

Charity Registration No. 1161807

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Martin R Strang A Dunlop C Pickard (Chair) M Wojnar N Edwards B Adeloye P George (Treasurer)	(Appointed 10 November 2023) (Appointed 10 November 2023)
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CIO registered number 1161807

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Bay Lodge
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CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Foreword

Events of the past year continue to show the damaging effects of unresolved conflict at home and abroad and the need for independent, affordable and effective conflict resolution and restorative approaches.

As I write, international armed conflict continues to cause tremendous hardship and suffering around the world, with a direct impact on public finances and the cost of living in the United Kingdom, where people and families continue to struggle to make ends meet and public spending is ever more stretched.

Disputes between public sector workers, their employers and government over working conditions and pay has surfaced this year as high inflation reduces the value of salaries and increases the cost of goods and services. Public discourse continues, too often, to ramp up conflict and disputes as communities of all kinds compete for headlines, clicks and shares on traditional and social media in an effort to give voice to their concerns.

Every day in the past year, across London and beyond, Calm Mediation has sought to work with individuals and communities in conflict to empower them to communicate, compromise and resolve their differences. We have worked with over 3,500 people, including victims of crime, families and children, employees, social housing tenants, community groups and students in school and higher education, to bring greater peace to their lives and the communities they live in.

We are proud of the work we do and the positive impact it has on people's lives. It has been a challenging financial year, however, which has required us to tighten our belts to allow us to continue to develop our services and maintain our reserves and cash flow at levels which keep us financially secure for the future.

I would like to thank our funders and partners, along with the staff, volunteers and trustees of Calm Mediation for their outstanding contribution in helping to deliver the most comprehensive, high-quality range of community conflict and resolution services of any charity in London and across the UK.

Last and by no means least I would like to pay special tribute to our long-standing CEO Corinne Reichas who announced her retirement at the end of the year covered by this report. She leaves a great legacy, on which our new CEO Ed Procter will undoubtedly build.

I hope you enjoy reading about our work and the impact we have had this year in realising our collective vision to give the communities we serve a voice, a choice and a chance for change.

Chris Pickard, Chair of Trustees

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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)" (Published in October 2019).

Objectives and activities

Our Objectives

Our purpose is to promote, for the benefit of the public, conflict resolution and reconciliation within our communities, and to support the wellbeing of victims of crime and the rehabilitation of offenders. To this end we provide mediation and other conflict resolution services, as well as training in conflict resolution and communication skills. We work principally in London.

The Trustees confirm that the Charity's activities have been carried out for the public benefit, and that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Calm's Vision and Values

Calm's Mission is: A Voice, A Choice, A Chance for Change:

Calm is...

- **Open:** *We encourage and support people to communicate constructively and to be open to new ideas and change.*
- **Transformative:** *We give people a chance to create a positive way forward.*
- **Fair:** *We strive to treat people equitably and to enable fair solutions to problems.*
- **High Quality:** *We strive to ensure that people in the communities we serve can access the best mediation and restorative justice expertise.*
- **Community Focused:** *We help strengthen communities by improving relationships between people and by building their capacity to resolve problems.*

Our Activities

Calm Mediation provides conflict resolution services including:

- mediation to resolve conflict between **neighbours** and between **work colleagues**.
- mediation within **community groups and settings**; youths, estates, parks and streets.
- **family mediation** for divorcing couples, child access and financial arrangements.
- **peer mediation** in secondary schools.
- **skills training** in the area of mediation, restorative justice, and conflict management.
- **restorative justice** to repair the harm from crime between victims and offenders.

Working in partnership

Conflict resolution is provided to the public for their benefit, through contracts with Local Council Housing departments across London, Housing Associations across London, Victim Support, Metropolitan Police, local schools, and local community groups. In addition, we receive referrals from advice agencies and voluntary agencies and funding from trust foundations.

We deliver awareness session to the organisations we have receive referrals from to ensure the message of conflict resolution benefit is understood and disseminated accurately and promoted widely.

