

Charity registration number 1161807 (England and Wales)

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CALM MEDIATION

(CHARITABLE INCORPORATED ORGANISATION)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P George (Chair) L Pilipovic (Treasurer and Chair of Finance and Risk Committee) C Pickard O Adeloye N Edwards N Wojnar	(Appointed 29 Nov 2024)
Charity number (England and Wales)	1161807	
Principal address	92 Camberwell Road London SE5 0EG	
Independent examiner	Harling & Kirk Accountants Limited 4 Bowden Lane High Wycombe Buckinghamshire HP11 1DL	
Bankers	Virgin Money 154 - 158 Kensington High Street London W8 7RL	

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CALM MEDIATION

(CHARITABLE INCORPORATED ORGANISATION)

TRUSTEES' REPORT - FOREWORD

FOR THE YEAR ENDED 31 MARCH 2025

Foreword

Conflict, when left unresolved, can fracture families, destabilise communities, and deepen inequality—especially in the most disadvantaged areas. At Calm Mediation, we work to address these challenges head-on across London and the South East, offering people a chance to rebuild relationships, restore trust, and move forward. For those we support, the impact is often life-changing. For our funders, mediation represents a highly cost-effective approach, delivering measurable social and economic outcomes.

This year, we provided direct support to over a thousand people struggling with conflict, with many more benefitting indirectly from our services. Across our Neighbour Mediation, Community Mediation, Restorative Justice, and Workplace Mediation services, where those in conflict agreed to engage, over 90% reached agreement on a path forward. In addition, we delivered training to over 200 people.

The year also brought significant challenges, including the unexpected cancellation of previously agreed funding for a substantial project, and continuing operating losses for our Legal Aid-funded Family Mediation service. Faced with a financial deficit, we reviewed both our portfolio of services and our management structure to ensure a sustainable model for the future.

Regrettably, we concluded that we could no longer provide Family Mediation services. The current Legal Aid rates, coupled with the administrative burden of compliance, made it impossible to deliver the service without a substantial cross-subsidy we could no longer sustain. I want to thank all those involved in our Family Mediation service—no area we've worked in has been more impactful, and we are immensely proud of the team's contribution. We are now working to transfer the service to another organisation, ensuring continuity for those who need it most.

Shortly after the end of the year, Ed Procter stepped down as our CEO, having steered us through an important transitional phase. He is succeeded by John Naldrett, formerly our Head of Mediation Services. Ed led the organisation with great drive and energy, and leaves a lasting legacy. I'm delighted that he will continue to work with us over the year ahead as Director of our Restorative Justice programme. John brings five years of hands-on experience at Calm, and now leads a strong senior team—Dave Walker MBE and Freddie de Luca—united in their vision for Calm's future and sharing a deep commitment to our mission.

During the year, I took over from Chris Pickard as Chair; he continues to serve as a trustee. I would like to recognise Chris's great contribution over an extended period in guiding the Board through critical leadership transitions and the merger that created the Calm we know today. I also extend sincere thanks to Ralph Strang and Joe Martin, who stepped down from the Board after many years of dedicated service.

I'm pleased to welcome Latinka Pilipovic as our new Treasurer. Her financial acumen and expertise as a senior Chartered Accountant will be a valuable asset to us in the years ahead.

Alongside our existing portfolio of partnerships and delivery contracts—including our core relationship with MOPAC to deliver Restorative Justice in London—I am delighted to report continued progress across our services. Our Neighbour Mediation team has launched a new partnership with Clarion Housing Group to support their residents. Our Peer Mediation Service continues to expand, with new projects in Ipswich and Bury St Edmunds. And at the end of the year, we began an important partnership with the Lankelly Trust, funding Peer Mediation in Barking and Dagenham.

Resolving conflict is a complex and time-intensive process that demands patience, perseverance, and finely honed skills in listening, communication, and negotiation. I want to express my sincere gratitude to our dedicated volunteers, trustees, and staff for the remarkable work they do in helping individuals caught in conflict find a path toward positive change. I also extend my thanks to our service users, funders, and partners for the trust and support they've shown us throughout the year.

At Calm Mediation, we believe that investing in community-based conflict resolution delivers clear human, social, and economic benefits. We see it as a vital contribution to building a more compassionate and cohesive society. Mediation helps prevent homelessness, child poverty, crime, and mental health crises; it enables families to navigate the aftermath of relationship breakdowns; it supports both victims and offenders in the healing process; and it contributes to improved attendance, behaviour, and academic achievement in schools. The message is simple and powerful: mediation matters—and it works.

