

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Details

| | |
|----------------|---|
| Other names | CMC |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 09104885 |
| Registered | 2015-08-07 |
| Register | View on the Charity Commission register |

Contact

| | |
|---------|--|
| Address | 100 St Pauls Churchyard 3rd floor London EC4M 8BU |
| Phone | 07841 017905 |
| Email | secretariat@civilmediation.org |
| Website | www.civilmediation.org |

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO BE A NEUTRAL AND INDEPENDENT BODY SET UP FOR THE BENEFIT OF THE PUBLIC TO:2.1 PROMOTE THE RESOLUTION OF CONFLICTS AND DISPUTES BY ENCOURAGING THE USE OF MEDIATION AND OTHER DISPUTE RESOLUTION TECHNIQUES AND METHODS; AND2.2 ADVANCE THE EDUCATION OF THE PUBLIC IN MATTERS OF MEDIATION AND OTHER DISPUTE RESOLUTION TECHNIQUES AND METHODS.

Activities: The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:- promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods; and - advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £212,393 | £229,488 | - | - |
| 2023-12-31 | £142,503 | £207,109 | - | - |
| 2022-12-31 | £142,690 | £161,903 | - | - |
| 2021-12-31 | £125,759 | £104,549 | - | - |
| 2020-12-31 | £108,914 | £95,562 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------------|-------|------------|
| Kelly Stricklin-Coutinho | Chair | 2024-06-01 |
| ANDY ROGERS | | 2014-06-26 |
| Adam Gersch | | 2024-07-05 |
| Charlotte Mary Steinfeld | | 2020-06-15 |
| Dominic Collis | | 2023-06-16 |
| Henrietta Jackson-Stops | | 2018-02-07 |
| Maria Sigacheva | | 2024-05-01 |
| Nicolas Fournier | | 2022-06-01 |
| Roger Levitt | | 2021-07-06 |
| Terence John RENOUF | | 2020-07-10 |

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Accounts

REGISTERED COMPANY NUMBER: 09104885 (England and Wales)
REGISTERED CHARITY NUMBER: 1163065

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
CIVIL MEDIATION COUNCIL LIMITED**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CIVIL MEDIATION COUNCIL LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 |
| Notes to the Financial Statements | 9 to 14 |
| Detailed Statement of Financial Activities | 15 |

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:

- Promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods as alternatives to legal action or arbitration. The Charity believes that mediation delivers better quality outcomes than these. Mediation avoids the risk of unwelcome publicity because it is confidential and aims to provide win/win solutions to problems. It is likely to save time, stress, and avoid the destruction of salvageable relationships.; and
- advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

In line with guidance from the Charity Commission on public benefit, the Civil Mediation Council (CMC) continued to deliver its charitable objectives through a range of strategic activities throughout 2024. The year marked another period of significant change and growth within the mediation sector, and the CMC remained well-positioned to respond proactively to these developments.

Throughout 2024, the CMC continued to raise awareness of mediation and alternative dispute resolution (ADR). It engaged extensively with government bodies, contributing to several All-Party Parliamentary Groups (APPGs) on ADR and further establishing its position as the representative voice of the mediation profession. The CMC maintained its involvement in the Judicial ADR Liaison Committee and deepened its relationship with the Ministry of Justice (MoJ), including full participation in the consultation on Automatic Referral to Mediation (ARM) for Small Claims (under £10,000).

Raising awareness of workplace mediation remained a key priority, with a programme of online events delivered during the year. The CMC also maintained a strong online presence through its website and social media channels, regularly promoting the benefits and applications of mediation.

Maintaining and enhancing professional standards continued to be a central focus. This was achieved through the CMC's registration and regulation schemes for members, as well as through the provision of Continuing Professional Development (CPD) opportunities.

The individual membership structure introduced in 2021—requiring all practising mediators in CMC-regulated areas (civil/commercial, workplace, and, jointly with the College of Mediators, SEND mediation) to meet agreed professional standards—continued to underpin quality assurance. In 2022, the scope of membership was expanded to include Peer and Community Mediators. These reforms continued to yield positive results in 2024, with individual mediator membership increasing by 14% over the course of the year.

The CMC also sets and monitors standards for organisations delivering mediation services and training. In January 2024, the CMC promoted mediation to a wider professional audience through a webinar delivered to members of the Institute of Directors. In February, representatives presented at the UIA World Forum, and CMC Chair Rebecca Clark gave a keynote speech at the Archbishop of Canterbury's Dinner.

Engagement with members continued throughout the year via events such as the Spring Social in March. In April, the Peer Mediation Working Group delivered a presentation at the National Education Union Conference in Bournemouth. In May, the CMC contributed to the 'Next Steps for Dispute Resolution in England and Wales' event, hosted by Westminster Forum Projects. Shortly thereafter, Rebecca Clark handed over the role of Chair to Kelly Stricklin-Coutinho in June.

The CMC continued its international outreach with Deputy CEO Victoria Harris presenting at the Ukrainian Academy of Mediation's International Forum on Mediation and Law in July. In September, long-serving CEO

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Paul Adams outlined the organisation's future strategy at the Mediation Breakfast Club.

In October, the CMC launched its first set of Mental Health Resources for mediators, developed with the support of Marie Coombes. The organisation then delivered a highly successful online Annual Conference in November, selling 240 tickets, a 75% increase over 2023 ticket sales. Feedback indicated that attendees valued the practical and diverse range of sessions, which enhanced both sector-specific knowledge and cross-disciplinary understanding.

The year concluded with a successful National Mediation Awards event in December and the release of a member survey designed to capture views on the key issues affecting mediation in 2024.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

FINANCIAL REVIEW

In 2024 the Charity recorded a loss of £17,087 for the year significantly reduced from the deficit of £64,606 of 2023. Consequently, the net assets of the Charity were £27,331 on 31st December 2024 compared to £44,418 as at year end of 2023. The income of the Charity continues to be based upon organisation and individual membership and registration fees and conferences. The accounting policies that the Charity is required to adopt (detailed at page 8) mean that the rapid growth in the membership defers invoiced income in to the succeeding year. This had a very significant impact in 2023. The impact of deferred income in 2024 is significantly less. This is due to several factors including the new membership system detailed below. Significantly higher attendance at the Conference meant that fees were ahead of both budget and the previous year and contributed to revenues of £212,401. The medium-term prospects of the charity remain positive: a surplus is planned for and anticipated in 2025. The cash position for the year end 2024 was £133,893 virtually the same figure as 2023. Cash in 2025 remains strong at similar levels.

The Charity adopted a number of steps in 2022 to automate the memberships process and ensure that fees are paid more promptly. These changes were not without their challenges and 2023 saw a significant amount of work required to address the problems that these had created. In 2024, a new software system was introduced to fix these issues. The website which, as well as providing information to both members and the public, currently provides a membership renewal process, also needed additional work in 2024, as we moved towards the new software solution.

The Charity reviewed membership fees in 2023 and made inflationary rises with implementation deferred until 2024. The website is the Charity's "shop window" for members and the public and was kept up to date and fresh. In 2021 a depreciation policy was applied to computer equipment of 33% of costs enabling the Charity to write off the costs of website development over 3 years and allow for renewal after that short period. The Charity has adjusted its CEO support, added a Deputy CEO to strengthen resilience and increased Secretariat Services to further its objectives and support its members. Consequently the Charity's expenditure exceeded its income in 2024. Given the rapidly rising levels of membership seen again in 2024, plus the implementation of the raise in fees, it is anticipated that income will 'catch up' in 2025 and return the charity to a small surplus as seen regularly over recent years.

The Charity continues to rely on the support and voluntary efforts of the Providers, Individual Members, Board members and officers. In addition, the Charity's policy remains that all events and conferences, to the extent possible, should be self-financing with the capital of the Charity standing as a reserve for any shortfalls. Budgets for reimbursement of committee-related expenses are also maintained.

The Charity has adopted a revised Reserving Policy to maintain cash balances as follows: (i) an irreducible core equivalent to 4 months expenditure and two fixed components as funds for (ii) Reputation Management and (iii) a Strategic Reserve to take advantage of unforeseen opportunities to further the CMC's objectives. Despite the deficit incurred, the Charity continued to hold strong cash reserves through the period. The increase in expenditure means that the core reserve of 4 months expenditure will increase again in 2025 but it is anticipated that sufficient funds will be held to comply with the Reserving Policy throughout the year. The CMC remains in a financially strong position to support its objectives and promote the resolution of conflicts through mediation and other ADR techniques in 2025 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

None of the members of the Board have any beneficial interest in the company. All of the members of the Board are members of the company and guarantee to contribute, in the event of a winding up. Articles 25 - 27 of the Articles of Association fix the maximum number of members of the Board at 18 and provide for the appointment, retirement, disqualification and removal of those members.

Risk management

The Charity trustees have given consideration to the major risks to which the Charity is exposed and have satisfied themselves that systems or procedures are established in order to manage those risks. The Board reviews the major risks facing the charity with the corresponding mitigation actions at least once a year, with regular reviews by the Finance and Risk Working Group (established in 2021).

REFERENCE AND ADMINISTRATIVE DETAILS

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Registered Company number

09104885 (England and Wales)

Registered Charity number

1163065

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

Registered office

100 St. Paul's Churchyard
London
EC4M 8BU

Trustees

T J Renouf
A A S Rogers
H Jackson-Stops
C M Steinfeld
R Levitt
D Collis
N H Uddin
N Fournier
A Gersch (appointed 5.7.24)
K Stricklin-Coutinho (appointed 1.7.24)
R A Clark (end of term 31.6.24)
M L Forbes Pirie (end of term 30.4.24)
M Sigacheva (appointed 1.5.24)
I Phillips

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Approved by order of the board of trustees on 9th September 2025 and signed on its behalf by:



.....
T J Renouf - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CIVIL MEDIATION COUNCIL LIMITED**

Independent examiner's report to the trustees of Civil Mediation Council Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Blunden FCCA CTA

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Date:

CIVIL MEDIATION COUNCIL LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

| | Notes | 2024 Unrestricted fund £ | 2023 Total funds £ |
|---|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM Charitable activities | | | |
| Memberships | 3 | 210,062 | 140,942 |
| Investment income | 2 | 2,339 | 1,561 |
| Total | | 212,401 | 142,503 |
| EXPENDITURE ON | | | |
| Raising funds | | 46,756 | 58,416 |
| Charitable activities | | | |
| Memberships | 4 | 182,732 | 148,693 |
| Total | | 229,488 | 207,109 |
| NET INCOME/(EXPENDITURE) | | (17,087) | (64,606) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 44,418 | 109,024 |
| TOTAL FUNDS CARRIED FORWARD | | 27,331 | 44,418 |

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED

**BALANCE SHEET
31ST DECEMBER 2024**

| | Notes | 2024 Unrestricted fund £ | 2023 Total funds £ |
|--|-------|---|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 10 | 6,449 | 10,638 |
| CURRENT ASSETS | | | |
| Debtors | 11 | 4,624 | 20,928 |
| Cash at bank | | 133,893 | 134,608 |
| | | 138,517 | 155,536 |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (117,635) | (121,756) |
| NET CURRENT ASSETS | | 20,882 | 33,780 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 27,331 | 44,418 |
| NET ASSETS | | 27,331 | 44,418 |
| FUNDS | | | |
| Unrestricted funds | 13 | 27,331 | 44,418 |
| TOTAL FUNDS | | 27,331 | 44,418 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 9th September 2025 and were signed on its behalf by:



.....
T J Renouf - Trustee

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Company status

The Company is limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Raising funds

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Membership income

Income from memberships is recognised equally over the twelve months following the invoice date. Any income which relates to the period after the year end date is deferred as necessary.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short-term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 2024 | 2023 |
|--------------------------|---------------------|--------------|
| | £ | £ |
| Deposit account interest | <u>2,339</u> | <u>1,561</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2024 | 2023 |
|-----------------|-----------------------|-----------------------|
| | Memberships | Total |
| | £ | activities |
| | | £ |
| Membership fees | <u>199,457</u> | <u>138,096</u> |
| Conference fees | <u>10,605</u> | <u>2,846</u> |
| | <u>210,062</u> | <u>140,942</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

4. EXPENDITURE ON RAISING FUNDS

| | Direct Costs (see note 5) £ | Support costs (see note 6) £ | Totals £ |
|-------------|--------------------------------------|---------------------------------------|----------------|
| Memberships | 84,371 | 98,361 | 182,732 |

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2024 £ | 2023 £ |
|-------------------------------------|---------------|---------------|
| Secretariat | 73,596 | 61,759 |
| Bad debts | - | 8,535 |
| Complaints & disciplinary committee | 10,775 | 11,499 |
| | 84,371 | 81,793 |

6. SUPPORT COSTS

| | Finance £ | Operational costs £ | Other £ | Governance costs £ | Totals £ |
|-------------|--------------|---------------------------|--------------|--------------------------|---------------|
| Memberships | 4,819 | 83,546 | 3,892 | 6,104 | 98,361 |

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|-----------------------------|--------------|-----------|
| Depreciation - owned assets | 4,189 | 4,225 |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|---|------------------------|
| INCOME AND ENDOWMENTS FROM Charitable activities | |
| Memberships | 140,942 |
| Investment income | 1,561 |
| Total | 142,503 |
| EXPENDITURE ON Raising funds | 58,416 |
| Charitable activities | |
| Memberships | 148,693 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted fund £ | |
|---|----------------------------|-----------|
| Total | 207,109 | |
| NET INCOME/(EXPENDITURE) | (64,606) | |
| RECONCILIATION OF FUNDS | | |
| Total funds brought forward | 109,024 | |
| TOTAL FUNDS CARRIED FORWARD | 44,418 | |
| 10. TANGIBLE FIXED ASSETS | | |
| COST | Computer equipment £ | |
| At 1st January 2024 and 31st December 2024 | 21,969 | |
| DEPRECIATION | | |
| At 1st January 2024 | 11,331 | |
| Charge for year | 4,189 | |
| At 31st December 2024 | 15,520 | |
| NET BOOK VALUE | | |
| At 31st December 2024 | 6,449 | |
| At 31st December 2023 | 10,638 | |
| 11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 2024 £ | 2023 £ |
| Trade debtors | 2,544 | 20,631 |
| Prepayments | 2,080 | 297 |
| | 4,624 | 20,928 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|------------------------------|-----------------------|----------------|
| | £ | £ |
| Trade creditors | 18,314 | 13,521 |
| VAT | 5,514 | 13,548 |
| Other creditors | 2,125 | - |
| Accruals and deferred income | 91,682 | 94,687 |
| | <u>117,635</u> | <u>121,756</u> |

13. MOVEMENT IN FUNDS

| | At 1.1.24 £ | Net movement in funds £ | At 31.12.24 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 44,418 | (17,087) | 27,331 |
| | <u>44,418</u> | <u>(17,087)</u> | <u>27,331</u> |
| TOTAL FUNDS | 44,418 | (17,087) | 27,331 |

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 212,401 | (229,488) | (17,087) |
| | <u>212,401</u> | <u>(229,488)</u> | <u>(17,087)</u> |
| TOTAL FUNDS | 212,401 | (229,488) | (17,087) |

Comparatives for movement in funds

| | At 1.1.23 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 109,024 | (64,606) | 44,418 |
| | <u>109,024</u> | <u>(64,606)</u> | <u>44,418</u> |
| TOTAL FUNDS | 109,024 | (64,606) | 44,418 |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 142,503 | (207,109) | (64,606) |
| | <u>142,503</u> | <u>(207,109)</u> | <u>(64,606)</u> |
| TOTAL FUNDS | 142,503 | (207,109) | (64,606) |

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024, nor for the year ending 31 December 2023.

CIVIL MEDIATION COUNCIL LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

| | 2024 £ | 2023 £ |
|---------------------------------------|-----------------|-----------|
| INCOME AND ENDOWMENTS | | |
| Investment income | | |
| Deposit account interest | 2,339 | 1,561 |
| Charitable activities | | |
| Membership fees | 199,457 | 138,096 |
| Conference fees | 10,605 | 2,846 |
| | 210,062 | 140,942 |
| Total incoming resources | 212,401 | 142,503 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Fundraising agents | 46,756 | 58,416 |
| Charitable activities | | |
| Secretariat | 73,596 | 61,759 |
| Bad debts | - | 8,535 |
| Complaints & disciplinary committee | 10,775 | 11,499 |
| | 84,371 | 81,793 |
| Support cost | | |
| Finance | | |
| Telephone | 630 | 865 |
| Depreciation of tangible fixed assets | 4,189 | 4,225 |
| | 4,819 | 5,090 |
| Operational costs | | |
| Advertising | 24,533 | 23,055 |
| Consulting | 32,190 | 17,450 |
| IT costs | 13,712 | 6,503 |
| Committee expenses | 5,764 | 2,524 |
| Sundries | 4,305 | 2,513 |
| Office expenditure | 3,042 | 2,275 |
| | 83,546 | 54,320 |
| Other | | |
| Bank interest | 3,892 | 2,850 |
| Governance costs | | |
| Accountancy fees | 6,104 | 4,640 |
| Total resources expended | 229,488 | 207,109 |
| Net expenditure | (17,087) | (64,606) |

This page does not form part of the statutory financial statements

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Accounts

REGISTERED COMPANY NUMBER: 09104885 (England and Wales)
REGISTERED CHARITY NUMBER: 1163065

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CIVIL MEDIATION COUNCIL LIMITED**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CIVIL MEDIATION COUNCIL LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 3 |
| Independent Examiner's Report | 4 |
| Statement of Financial Activities | 5 |
| Balance Sheet | 6 |
| Notes to the Financial Statements | 7 to 12 |
| Detailed Statement of Financial Activities | 13 |

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:

- Promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods as alternatives to legal action or arbitration. The Charity believes that mediation delivers better quality outcomes than these. Mediation avoids the risk of unwelcome publicity because it is confidential and aims to provide win/win solutions to problems. It is likely to save time, stress, and avoid the destruction of salvageable relationships.; and
- advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity pursues its objectives through the following main activities, having regard to the Charity Commission guidance on public benefit and other matters in deciding what activities the Charity should undertake. 2023 was another year of significant change for the sector as it continues to grow and develop. The CMC was in a good position and operated well throughout the year and made significant progress in several key areas. Throughout the year the CMC continued to raise awareness of mediation and alternative dispute resolution. It engaged heavily with Government, participating in several APPGs on ADR and cementing its status as the voice of the mediation profession. It continued to take an active part in the work of the Judicial ADR Liaison Committee. The CMC continued to build relationships with the Ministry of Justice (MoJ) and participated fully in its consultation on Automatic Referral to Mediation (ARM) for Small Claims (disputes below £10,000). The CMC has continued to raise awareness of mediation in the workplace, hosting online events. The CMC continued its web and social media presence, with regular posts promoting the use of mediation. The maintenance and raising of standards amongst Mediation professionals is achieved through our registration and regulation schemes for Members and through provision of Continuous Professional Development opportunities.

In 2021, the CMC introduced a new membership structure for individuals, requiring all members who practice mediation in the areas the CMC regulates (civil/commercial and workplace mediation and, together with the College of Mediators, SEND mediation) to demonstrate they meet agreed professional standards. In 2022 this scope was widened to include membership for Peer mediators and Community Mediators. These changes continued to bear fruit in 2023, with rapid growth continuing across all areas. By 31st Dec 2023 individual mediator membership had grown by one third (17.5%) within the previous 12 months. This builds on a 32.8% growth achieved in 2022.

The CMC also sets standards for organisations which provide mediation and for those that provide training for mediators, and again regulates such training providers. In 2023, the CMC's Complaints and Disciplinary committee was fully professionalized, with the contracting of services from highly experienced external individuals and utilization of independent investigators to investigate claims against its members where appropriate to do so. CMC provided its members with specific mediation professional development activities by delivering a successful online conference in November 2023. Nearly 150 delegates bought tickets to the virtual conference, with delegates again welcoming the online nature of the event as easily accessible. They welcomed the range of sessions as thought provoking but thoroughly practical, and as providing a wide variety of disciplines which allowed them to gain a greater understanding of their specialism and enhance their understanding and skills in a new area of mediation.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

In 2023 the Charity recorded a loss of £64,606 for the year following a loss in the previous year of (£19,213). The net assets of the Charity were £44,418 on 31st December 2023 compared to £109,024 as at year end of 2022. The income of the Charity continues to be based upon organisation and individual membership and registration fees and conferences. The rapid growth in the membership has counter intuitively exacerbated these losses, by moving significant amounts of income into 2024, due to the deferred income accounting model. However, the medium term prospects of the charity remain very positive and the cash position remains strong.

The Charity adopted a number of steps in 2022 to automate the memberships process and ensure that fees are paid more promptly. These changes were not without their challenges and 2023 saw a significant amount of work required to address the problems that these had created. In 2024, a new software system will be introduced to fix these issues. The website which, as well as providing information to both members and the public, currently provides a membership renewal process, will also need additional work in 2024, as we move towards a new software solution. The Charity reviewed membership fees in 2023 and made inflationary rises with implementation deferred until 2024. The website is the Charity's 'shop window' for members and the public and should be kept up to date and fresh. In 2021 a depreciation policy was applied to computer equipment of 33% of costs enabling the Charity to write off the costs of website development over 3 years and allow for renewal after that short period. The Charity has adjusted its CEO support, added a Deputy CEO to strengthen resilience and increased Secretariat Services to further its objectives and support its members. Consequently (as budgeted) the Charity's expenditure exceeded its income in 2023. Given the rapidly rising levels of membership seen again in 2023, plus the implementation of the raise in fees, it is anticipated that income will 'catch up' in 2024/5 and return the charity to a small surplus as seen regularly over recent years.

