

Charity Registration No. 1161807

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Martin R Strang C Pickard (Chair) M Wojnar N Edwards B Adeloye P George (Treasurer)	(Joined 10 November 2023) (Joined 10 November 2023)
CIO registered number	1161807	
Principal address	92 Camberwell Road London SE5 0EG	
Independent examiner	Ward Williams Limited Bay Lodge 36 Harefield Road Uxbridge Middlesex UB8 1PH	
Bankers	Virgin Money 154 - 158 Kensington High Street London W8 7RL	

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) CONTENTS

	Page
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Statement of cash flows	10
Notes to the financial statements	11 - 20

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

Foreword

Unresolved and poorly managed conflict causes untold harm, hurt and cost to individuals and communities, particularly in the least affluent parts of London and the South East. The work we do at Calm Mediation is incredibly important for the individuals we serve, and is often a highly cost-effective intervention for our funders, relative to the social and economic outcomes that are achieved.

Like all community mediation services, however, we struggle to generate the revenue required to meet the needs of the communities we serve. This is why we need to become better at arguing our case for effective conflict resolution during a time of stretched public finances and oversubscribed applications for charitable giving. We must demonstrate the impact of our work on improving lives and preventing the escalation of problems that end up costing staggering amounts of money to fix. Our message is clear and compelling: Mediation plays a significant role in preventing homelessness, child poverty, crime and mental health crises; it helps families to function following relationship breakdown; it can support victims to recover and offenders to repair the harm of crime; and in improving attendance, behaviour and attainment in education.

This year has been a period of consolidation and change. I'm glad to report that our finances are back in the black after last year's deficit. In September, we said goodbye to our long serving Chief Executive Corinne Rechais, who did so much to put Calm Mediation on the map during her distinguished seventeen year tenure. The Board of Trustees embarked on an open recruitment campaign to replace Corinne that led to the appointment of Ed Procter. Ed is an experienced CEO who brings with him a track record of leading and growing third sector dispute resolution organisations. The Board of Trustees is working closely with Ed to create a new and exciting sustainable future for Calm Mediation.

Tracey Adamson and Alex Dunlop both stood down from the Board of the Trustees this year. I would like to thank them both for their contributions to the governance of Calm Mediation over the years. Meanwhile, we were thrilled to welcome Nikki Edwards and Mirka Wojnar as new trustees in November, bringing exceptional skills and experience in law, dispute resolution and learning & development to the Board.

We continued to operate the London-wide restorative justice service funded by Mopac. We passed a family mediation audit undertaken by the Legal Aid Agency with flying colours. We introduced our award winning peer mediation scheme into its first higher education setting at Goldsmiths University and continued to grow our community and workplace mediation services.

During the year we directly helped 1625 people, involved in 508 disputes across all London boroughs. In 80% of cases a positive resolution agreement was reached. We built community conflict resolution capacity by delivering 31 training and development sessions, attended by 495 delegates. I was delighted to chair Calm Connect 2023, our annual conference held this year in October at Regents Park University. It was fantastic to showcase the very best of community mediation, conflict resolution and restorative practice with speakers drawn from criminal justice, education, health and local government, along with Calm Mediation's talented team of staff and volunteers. The event really brought home to me the quality of the work that we do in so many different sectors to prevent, manage and resolve community conflict all across London.

Conflict resolution is a time consuming activity that requires great patience and tenacity, coupled with highly tuned listening, communication and negotiation skills. I would like to pay a heartfelt thanks to our volunteers, trustees and staff for their outstanding contribution in helping to give people consumed by conflict a chance for change. I would also like to thank our service users, funders and stakeholders for the trust they have shown in us this year.

At Calm Mediation, we believe there is a strong human, social and economic argument for investing in community conflict resolution. We believe it has a big role to play in making our society a better place. I hope you enjoy reading about our achievements and impact and will join me in advancing the case for community mediation and restorative practice more widely.

Chris Pickard, Chair of Trustees

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report and financial statements for the year ended 31 March 2024.

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 and to support the wellbeing of victims of crime and the rehabilitation of offenders throughout London and the South East. To this end we provide mediation and other conflict resolution services, as well as training in conflict resolution, coaching and communication skills.

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 Mediation's Vision and Values

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

Our values are:

- **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.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Our Activities

Calm Mediation provides conflict resolution services including:

- mediation to resolve conflict involving neighbours and community groups and in settings such as estates, parks and streets.
- mediation in workplaces to resolve disputes involving employees and employers.
- family mediation for divorcing couples, child access and financial arrangements.
- peer mediation training and support in secondary schools and universities.
- restorative justice to repair the harm of crime involving victims and offenders.
- skills training in the area of mediation, restorative justice, and conflict management.
- events to promote effective community conflict prevention, management and resolution.