All our service leads attend multi-agency meetings appropriate to their provision sector to be aware of current practice and share our knowledge and experiences.

CALM MEDIATION

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Working Practices

We offer meetings in a variety of ways to match the needs of the individuals, in person and online. We support our volunteers by providing regular development sessions which carry Continued Professional Development points.

We strive for excellence in our services. As markers of the quality of what we do, Calm Mediation:

- holds the Restorative Justice Council's Quality Mark for our RJ Service.
- is a member of the London Mediation Community Council (LCMC).
- is an approved training centre by OCN London for our mediation and RJ skills courses.
- is a Civil Mediation Council (CMC) registered mediation service provider.
- is a College of Mediators recognised CPD training provider, under the LCMC umbrella.
- is a member of the National Family Mediation Council.
- is registered with The Legal Aid Agency.

Achievements and performance

Calm Mediation continues to provide conflict resolution in the form of neighbour & community mediation, family mediation, peer mediation and workplace mediation, to six London Borough housing services and several Registered Social Landlords across other boroughs. In addition, the Restorative Justice (RJ) service works across all London boroughs within the Criminal Justice system. In addition, we deliver training to the third sector.

This year we have supported 3,500 people in handling conflict.

1772 people were in our awareness sessions and bespoke organisational development activities.

440 we supported directly with conflict affecting their lives.

1320 we estimate benefited indirectly by this activity.

We have a team of fourteen staff members, and they are proactive in the support of the organisation and suggesting improvements for efficiency.

Sixty-seven volunteer practitioners were active this year: delivering mediations, RJ conferences and attending continued professional development workshops. A small group initiated a regular online 'Conversation' group for casual gatherings to share ideas, discuss mediation methods and related subjects.

This year we have started to remodel our website to ensure cohesive aims, objectives, and identity and make it accessible to all.

Financial review

Income for the year-ending 31st March 2023 was £484,598 and expenditure was £528,659 making a deficit of £44,061. At the end of the financial year Calm Mediation's reserves are £121,708. This remains within the parameters of the Charity Commission's guidance on reserves and our reserves policy.

Organisation financing

- Restorative Justice (RJ) service contract with the London Victims and Witness Service (LVWS) ended in March 2023, however, we have been awarded an extension for the next 18 months to September 2024.
- Neighbour Mediation service has annual contracts with 12 Registered Social Landlords and Council housing departments and another 10 partnerships.
- Family Mediation service receives casework from individuals on a low income which is subsidised or benefits which is supported via our Legal Aid contract.
- Peer Mediation service maintains two schools' contracts in Southwark borough.
- Community Mediation service continues to support Southwark providing mediation for Anti-social behaviour casework.
- Mediation Training delivered two Open College Network courses to third party organisations and eight development sessions to our own volunteer practitioners.
- Workplace Mediation service has shown growth since its launch at the end of 2021-2022.

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Reserves Policy

The Board of Trustees is attentive to all strategic and operational areas where the charity is at risk.

They regularly review the adequacy of reserves to ensure ongoing continuity of operations. The policy is to maintain at least three months reserves to ensure cover for the prospect of redundancies and pre-payment settlements. The charity is currently operating in compliance with this policy.

Risk Management

The organisation provides insurance for public liability, employee liability, volunteers' personal risk during the mediation process and Calm Mediation's exposure to client litigation. Staff and volunteers are provided with training to mitigate personal risk.

Debts and Guarantees

The Board of Trustees declare that as at the date of the statement of assets and liabilities, the charity has no outstanding debts which are secured by an express charge on any of the assets of the charity and has no potential liability outstanding from any guarantee provided by the Charity except operating leases.

Plans for the future

Our aim is to set each of our services on a sustainable path for growth so we can make them available to more London's communities.

- Restorative Justice, as stated above, have an extension of our LVWS contract to September 2024. To maintain a strong relationship and the intention to apply for the next commission we are attending MOPAC commissioning events to review outcomes and what is next for the LVWS. The tender will be released in October 2023.
- Neighbour Mediation will source new boroughs and housing associations to work with to expand the provision. This may require additional administration support.
- Family Mediation service will be streamlined whilst the LAA contract is under review by the government.
- Peer Mediation has a contract pending with a university for £29,000 annually commencing September 2023. We are sourcing more schools as there is capacity within this service.
- Community Mediation has a funding application pending for £45,000 annually commencing October 2023. We are sourcing more funding and contracts as there is capacity within this service.
- Mediation Training and Development sessions; the intention is to deliver two full OCN courses and 10 development sessions.
- Workplace Mediation will be promoted with the intention of increasing referrals from the third sector.

Structure, governance and management

Calm Mediation is registered with the Charity Commission as a Charitable Incorporated Organisation (CIO) number 1161807 with a constitution as its governing document.

Trustees

The Charity is under the strategic direction of a Board of Trustees who ensure the organisation is fulfilling our charitable purposes, complying with its constitution and the law, and managing its resources responsibly.

Calm Mediation's Board currently consists of seven trustees. The Board meets quarterly for an in-depth review of activities and finances. Additionally, sub-committees of the Board are convened to review other issues as they arise. A Finance and Risk Management sub-committee meets quarterly and reports to the full board.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

Our Trustees

Christopher Pickard (Chair)
Paul George (Treasurer)
Joe Martin
Ralph Strang
Tracey Adamson (Resigned 10 November 2023)
Alexander Dunlop
Bode Adeloye

All of our Trustees served for the full term of 2022-23, up to the date of signature of the financial statements, apart from Tracey Adamson who has resigned since the year-end.

Since the year-end the Charity has also appointed Nikki Edwards and Miroslawa Wojnar as Trustees, effective from 10 November 2023.

Senior Leadership Team

Our Chief Executive, Corinne Rechais, is responsible for day-to-day management and running of the organisation and its finances under delegated authority. Our Senior Team members are Dave Walker, Director of Mediation; Community & Peer, and Wendreda de Luca, Development Director of new services.

Staff

We have a staff team of fourteen in full-time and part-time posts.

Volunteers

We currently have 112 active practitioners and 82 took part in casework or training, contributing 2460 hours to Calm Mediation.

The trustees' report was approved by the Board of Trustees.

DocuSigned by:



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C Pickard (Chair)

Trustee 1/12/2024

Dated:

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CALM MEDIATION**

I report to the trustees on my examination of the financial statements of Calm Mediation (the Charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

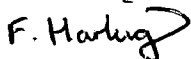
Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



F. Harling ACCA
Ward Williams

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 15/01/2024

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	2	129	-	129	256
Charitable activities	3	479,891	700	480,591	532,309
Investments	4	350	-	350	18
Other income	5	3,528	-	3,528	6,134
Total income		483,898	700	484,598	538,717
<u>Expenditure on:</u>					
Expenditure on Raising funds	6	28,876	-	28,876	28,251
Charitable activities	7	506,383	(6,600)	499,783	503,756
Total resources expended		535,259	(6,600)	528,659	532,007
Net (outgoing)/incoming resources before transfers		(51,361)	7,300	(44,061)	6,710
Gross transfers between funds		7,300	(7,300)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(44,061)	-	(44,061)	6,710
Fund balances at 1 April 2022		165,769	-	165,769	159,059
Fund balances at 31 March 2023		121,708	-	121,708	165,769

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET**

AS AT 31 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		1,726		3,265
Current assets					
Debtors	12	121,219		96,769	
Cash at bank and in hand		56,122		132,497	
		177,341		229,266	
Creditors: amounts falling due within one year	13	(57,359)		(66,762)	
Net current assets			119,982		162,504
Total assets less current liabilities			121,708		165,769
Income funds					
Unrestricted funds			121,708		165,769
			121,708		165,769

1/12/2024

The financial statements were approved by the Trustees on

DocuSigned by:



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C Pickard (Chair)

Trustee

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash absorbed by operations	20		(75,413)		(8,045)
Investing activities					
Purchase of tangible fixed assets		(1,312)		-	
Interest received		350		18	
Net cash (used in)/generated from investing activities			(962)		18
Net cash used in financing activities			-		-
Net decrease in cash and cash equivalents			(76,375)		(8,027)
Cash and cash equivalents at beginning of year			132,497		140,524
Cash and cash equivalents at end of year			56,122		132,497

CALM MEDIATION

(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Calm Mediation was set up in 1995, and has changed status to a Charitable Incorporated Organisation (CIO) which was granted by the Charity Commissioners on 22 June 2015. The registered CIO number is 1161807.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)" (published in October 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Liabilities are recognised when either a constructive or legal obligation to transfer resources exists.

Costs of raising funds are those expenses related to the generation of voluntary, fundraising or investment income.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Expenditure relating to charitable activities includes expenditure directly attributable to the delivery of charitable activities.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight Line over 5 years
Computers	Straight Line over 3-5 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

1.12 Government grants

Government grants relate to Covid-19 support that was available and are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	129	256
	<u>129</u>	<u>256</u>

3 Charitable activities

	2023	2022
	£	£
Services provided under contract	480,591	532,309
	<u>480,591</u>	<u>532,309</u>
Analysis by fund		
Unrestricted funds	479,891	
Restricted funds	700	
	<u>480,591</u>	
For the year ended 31 March 2022		
Unrestricted funds		494,489
Restricted funds		37,820
		<u>532,309</u>

4 Investments

	2023	2022
	£	£
Interest receivable	350	18
	<u>350</u>	<u>18</u>

5 Other income

	2023	2022
	£	£
Government grants re Covid-19 and job retention scheme	-	6,134
Peninsula Referral Bonus	423	-
FP Insurance claim re Covid 19 expenditure	3,105	-
	<u>3,528</u>	<u>6,134</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6 Expenditure on Raising funds

	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,223	1,943
Staff costs	27,653	26,308
	<u>28,876</u>	<u>28,251</u>

7 Charitable activities

	2023	2022
	£	£
Staff costs	343,611	343,458
Depreciation and impairment	2,851	3,088
Staff recruitment costs	378	1,669
Learner registration	225	512
Interpreter costs	2,169	1,588
Service evaluation	(7,300)	-
Venue costs and refreshments	3,361	4,897
Volunteer/staff training & expenses	1,280	2,722
Bad debts	-	50
Contracting	68,584	66,743
	<u>415,159</u>	<u>424,727</u>
Share of support costs (see note 8)	48,008	49,699
Share of governance costs (see note 8)	36,616	29,330
	<u>499,783</u>	<u>503,756</u>
Analysis by fund		
Unrestricted funds	506,383	465,936
Restricted funds	(6,600)	37,820
	<u>499,783</u>	<u>503,756</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	6,913	6,913	6,577
Rent and rates	22,055	-	22,055	22,111
Light and heat	2,555	-	2,555	1,590
Health & safety	341	-	341	573
Repairs, maintenance and cleaning	2,319	-	2,319	3,894
IT and data costs	4,670	-	4,670	6,184
Printing, postage, stationery & office	4,070	-	4,070	3,465
Telephone	10,032	-	10,032	7,486
Marketing and advertising	999	-	999	3,302
Bank charges	483	-	483	721
Travel and meetings	484	-	484	373
Legal and professional	-	12,101	12,101	9,572
Accountancy	-	14,918	14,918	10,044
Insurance	-	2,684	2,684	3,137
	<u>48,008</u>	<u>36,616</u>	<u>84,624</u>	<u>79,029</u>
Analysed between				
Charitable activities	<u>48,008</u>	<u>36,616</u>	<u>84,624</u>	<u>79,029</u>

Governance costs includes payments of £1,850 (2022: £1,750) to the independent examiner for an independent examination and accounts preparation.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, other than the payments which are disclosed in Note 19. No Trustees were reimbursed expenses in the year (2022-£223 was reimbursed to 3 Trustees).

