

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
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 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 1AT

##### **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 November 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**

		<b>2024</b>	<b>2023</b>
		Unrestricted fund	Unrestricted fund
	Notes	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		23,233	14,470
Other trading activities	2	233,825	125,001
Investment income	3	-	-
		<hr/>	<hr/>
<b>Total</b>		257,058	139,471
 <b>EXPENDITURE ON</b>			
Raising funds		247,125	152,008
<b>Charitable activities</b>			
Governance costs		7,295	4,770
		<hr/>	<hr/>
<b>Total</b>		254,420	156,778
		<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>		2,638	(17,307)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		41,496	58,803
		<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>		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	£	£
<b>CURRENT ASSETS</b>			
Debtors		67,371	42,999
Cash at bank	6	4,647	4,390
		<hr/>	<hr/>
		72,018	47,389
<b>CREDITORS</b>			
Amounts falling due within one year	7	(27,884)	(5,893)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		44,134	41,496
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		44,134	41,496
		<hr/>	<hr/>
<b>NET ASSETS</b>		44,134	41,496
		<hr/>	<hr/>
<b>FUNDS</b>			
Unrestricted Funds	8	44,134	41,496
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		44,134	41,496
		<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	-	-

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

**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 £
<b>Unrestricted funds</b>			
General fund	58,803	(17,307)	41,496
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	139,471	(156,778)	(17,307)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	58,803	(14,669)	44,134
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	396,529	(411,198)	(14,669)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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-imbursement 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
	£	£
<b>INCOME AND ENDOWMENTS FROM</b>		
<b>Donations and legacies</b>		
Charitable and political donations	600	5,000
Membership subscriptions	<u>22,633</u>	<u>9,470</u>
	23,233	14,470
<b>Other trading activities</b>		
Mediation courses	233,825	113,280
Rents received	<u>-</u>	<u>11,721</u>
	233,825	125,001
<b>Investment income</b>		
Deposit account interest	<u>-</u>	<u>-</u>
<b>Total incoming resources</b>	257,058	139,471
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
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
<b>Support costs</b>		
Management	29	243
Insurance	1,472	212
Subscriptions	-	246
Accountancy	<u>1,499</u>	<u>660</u>
	3,000	1,361
<b>Finance</b>		
Bank charges	4,258	2,828
<b>Information technology</b>		
Website development	<u>37</u>	<u>581</u>
Total resources expended	<u>254,420</u>	<u>156,778</u>
<b>Net expenditure</b>	<u><u>2,638</u></u>	<u><u>(17,307)</u></u>

This page does not form part of the statutory financial statements