Working in partnership

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

We deliver regular awareness sessions to ensure the message of conflict resolution benefit is understood and disseminated accurately and promoted widely. We delivered two sessions at the Civil Mediation Council's national conference in November.

Our service managers and coordinators attend multi-agency meetings to share current practice, knowledge and experiences.

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 (Open College Network) 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 a quality assured Legal Aid Agency provider of family mediation services.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

Achievements and performance

Calm Mediation continues to provide conflict resolution in the form of neighbour & community mediation, family mediation, peer mediation and workplace mediation across all London boroughs. We provide a London-wide Restorative Justice (RJ) service in partnership with the London Victims and Witness Service and Mopac. We deliver training to the third sector.

This year we supported 2124 people in handling conflict.

We directly helped 1625 people to resolve disputes across all of our service areas.

We reached settlement agreements in 80% of cases, ranging from 52% in family joint meetings to 97% of community mediation cases.

We ran 31 training and development sessions attended by 495 people.

We had 125 registered volunteer practitioners who delivered 1350 hours of mediation, training and development.

We launched a new website to better promote our services and provide comprehensive information about our organisation, aims, objectives and personnel.

Financial review

Income for the year-ending 31st March 2024 was £542,759 and expenditure was £535,561 making a surplus of £7,198. At the end of the financial year Calm Mediation's reserves are £128,906. 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) and funded by Mopac runs until 30 September 2024.
- Neighbour Mediation service has 22 annual contracts and partnerships.
- Family Mediation service receives casework from individuals on a low income which is subsidised or benefits from funding associated with our Legal Aid contract.
- Peer Mediation service maintains contracts with one school and one university in London.
- Community Mediation service continues to support Southwark Council by 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 continued to grow steadily since its launch in 2022.

Reserves Policy

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

The trustees are satisfied that the level of our reserves remains appropriate to our current circumstances, having regard to Charity Commission guidance.

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Risk Management

Calm Mediation retains an active Risk Register which is reviewed quarterly by the Finance and Risk Committee. 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 in safeguarding and risk assessment.

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

We have ambitious plans for the future. We plan to expand and grow our services across London and the South East by demonstrating the impact of effective community conflict resolution on community cohesion, family stability, educational attendance and attainment, reoffending, mental health and wellbeing.

Having stabilised our financial position during the year covered by this statement, we plan to review our governance, branding and diversify our funding so that we can better serve communities across London. We plan to this by:

- Bidding directly to Mopac to continue to operate the Restorative Justice service across London for the period 1st October 2024 to 31st March 2026. The bid was won in July 2024 and commenced 1 October 2024.
- Working in partnership with Mopac, Southwark Council and the Police to pilot a mediation intervention to tackle anti-social behaviour issues across Southwark and neighbouring boroughs.
- Expanding the reach of our Neighbour mediation service to reach all parts of London.
- Bidding for funding to develop and scale up our award winning peer mediation service to new schools across London.
- Exploring funding opportunities to help us better support low income families, older people and people with mental health issues.
- Developing our workplace, mediation training and professional development offer.
- Improving our communications and marketing activities to better demonstrate the impact of our services on individuals, communities and wider society.
- Running two public fundraising events during the year and exploring partnerships with commercial organisations who are committed to developing corporate and social responsibility initiatives.
- Reviewing the composition of our board of trustees and identifying the future needs of the Charity.

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 2024**

Our Trustees

Christopher Pickard (Chair)
Paul George (Treasurer)
Joe Martin
Ralph Strang
Tracey Adamson (Left 10 November 2023)
Alexander Dunlop (Left 7 May 2024)
Bode Adeyoye
Nikki Edwards (Joined 10 November 2023)
Miroslawa Wojnar (Joined 10 November 2023)

Senior Leadership Team

We changed our Chief Executive during the year. Our outgoing CEO Corinne Rechais retired on 30th September 2023. Following an extensive open recruitment campaign, supported by specialist charity sector recruitment specialists Harris Hill, we appointed Edward Procter as our new CEO on 11 September 2023. The Chief Executive is responsible for day-to-day management and running of the organisation and its finances under delegated authority. Our Senior Leadership Team members are Dave Walker, Director of Mediation and Wendreda de Luca, Director of Development.