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

Number of employees

The average monthly number employees during the year was:

	2023	2022
	Number	Number
Directors	1	1
Coordinators	8	9
	<u>9</u>	<u>10</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	336,352	335,573
Social security costs	29,752	28,596
Other pension costs	12,073	12,174
	<u>378,177</u>	<u>376,343</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 April 2022	216	7,917	8,133
Additions	233	1,079	1,312
	<u>449</u>	<u>8,996</u>	<u>9,445</u>
At 31 March 2023			
Depreciation			
At 1 April 2022	73	4,795	4,868
Depreciation charged in the year	79	2,772	2,851
	<u>152</u>	<u>7,567</u>	<u>7,719</u>
At 31 March 2023			
Carrying amount			
At 31 March 2023	<u>297</u>	<u>1,429</u>	<u>1,726</u>
At 31 March 2022	<u>143</u>	<u>3,122</u>	<u>3,265</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	104,484	63,753
Other debtors	538	872
Prepayments and accrued income	16,197	32,144
	<u>121,219</u>	<u>96,769</u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
	Notes	
Other taxation and social security	27,101	26,098
Deferred income	17,073	9,433
Trade creditors	3,091	15,877
Other creditors	312	312
Accruals	9,782	15,042
	<u>57,359</u>	<u>66,762</u>

14 Deferred income

	2023	2022
	£	£
Southern Housing Group	1,875	1,875
The Charter School East	798	798
Bacon's College	1,167	1,167
United St Saviours Fund	2,100	-
London Borough of Greenwich	750	-
Southwark Construction - Housing & Modernisation	550	-
London Borough of Barnet	6,500	-
Royal Borough of Kingston Upon Thames	3,333	3,333
Community Mediation Skills (CMS)	-	2,260
	<u>17,073</u>	<u>9,433</u>

The above deferred income wholly relates to services to be carried out in 2023/24.

15 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to the SOFA in respect of the defined contribution scheme was £12,073 (2022 - £12,174).

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers
	£	£	£	£
United St Saviours Fund	-	700	(700)	-
Big Lottery Grant - Restorative Justice Service	-	-	7,300	(7,300)
	<u>-</u>	<u>-</u>	<u>6,600</u>	<u>(7,300)</u>
	<u>-</u>	<u>700</u>	<u>6,600</u>	<u>(7,300)</u>

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	23,948	22,948
Between two and five years	13,435	15,383
	<u>37,383</u>	<u>38,331</u>

The operating leases represent leases of telephone equipment from third parties and rent of premises.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

18 Related party transactions

During the year payments of £2,938 (2022: £2,650) and £675 (2022: £450) were made to Tracey Adamson and Ralph Strang, Trustees of the Charity, for services provided to the Charity. These payments were made on an arms length commercial basis for services separate from the Trustee role performed, and they were authorised by the other Trustees as necessary.

Included in creditors at the year end are amounts owed to Tracey Adamson for services to the Charity of £338 (2022: £225).

19 Controlling party

The charity is controlled by the trustees.

20 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(44,061)	6,710
Adjustments for:		
Investment income recognised in statement of financial activities	(350)	(18)
(Gain)/loss on disposal of tangible fixed assets	-	406
Depreciation and impairment of tangible fixed assets	2,851	2,682
Movements in working capital:		
(Increase)/decrease in debtors	(24,450)	48,941
(Decrease) in creditors	(17,043)	(17,817)
Increase/(decrease) in deferred income	7,640	(48,949)
Cash absorbed by operations	(75,413)	(8,045)
21 Analysis of changes in net funds		
The Charity had no debt during the year.		