

**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**

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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**

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

The notes form part of these financial statements

**THE SOCIETY OF MEDIATORS**

**BALANCE SHEET**  
**31 MARCH 2021**

		2021 Unrestricted fund £	2020 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	6	36,125	37,850
Cash at bank		17,769	20,320
		<u>53,894</u>	<u>58,170</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(3,528)	(6,384)
		<u>50,366</u>	<u>51,786</u>
<b>NET CURRENT ASSETS</b>			
		<u>50,366</u>	<u>51,786</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>50,366</u>	<u>51,786</u>
<b>NET ASSETS</b>			
		<u>50,366</u>	<u>51,786</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>50,366</u>	<u>51,786</u>
<b>TOTAL FUNDS</b>		<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 £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,477
Other trading activities	345,835
Investment income	<u>3</u>
<b>Total</b>	<u>347,315</u>
 <b>EXPENDITURE ON</b>	
Raising funds	339,856
 <b>Charitable activities</b>	
Governance costs	10,903
 <b>Total</b>	<u>350,759</u>
 <b>NET INCOME/(EXPENDITURE)</b>	<u>(3,444)</u>
 <b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	55,230
 <b>TOTAL FUNDS CARRIED FORWARD</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	51,786	(1,420)	50,366
	<u>51,786</u>	<u>(1,420)</u>	<u>50,366</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	249,134	(250,554)	(1,420)
	<u>249,134</u>	<u>(250,554)</u>	<u>(1,420)</u>
<b>TOTAL FUNDS</b>	<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
	£	£	£
<b>Unrestricted funds</b>			
General fund	55,230	(3,444)	51,786
	<u>55,230</u>	<u>(3,444)</u>	<u>51,786</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	347,315	(350,759)	(3,444)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	55,230	(4,864)	50,366
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	596,449	(601,313)	(4,864)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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-imbursement 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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Membership subscriptions	6,397	1,477
<b>Other trading activities</b>		
Mediation courses	87,460	141,054
Rents received	155,276	204,781
	<hr/>	<hr/>
	242,736	345,835
<b>Investment income</b>		
Deposit account interest	1	3
	<hr/>	<hr/>
<b>Total incoming resources</b>	249,134	347,315
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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
	<hr/>	<hr/>
	241,277	339,856
<b>Support costs</b>		
<b>Management</b>		
Insurance	761	761
Telephone	471	1,040
Accountancy	2,400	3,058
Sundries	29	800
Travel	-	180
Advertising	525	-
Consultancy	3,000	-
	<hr/>	<hr/>
	7,186	5,839
<b>Finance</b>		
Bank charges	1,821	1,089
<b>Information technology</b>		
Website development	270	3,975
	<hr/>	<hr/>
Total resources expended	250,554	350,759
	<hr/>	<hr/>
<b>Net expenditure</b>	(1,420)	(3,444)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements