

**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/>
FUNDS			
Unrestricted Funds	8	43,277	44,134
		<hr/>	<hr/>
TOTAL FUNDS		43,277	44,134
		<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	-

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	<u>15,882</u>	<u>22,814</u>
	<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>
TOTAL FUNDS	<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>
TOTAL FUNDS	<u>377,962</u>	<u>(378,819)</u>	<u>(857)</u>

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>

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-imbursement of costs for the various courses throughout the year.

	2025	2024
	£	£
J Dingle	-	947

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	25,610	22,633
	25,610	23,233
Other trading activities		
Mediation courses	351,439	233,825
Other revenue	838	-
	352,277	233,825
Investment income		
Deposit account interest	75	-
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	82,677	73,366
	365,015	247,125
Support costs		
Management	-	29
Insurance	530	1,472
Subscriptions	273	-
Accountancy	3,480	1,499
Consultancy	1,500	-
	5,783	3,000
Finance		
Bank charges	7,915	4,258
Information technology		
Website development	106	37
Total resources expended	378,819	254,420
Net expenditure	(857)	2,638

This page does not form part of the statutory financial statements