I hope this report offers insight into our impact and progress—and that it inspires you to support the wider adoption of community mediation and restorative approaches. It is a privilege to serve as Chair during this important chapter in Calm Mediation's story.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT - FOREWORD (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2025***

Paul George

Paul George (Jan 30, 2026 09:44:04 GMT)

P George

Chair of Trustees

30/01/26

Date:

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 mission is to serve the public by promoting conflict resolution and reconciliation, supporting the wellbeing of crime victims, and aiding the rehabilitation of offenders across London and the South East. To achieve this, we offer mediation and other conflict resolution services, alongside training in mediation, coaching, and communication skills. The Trustees confirm that all the Charity's work has been undertaken for the public benefit, and that they have fulfilled their duty to consider and follow the Charity Commission's guidance on public benefit when exercising their powers and responsibilities.

Calm Mediation's Vision and Values

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

Our values:

- **Openness:** We foster constructive communication and welcome fresh ideas and change.
- **Transformative:** We empower people to create positive paths forward.
- **Fairness:** We are committed to equitable treatment and fair solutions for all.
- **Excellence:** We work to ensure our communities have access to the highest standard of mediation and restorative justice expertise.
- **Community Focused:** We strengthen communities by improving relationships and building people's capacity to resolve conflicts.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Our Activities

Calm Mediation delivers a wide range of conflict resolution services, including:

- **Neighbourhood and community mediation** – resolving disputes between neighbours, community groups, and in public spaces such as estates, parks, and streets.
- **Workplace mediation** – supporting employees and employers to resolve workplace disputes.
- **Peer mediation training** – providing training and ongoing support to secondary schools and universities.
- **Restorative justice** – facilitating dialogue between victims and offenders to repair harm caused by crime.
- **Skills training** – offering courses in mediation, restorative justice, and conflict management.
- **Community events** – promoting awareness and good practice in conflict prevention, management, and resolution.

Throughout the year we also provided family mediation services - assisting separating or divorcing couples with arrangements for children, finances, and other family matters. Regrettably, we have now needed to discontinue this service to protect our financial sustainability.

CALM MEDIATION (CHARITABLE INCORPORATED ORGANISATION) TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Working in partnership

We work to benefit the public through partnerships with Local Council Housing departments, Housing Associations across London, Victim Support, the Metropolitan Police, schools, universities, and local community organisations. We also receive referrals from advice and voluntary agencies and are supported by funding from charitable trusts and foundations.

To promote understanding of conflict resolution, we run regular awareness sessions. For example, we delivered two sessions at the Civil Mediation Council's national conference in November. Our service managers and coordinators also participate in multi-agency meetings to share expertise and best practices.

Our Working Practices

We adapt to the needs of those we serve by offering both in-person and online meetings. Volunteers are supported with regular development sessions that contribute to their Continued Professional Development (CPD).

Our commitment to excellence is reflected in the accreditations and memberships we hold:

- **Restorative Justice Council** – Quality Mark for our RJ Service.
- **London Mediation Community Council (LMCC)** – active member.
- **Open College Network (OCN) London** – approved training centre for mediation and RJ skills.
- **Civil Mediation Council (CMC)** – registered mediation service provider.
- **College of Mediators** – recognised CPD training provider under the LMCC.
- **National Family Mediation Council** – member.
- **Legal Aid Agency** – quality-assured provider of family mediation services.

Achievements and performance

Calm Mediation remains committed to delivering effective conflict resolution services, including neighbour and community mediation, peer mediation, and workplace mediation across all London boroughs. We also operate a London-wide Restorative Justice (RJ) service in collaboration with MOPAC. In addition, we provide training for organisations within the third sector.

- This year we supported 1031 people dealing with conflict, with an agreement rate of over 90% achieved within our Neighbour, Community and Workplace Services, and a 46.5% agreement rate achieved within our Family Mediation Service.
- We ran skills training sessions for prospective new mediators, Awareness Training Sessions for Housing staff and Development Sessions for trained volunteer mediator. Overall, we delivered training to a total of 203 individuals.
- We successfully restructured our Senior Leadership to put ourselves in the best position to meet our future goals.
- We hired a Communications lead to maximise how we communicate to existing partners and potential funders the valuable impact our work has on Communities.

Financial review

Income for the year ending 31 March 2025 was £588,825 and expenditure was £610,010, resulting in a loss of £21,185. At the end of the financial year, our reserves sat at £107,721.