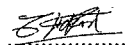
Staff

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

Volunteers

We have a volunteer network of 125.

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


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C Pickard (Chair)

Trustee 29/11/24

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 2024.

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.

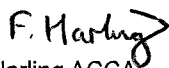
Independent examiner's statement

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 Limited

Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Dated: 4/11/24

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	Total 2024	Total 2023
	Notes	£	£	£	£
<u>Income and endowments from:</u>					
Donations and legacies	2	8,586	-	8,586	129
Charitable activities	3	532,047	2,100	534,147	480,591
Investments	4	26	-	26	350
Other income	5	-	-	-	3,528
		<u>540,659</u>	<u>2,100</u>	<u>542,759</u>	<u>484,598</u>
<u>Expenditure on:</u>					
Expenditure on Raising funds	6	31,465	-	31,465	28,876
		<u>31,465</u>	<u>-</u>	<u>31,465</u>	<u>28,876</u>
Charitable activities	7	501,996	2,100	504,096	499,783
		<u>501,996</u>	<u>2,100</u>	<u>504,096</u>	<u>499,783</u>
Total resources expended		<u>533,461</u>	<u>2,100</u>	<u>535,561</u>	<u>528,659</u>
Net income/(expenditure) for the year/ Net movement in funds					
		7,198	-	7,198	(44,061)
Fund balances at 1 April 2023		<u>121,708</u>	<u>-</u>	<u>121,708</u>	<u>165,769</u>
Fund balances at 31 March 2024		<u><u>128,906</u></u>	<u><u>-</u></u>	<u><u>128,906</u></u>	<u><u>121,708</u></u>

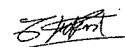
The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
BALANCE SHEET
AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		4,884		1,726
Current assets					
Debtors	12	115,236		121,219	
Cash at bank and in hand		77,430		56,122	
		<u>192,666</u>		<u>177,341</u>	
Creditors: amounts falling due within one year	13	<u>(68,644)</u>		<u>(57,359)</u>	
Net current assets			124,022		119,982
Total assets less current liabilities			<u>128,906</u>		<u>121,708</u>
Income funds					
Unrestricted funds			128,906		121,708
			<u>128,906</u>		<u>121,708</u>

The financial statements were approved by the Trustees on ..14 Oct 2024.....



 C Pickard (Chair)
 Trustee

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	20		25,563		(75,413)
Investing activities					
Purchase of tangible fixed assets		(4,281)		(1,312)	
Interest received		26		350	
Net cash used in investing activities			(4,255)		(962)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			21,308		(76,375)
Cash and cash equivalents at beginning of year			56,122		132,497
Cash and cash equivalents at end of year			77,430		56,122

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024

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 3-10 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 2024**

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.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

2 Donations and legacies

	2024	2023
	£	£
Donations and gifts	<u>8,586</u>	<u>129</u>

3 Charitable activities

	2024	2023
	£	£
Services provided under contract	<u>534,147</u>	<u>480,591</u>
Analysis by fund		
Unrestricted funds	532,047	
Restricted funds	<u>2,100</u>	
	<u>534,147</u>	
For the year ended 31 March 2023		
Unrestricted funds		479,891
Restricted funds		<u>700</u>
		<u>480,591</u>

4 Investments

	2024	2023
	£	£
Interest receivable	<u>26</u>	<u>350</u>

5 Other income

	2024	2023
	£	£
Peninsula Referral Bonus	-	423
FP Insurance claim re Covid 19 expenditure	-	3,105
	<u>-</u>	<u>3,528</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on Raising funds

	2024	2023
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	3,497	1,223
Staff costs	27,968	27,653
	<u>31,465</u>	<u>28,876</u>

7 Charitable activities

	2024	2023
	£	£
Staff costs	331,995	343,611
Depreciation, impairment and loss on disposal	1,123	2,851
Staff recruitment costs	8,702	378
Learner registration	418	225
Interpreter costs	2,751	2,169
Service evaluation	-	(7,300)
Venue costs and refreshments	11,074	3,361
Volunteer/staff training & expenses	2,091	1,280
Bad debts	2,437	-
Contracting	60,043	68,584
	<u>420,634</u>	<u>415,159</u>
Share of support costs (see note 8)	48,437	48,008
Share of governance costs (see note 8)	35,025	36,616
	<u>504,096</u>	<u>499,783</u>
Analysis by fund		
Unrestricted funds	501,996	506,383
Restricted funds	2,100	(6,600)
	<u>504,096</u>	<u>499,783</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Staff costs	-	6,991	6,991	6,913
Rent and rates	22,301	-	22,301	22,055
Light and heat	1,679	-	1,679	2,555
Health & safety	903	-	903	341
Repairs, maintenance and cleaning	2,116	-	2,116	2,319
IT and data costs	4,628	-	4,628	4,670
Printing, postage, stationery & office	3,040	-	3,040	4,070
Telephone	10,778	-	10,778	10,032
Marketing and advertising	1,441	-	1,441	999
Bank charges	464	-	464	483
Travel and meetings	1,087	-	1,087	484
Legal and professional	-	10,556	10,556	12,101
Accountancy	-	13,931	13,931	14,918
Insurance	-	3,547	3,547	2,684
	<u>48,437</u>	<u>35,025</u>	<u>83,462</u>	<u>84,624</u>
Analysed between				
Charitable activities	<u>48,437</u>	<u>35,025</u>	<u>83,462</u>	<u>84,624</u>

Governance costs includes payments of £2,000 (2023: £1,850) 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 18. One trustee was reimbursed expenses in the year of £86 (2023- no such reimbursements).

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

10 Employees

Number of employees

The average monthly number employees during the year was:

	2024	2023
	Number	Number
Directors	1	1
Coordinators	9	8
	<u>10</u>	<u>9</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	323,428	336,352
Social security costs	26,578	29,752
Other pension costs	16,948	12,073
	<u>366,954</u>	<u>378,177</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 2023	449	8,996	9,445
Additions	-	4,281	4,281
Disposals	(216)	(1,324)	(1,540)
	<u>233</u>	<u>11,953</u>	<u>12,186</u>
At 31 March 2024			
Depreciation			
At 1 April 2023	152	7,567	7,719
Depreciation charged in the year	47	975	1,022
Eliminated in respect of disposals	(115)	(1,324)	(1,439)
	<u>84</u>	<u>7,218</u>	<u>7,302</u>
At 31 March 2024			
Carrying amount			
At 31 March 2024	<u>149</u>	<u>4,735</u>	<u>4,884</u>
At 31 March 2023	<u>297</u>	<u>1,429</u>	<u>1,726</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	100,305	104,484
Other debtors	100	538
Prepayments and accrued income	14,831	16,197
	<u>115,236</u>	<u>121,219</u>

13 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		29,056	27,101
Deferred income	14	31,258	17,073
Trade creditors		2,859	3,091
Other creditors		-	312
Accruals		5,471	9,782
		<u>68,644</u>	<u>57,359</u>

14 Deferred income

	2024	2023
	£	£
Southern Housing Group	1,875	1,875
The Charter School East	-	798
Bacon's College	1,183	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
Goldsmiths, University of London	12,083	-
Eurostar	7,696	-
Curve Media	2,388	-
Unison Change Management Ltd	2,700	-
	<u>31,258</u>	<u>17,073</u>

The above deferred income wholly relates to services to be carried out in 2024/25.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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 £16,948 (2023 - £12,073).

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:

	Balance at 1 April 2023	Movement in funds		Balance at 31 March 2024
	£	Incoming resources	Resources expended	£
United St Saviours Fund	-	2,100	(2,100)	-
	-	2,100	(2,100)	-

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:

	2024 £	2023 £
Within one year	12,948	23,948
Between two and five years	487	13,435
	13,435	37,383

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 2024

18 Related party transactions

During the year payments of £337 (2023: £2,938) and £2,228 (2023: £675) were made to Tracey Adamson and Ralph Strang, Trustee's of the Charity, for services provided to the Charity. In addition, payments of £675 (2023: £nil) were made to Lion Litigation Limited, a company controlled by Trustee Nikki Edwards, and £2,813 (2023: £nil) was paid to Burning Amber Productions Ltd, a company controlled by Trustee Mirka Wojnar. Again, these payments related to services provided to the Charity.

All 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 £Nil (2023: £338).

19 Controlling party

The charity is controlled by the trustees.

20 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	7,198	(44,061)
Adjustments for:		
Investment income recognised in statement of financial activities	(26)	(350)
Loss on disposal of tangible fixed assets	101	-
Depreciation and impairment of tangible fixed assets	1,022	2,851
Movements in working capital:		
Decrease/(increase) in debtors	5,983	(24,450)
(Decrease) in creditors	(2,900)	(17,043)
Increase in deferred income	14,185	7,640
Cash generated from/(absorbed by) operations	25,563	(75,413)
21 Analysis of changes in net funds		
The Charity had no debt during the year.		