nothing despite the Society doing everything right. Sadly, the other agencies were not properly prepared to take advantage of the mediators and organisation that the Society put in place. The net result was the Society was paid for its staff and infrastructure costs but did not make any return on investment which should have secured its future.

The Free Mediation Project was not able to work to any significant degree with the courts effectively shut to outsiders and Trustees badly affected by COVID. There was no overseas training in person or development of major 2019/2020 initiatives.

ACHIEVEMENT AND PERFORMANCE

That said there were positives - we survived! Mediation developed to online and Zoom and we updated our Code of Practice to reflect this, undertaking a series of Zoom courses to promote mediation. We provided more than 50 free places on those courses and subsidised many more. We provided considerable guidance to government and were ably represented by Claire Kean and Martin Davies at the highest levels of judicial and MOJ mediation planning providing input and learning.

We continued to have a presence in updating mediation procedures and we took it to a new level signing an agreement to provide mediations to the Almshouses Association. We reformed our procedures for dealing with members and benefitted from Eleanor Tack's regular newsletter the Listening Brief.

We also moved to have more effective administration underpinning the training and began the process of offering remote on-demand training through the web portal that is now available: this will enable very inexpensive training for underrepresented people. We managed to run training across Southern Africa on Zoom, training more than a hundred people from Botswana, South Africa, Lesotho, and Namibia. This work continues and we are looking at common international protocols.

FINANCIAL REVIEW

218 Strand Ltd and the trustees continue to support the charity and believe that the charity will continue to benefit from this committed CSR into the foreseeable future. The ability to licence and hire out the SOM's headquarters at 218 Strand for other charitable and community interest group uses (doctors meetings, dispute resolution, mediation - for example) has led to a steady stream of income which means that the Charity is financially secure. It has a strong management structure and careful financial review on all levels.

The Society is indebted to the skills of many - from our Accounts officer Alice Green for taking advantage of any opportunity to keep matters sound, to our house staff: Eleanor, Gordon, and Cerise across the year as well as other Kings staff. We also benefitted from the drive and direction of the Trustees who spared not a moment.

It is to these fine individuals that we collectively look for our direction in 2022 and beyond and we can do so now with a fresh and stable confidence.

It is the initial policy of the charity to maintain as much cash reserves as fundraising allows, as it builds reserves in order to fund future projects.

The reserves policy and the current level of reserves is kept under constant review by the trustees.

The Trustees are wholly satisfied that the structure meets the SOM's needs and is effective. SOM has no debt, no adverse liabilities, is insured, and (as set out below) strongly managed financially. All risks are covered by E&O and general insurance provided by Hiscox.

THE SOCIETY OF MEDIATORS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees plan to conduct a ten year review of the deed of trust and bring in any amendments in 2022 with the Charity Commission's guidance.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1151526

Principal address

Second Floor
218 Strand
London
WC2R 1AT

Trustees

J C Dingle
I Strathcarron
D Collis
J Sephton
R Sandhu
S Pugh
J Hodge
K Ealey
J Mulrooney
A Fletcher
D M Cawdell-Trew
D Ingle
C Kean

Independent Examiner

DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

Approved by order of the board of trustees on 27 January 2022 and signed on its behalf by:

J C Dingle - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE SOCIETY OF MEDIATORS

Independent examiner's report to the trustees of The Society of Mediators

I report to the charity trustees on my examination of the accounts of The Society of Mediators (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

John Garbutt
The Institute of Chartered Accountants
DSC
Chartered Accountants
Tattersall House
East Parade
Harrogate
North Yorkshire
HG1 5LT

27 January 2022

THE SOCIETY OF MEDIATORS

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

	Notes	2021 Unrestricted fund £	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		6,397	1,477
Other trading activities	2	242,736	345,835
Investment income	3	1	3
Total		<u>249,134</u>	<u>347,315</u>
EXPENDITURE ON			
Raising funds		241,277	339,856
Charitable activities			
Governance costs		9,277	10,903
Total		<u>250,554</u>	<u>350,759</u>
NET INCOME/(EXPENDITURE)		<u>(1,420)</u>	<u>(3,444)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		51,786	55,230
TOTAL FUNDS CARRIED FORWARD		<u><u>50,366</u></u>	<u><u>51,786</u></u>

The notes form part of these financial statements

THE SOCIETY OF MEDIATORS

**BALANCE SHEET
31 MARCH 2021**

		2021 Unrestricted fund £	2020 Total funds £
CURRENT ASSETS	Notes		
Debtors	6	36,125	37,850
Cash at bank		17,769	20,320
		<u>53,894</u>	<u>58,170</u>
CREDITORS			
Amounts falling due within one year	7	(3,528)	(6,384)
		<u>50,366</u>	<u>51,786</u>
NET CURRENT ASSETS			
		<u>50,366</u>	<u>51,786</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>50,366</u>	<u>51,786</u>
NET ASSETS			
		<u>50,366</u>	<u>51,786</u>
FUNDS	8		
Unrestricted funds		<u>50,366</u>	<u>51,786</u>
TOTAL FUNDS		<u>50,366</u>	<u>51,786</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 January 2022 and were signed on its behalf by:

J C Dingle - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Mediation courses	87,460	141,054
Rents received	155,276	204,781
	<u>242,736</u>	<u>345,835</u>

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>1</u>	<u>3</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

Some trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, in year doing the work of the society - mainly on free courses or mediations. Disclosure of these amounts can be seen in the Related Party Disclosures note to the financial statements.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,477
Other trading activities	345,835
Investment income	<u>3</u>
Total	347,315
EXPENDITURE ON	
Raising funds	339,856
Charitable activities	
Governance costs	10,903
Total	<u>350,759</u>
NET INCOME/(EXPENDITURE)	<u>(3,444)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	55,230
TOTAL FUNDS CARRIED FORWARD	<u><u>51,786</u></u>

THE SOCIETY OF MEDIATORS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	21,069	14,601
Other debtors	14,677	15,837
VAT	379	7,412
	<u>36,125</u>	<u>37,850</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	828	834
Other creditors	2,700	5,550
	<u>3,528</u>	<u>6,384</u>

8. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	51,786	(1,420)	50,366
	<u>51,786</u>	<u>(1,420)</u>	<u>50,366</u>
TOTAL FUNDS	<u>51,786</u>	<u>(1,420)</u>	<u>50,366</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	249,134	(250,554)	(1,420)
	<u>249,134</u>	<u>(250,554)</u>	<u>(1,420)</u>
TOTAL FUNDS	<u>249,134</u>	<u>(250,554)</u>	<u>(1,420)</u>

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	55,230	(3,444)	51,786
	<u>55,230</u>	<u>(3,444)</u>	<u>51,786</u>
TOTAL FUNDS	<u>55,230</u>	<u>(3,444)</u>	<u>51,786</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	347,315	(350,759)	(3,444)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>347,315</u>	<u>(350,759)</u>	<u>(3,444)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	55,230	(4,864)	50,366
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>55,230</u>	<u>(4,864)</u>	<u>50,366</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	596,449	(601,313)	(4,864)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>596,449</u>	<u>(601,313)</u>	<u>(4,864)</u>

9. RELATED PARTY DISCLOSURES

The charity operates from a premises at 218 The Strand, London. The charity has a service agreement with 218 Strand Limited to sub-let rooms at the property. This is done on an arms length basis to third parties, and the rent received by the charity is then passed to 218 Strand Limited. 218 Strand Limited then donates amounts to SoM.

This allows the charity to have:

1. Infrastructure provided risk free
2. Very little financial risk
3. A valuable income stream within minimal investment

218 Strand Limited is primarily controlled by Mr J C Dingle, who is also a trustee of the charity. The trustees believe that the arrangement is in the best interests of the charity as it allows the charity to continue raising funds. Mr J C Dingle underpins both 218 Strand Limited and the charity.

THE SOCIETY OF MEDIATORS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

9. RELATED PARTY DISCLOSURES - continued

Some trustees are reimbursed for expenses, travel, accommodation, photocopying, books, exam and assessment fees, room hires, and costs throughout the year, doing the work of the society - mainly on free courses or mediations. These are not payments for being a trustee of the charity, but rather re-imburement of costs for the various courses throughout the year.

C Keane: £9,448

D Ingle: £2,494

R Sandhu: £814

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Membership subscriptions	6,397	1,477
Other trading activities		
Mediation courses	87,460	141,054
Rents received	155,276	204,781
	<u>242,736</u>	<u>345,835</u>
Investment income		
Deposit account interest	1	3
	<u>249,134</u>	<u>347,315</u>
Total incoming resources	249,134	347,315
EXPENDITURE		
Other trading activities		
Other operating leases	167,931	195,024
Bad debts	-	1,200
Rates and water	5,537	7,787
Other operating expenses	-	42,556
Tutor fees	67,809	93,289
	<u>241,277</u>	<u>339,856</u>
Support costs		
Management		
Insurance	761	761
Telephone	471	1,040
Accountancy	2,400	3,058
Sundries	29	800
Travel	-	180
Advertising	525	-
Consultancy	3,000	-
	<u>7,186</u>	<u>5,839</u>
Finance		
Bank charges	1,821	1,089
Information technology		
Website development	270	3,975
	<u>250,554</u>	<u>350,759</u>
Total resources expended	250,554	350,759
Net expenditure	<u><u>(1,420)</u></u>	<u><u>(3,444)</u></u>

This page does not form part of the statutory financial statements