45% of our income is derived from our Restorative Justice service, funded by MOPAC. This funding is secure until 31 March 2026. See future plans on page 5 for further information on this.

Our Neighbour Mediation and Peer Mediation Services, generating, 35% of our income, flow from 30 annual contracts and partnerships, most of them long-established. The balance of our income flows from a diversified range of activities including training, consulting, and one-off commissions to provide workplace and community mediation services.

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

FOR THE YEAR ENDED 31 MARCH 2025

Reserves Policy

The Board of Trustees monitors strategic and operational risks, including the management of reserves. The charity's policy is to maintain reserves sufficient to cover three months of its operating costs in the event of a substantial disruption to its income. Its current reserves are below that level after this year's financial losses. Following a review of our cost base, plans are now in place to achieve financial surpluses from operations over the coming years to increase our reserves.

Risk Management

Calm Mediation maintains an up-to-date Risk Register, reviewed quarterly by the Finance and Risk Committee. The organisation holds insurance that the Board of Trustees consider appropriate to the scope of its activities and the risks it faces, including such cover as is required by law. Both staff and volunteers receive training in safeguarding and risk assessment.

Debts and Guarantees

As of the date of the statement of assets and liabilities, the Board of Trustees confirms that the charity has no outstanding debts secured by charge over any of its assets, and no contingent liabilities arising from guarantees issued by the charity, other than obligations under operating leases.

Plans for the future

The charity's priority for the coming years is to develop its existing services while maintaining financial stability and ensuring sustainable growth. Our focus is on strengthening community cohesion, supporting education, reducing reoffending, and contributing to improved wellbeing, in line with our charitable objectives.

To achieve this, we plan to:

- Expand our portfolio of Neighbour Mediation contracts and partnerships, with the aim of making Neighbour Mediation available across all London boroughs.
- Apply for funding to extend our peer mediation programme to additional schools in London and the South of England.
- Seek funding to develop and pilot an Elder Mediation service.
- Expand our Workplace Mediation service, particularly in supporting our local government and housing association partners.
- Strengthen how we measure and communicate the outcomes of our services for individuals and communities, ensuring impact is evidenced and reported transparently.

On 8 January 2026, the Charity was informed that our contract with MOPAC for Restorative Justice services would not be extended. While the impact is material, the Charity will focus on its operation of other services going forward as a going concern.

Structure, governance and management

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

Trustees

The Charity is governed by a Board of Trustees, who provide strategic oversight to ensure that Calm Mediation delivers on its charitable objectives, complies with its constitution and legal obligations, and manages its resources responsibly. The Board currently consists of six trustees and meets quarterly to provide governance and review activities and finances. The Finance and Risk Management Sub-Committee meets quarterly and reports back to the full Board. We plan to expand our board in the coming year, and to take the opportunity to broaden representation of the communities we serve among our trustee group.

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees who served during the year and up to the date of signature of the financial statements were:

P George (Chair)	
L Pilipovic (Treasurer, Chair of Finance & Risk Committee)	(Appointed 29 November 2024)
C Pickard	
O Adeloye	
N Edwards	
M Wojnar	
J Martin	(Resigned 29 November 2024)
R Strang	(Resigned 29 November 2024)

Senior Leadership Team

Throughout the financial year, Calm Mediation was led by CEO Ed Procter, supported by the Senior Leadership Team: Wendreda De Luca (Director of Development), David Walker (Director of Mediation), and Julie Clarke (Head of Restorative Justice). Ed Procter stepped down as CEO and was succeeded by John Naldrett, who was previously Head of Mediation Services. Ed continues to work with our senior team [overseeing delivery of our work for MOPAC].

Staff

We have a team of 12 full time and part time staff. They are supported by 4 consultants providing specialist services on a part-time basis and as required.

Volunteers

Our total volunteer network consists of 148 people.

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

Paul George
.. Paul George (Jan 30, 2026 09:44:04 GMT) ..

P George (Chair)

Trustee

30/01/26
Date:

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 2025.

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.

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the existtant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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

Harling & Kirk Accountants Limited

4 Bowden Lane
High Wycombe
Buckinghamshire
HP11 1DL

Date:

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	2	4,501	164	4,665	8,586	-	8,586
Charitable activities	3	434,160	150,000	584,160	532,047	2,100	534,147
Investments	4	-	-	-	26	-	26
Total income		<u>438,661</u>	<u>150,164</u>	<u>588,825</u>	<u>540,659</u>	<u>2,100</u>	<u>542,759</u>
Expenditure on:							
Raising funds	5	24,150	213	24,363	31,465	-	31,465
Charitable activities	6	456,839	128,579	585,418	501,996	2,100	504,096
Loss on disposal	10	229	-	229	-	-	-
Total expenditure		<u>481,218</u>	<u>128,792</u>	<u>610,010</u>	<u>533,461</u>	<u>2,100</u>	<u>535,561</u>
Net income/(expenditure) and movement in funds		(42,557)	21,372	(21,185)	7,198	-	7,198
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>128,906</u>	<u>-</u>	<u>128,906</u>	<u>121,708</u>	<u>-</u>	<u>121,708</u>
Fund balances at 31 March 2025		<u>86,349</u>	<u>21,372</u>	<u>107,721</u>	<u>128,906</u>	<u>-</u>	<u>128,906</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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		10,617		4,884
Current assets					
Debtors	12	92,739		115,236	
Cash at bank and in hand		97,103		77,430	
		<u>189,842</u>		<u>192,666</u>	
Creditors: amounts falling due within one year	13	<u>(92,738)</u>		<u>(68,644)</u>	
Net current assets			97,104		124,022
Total assets less current liabilities			<u>107,721</u>		<u>128,906</u>
The funds of the Charity					
Restricted income funds	16	21,372		-	
Unrestricted funds		86,349		128,906	
		<u>107,721</u>		<u>128,906</u>	

The financial statements were approved by the Trustees on

Paul George
 P George (Chair)
 Trustee

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	21		28,409		25,563
Investing activities					
Purchase of tangible fixed assets		(8,736)		(4,281)	
Investment income received		-		26	
Net cash used in investing activities			(8,736)		(4,255)
Net cash generated from financing activities			-		-
Net increase in cash and cash equivalents			19,673		21,308
Cash and cash equivalents at beginning of year			77,430		56,122
Cash and cash equivalents at end of year			97,103		77,430

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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.

On 8 January 2026, the Charity was informed that our contract with MOPAC for Restorative Justice services would not be extended. While the impact is material, the Charity will focus on its operation of other services going forward as a going concern.

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 or grantors 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 Income

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.

**CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

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 the statement of financial activities.

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 2025**

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 contribution 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 2025

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	4,501	-	4,501	8,586	-	8,586
Grants	-	164	164	-	-	-
	<u>4,501</u>	<u>164</u>	<u>4,665</u>	<u>8,586</u>	<u>-</u>	<u>8,586</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Services provided under contract	434,160	150,000	584,160	532,047	2,100	534,147

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	26

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Staging fundraising events	1,234	213	1,447	3,497	-	3,497
Staff costs	22,916	-	22,916	27,968	-	27,968
	<u>24,150</u>	<u>213</u>	<u>24,363</u>	<u>31,465</u>	<u>-</u>	<u>31,465</u>

CALM MEDIATION
(CHARITABLE INCORPORATED ORGANISATION)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	2025	2024
	£	£
Direct costs		
Staff costs	369,070	331,995
Depreciation, impairment and loss on disposal	2,774	1,123
Staff recruitment costs	1,450	8,702
Learner Registration	765	418
Interpreter costs	4,127	2,751
Venue costs and refreshments	9,803	11,074
Volunteer/staff training & expenses	3,892	2,091
Bad debts	(979)	2,437
Contracting	72,959	60,043
	<u>463,861</u>	<u>420,634</u>
Share of support and governance costs (see note 7)		
Support	70,760	48,437
Governance	50,797	35,025
	<u>585,418</u>	<u>504,096</u>
Analysis by fund		
Unrestricted funds	456,839	501,996
Restricted funds	128,579	2,100
	<u>585,418</u>	<u>504,096</u>

7 Support costs allocated to activities

	2025	Total
	£	2024
		£
Rent and rates	23,145	22,301
Light and heat	2,223	1,679
Health & safety	1,865	903
Repairs, maintenance and cleaning (inc. moving costs)	3,596	2,116
Computer and data costs	5,382	4,628
Printing, postage, stationery and office	5,542	3,040
Telephone costs (inc. hire of equipment)	12,650	10,778
Marketing and advertising	12,819	1,441
Bank charges	280	464
Travel and meetings	3,258	1,087
Governance	50,797	35,025
	<u>121,557</u>	<u>83,462</u>

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7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
Governance costs comprise:		
Staff costs	5,729	6,991
Legal and professional	23,426	10,556
Accountancy fees	16,970	13,931
Insurance	4,672	3,547
	<u>50,797</u>	<u>35,025</u>

Governance costs includes payments of £2,000 (2024: £2,000) to the independent examiner for an independent examination and accounts preparation.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year, other than the payments which are disclosed in Note 18. Two trustees were reimbursed expenses in the year of £87 (2024: One trustee £86).

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Directors	1	1
Coordinators	10	9
	<u>11</u>	<u>10</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	346,556	323,428
Social security costs	29,568	26,578
Other pension costs	21,591	16,948
	<u>397,715</u>	<u>366,954</u>

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

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10 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	229	-

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	233	11,953	12,186
Additions	-	8,736	8,736
Disposals	-	(4,779)	(4,779)
At 31 March 2025	233	15,910	16,143
Depreciation and impairment			
At 1 April 2024	84	7,218	7,302
Depreciation charged in the year	46	2,728	2,774
Eliminated in respect of disposals	-	(4,550)	(4,550)
At 31 March 2025	130	5,396	5,526
Carrying amount			
At 31 March 2025	103	10,514	10,617
At 31 March 2024	149	4,735	4,884

12 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	77,239	100,305
Other debtors	-	100
Prepayments and accrued income	15,500	14,831
	92,739	115,236

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13 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		34,056	29,056
Deferred income	14	39,371	31,258
Trade creditors		9,608	2,859
Accruals		9,703	5,471
		<u>92,738</u>	<u>68,644</u>

14 Deferred income

	2025 £	2024 £
Southern Housing Group	1,875	1,875
London Borough of Harrow	490	-
Bacon's College	833	1,183
Women's Pioneer Housing Ltd	1,167	-
Karibu Community Homes	1,250	-
Eastern Education Group	3,625	-
Mayor & Burgesses of LB of Southwark	11,250	-
A2 Dominion	600	-
Royal Borough Of Kensington Upon Thames	3,333	3,333
London Borough of Southwark	165	-
Goldsmiths, University of London	12,083	12,083
Eurostar	-	7,696
Curve Media	-	2,388
Unison Change Management Ltd	2,700	2,700
	<u>39,371</u>	<u>31,258</u>

The above deferred income wholly relates to services to be carried out in 2025/26.

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>21,591</u>	<u>16,948</u>

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.

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16 Restricted funds

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

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Living Wage Grant	-	164	(164)	-
Mayors Office for Policy & Crime	-	150,000	(128,628)	21,372
	<u>-</u>	<u>150,164</u>	<u>(128,792)</u>	<u>21,372</u>
	<u>-</u>	<u>150,164</u>	<u>(128,792)</u>	<u>21,372</u>
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
United St Saviours Fund	-	2,100	(2,100)	-
	<u>-</u>	<u>2,100</u>	<u>(2,100)</u>	<u>-</u>

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	8,316	2,301	10,617
Current assets/(liabilities)	78,033	19,071	97,104
	<u>86,349</u>	<u>21,372</u>	<u>107,721</u>
	<u>86,349</u>	<u>21,372</u>	<u>107,721</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	4,884	-	4,884
Current assets/(liabilities)	124,022	-	124,022
	<u>128,906</u>	<u>-</u>	<u>128,906</u>
	<u>128,906</u>	<u>-</u>	<u>128,906</u>

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18 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:

	2025	2024
	£	£
Within one year	22,487	12,498
Between two and five years	11,000	487
	<u>33,487</u>	<u>12,985</u>

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

19 Related party transactions

During the year payments of £Nil (2024: £337) and £675 (2024: £2,228) were made to Tracey Adamson and Ralph Strang, Trustee's of the Charity, for services provided to the Charity. In addition, payments of £Nil (2024: £675) were made to Lion Litigation Limited, a company controlled by Trustee Nikki Edwards, and £5,013 (2024: £2,813) was paid to Burning Amber Productions Limited, 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.

20 Controlling party

The charity is controlled by the trustees.

21 Cash generated from operations

	2025	2024
	£	£
(Deficit)/surplus for the year	(21,185)	7,198
Adjustments for:		
Investment income recognised in statement of financial activities	-	(26)
Loss on disposal of tangible fixed assets	229	101
Depreciation and impairment of tangible fixed assets	2,774	1,022
Movements in working capital:		
Decrease in debtors	22,497	5,983
Increase/(decrease) in creditors	15,981	(2,900)
Increase in deferred income	8,113	14,185
Cash generated from operations	<u>28,409</u>	<u>25,563</u>

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22 Analysis of changes in net funds

The Charity had no material debt during the year.