The Charity continues to rely on the support and voluntary efforts of the Providers, Individual Members, Board members and officers. In addition, the Charity's policy remains that all events and conferences, to the extent possible, should be self-financing with the capital of the Charity standing as a reserve for any shortfalls. Budgets for reimbursement of committee-related expenses are also maintained. The Charity adopted a Reserving Policy in October 2020 to maintain funds as follows: (i) an irreducible core equivalent to 4 months expenditure and two fixed components as funds for (ii) Reputation Management and (iii) a Strategic Reserve to take advantage of unforeseen opportunities to further the CMC's objectives. Despite the deficit incurred, the Charity complied with this policy in 2023 with strong cash reserves through the period. The increase in expenditure means that the core reserve of 4 months expenditure will increase again in 2024 but it is anticipated that sufficient funds will be held to comply with the Reserving Policy throughout the year. The CMC remains in a financially strong position to support its objectives and promote the resolution of conflicts through mediation and other ADR techniques in 2024 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

None of the members of the Board have any beneficial interest in the company. All of the members of the Board are members of the company and guarantee to contribute, in the event of a winding up. Articles 25 - 27 of the Articles of Association fix the maximum number of members of the Board at 18 and provide for the appointment, retirement, disqualification and removal of those members.

Risk management

The Charity trustees have given consideration to the major risks to which the Charity is exposed and have satisfied themselves that systems or procedures are established in order to manage those risks. The Board reviews the major risks facing the charity with the corresponding mitigation actions at least once a year, with regular reviews by the Finance and Risk Working Group (established in 2021).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09104885 (England and Wales)

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity number

1163065

Registered office

100 St. Paul's Churchyard
London
EC4M 8BU

Trustees

T J Renouf
R A Clark
M L Forbes Pirie
D R Foskett
O L H Hallam
M Horlock
H Jackson-Stops
P R Kearney
A A S Rogers
E Sorokina
C M Steinfeld
R Levitt
D Collis (appointed 16/6/2023)
N H Uddin (appointed 6/3/2023)
N Fournier

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Approved by order of the board of trustees on 27/09/24 and signed on its behalf by:



.....
T J Renouf - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CIVIL MEDIATION COUNCIL LIMITED**

Independent examiner's report to the trustees of Civil Mediation Council Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Lee Blunden FCCA CTA

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Date:

CIVIL MEDIATION COUNCIL LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|------------------------------------|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | 3 | | |
| Memberships | | 140,942 | 142,501 |
| Investment income | 2 | 1,561 | 189 |
| Total | | 142,503 | 142,690 |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | | 58,416 | 74,609 |
| Charitable activities | 4 | | |
| Memberships | | 148,693 | 87,294 |
| Total | | 207,109 | 161,903 |
| | | | |
| NET INCOME/(EXPENDITURE) | | (64,606) | (19,213) |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 109,024 | 128,237 |
| | | | |
| TOTAL FUNDS CARRIED FORWARD | | 44,418 | 109,024 |

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED

**BALANCE SHEET
31 DECEMBER 2023**

| | Notes | 2023 Unrestricted fund £ | 2022 Total funds £ |
|--|-------|---|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 10 | 10,638 | 4,863 |
| CURRENT ASSETS | | | |
| Debtors | 11 | 20,928 | 28,801 |
| Cash at bank | | 134,608 | 140,993 |
| | | 155,536 | 169,794 |
| CREDITORS | | | |
| Amounts falling due within one year | 12 | (121,756) | (65,633) |
| NET CURRENT ASSETS | | 33,780 | 104,161 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 44,418 | 109,024 |
| NET ASSETS | | 44,418 | 109,024 |
| FUNDS | | | |
| Unrestricted funds | 13 | 44,418 | 109,024 |
| TOTAL FUNDS | | 44,418 | 109,024 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27/09/24 and were signed on its behalf by:



.....
T J Renouf - Trustee

CIVIL MEDIATION COUNCIL LIMITED

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Company status

The Company is limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Raising funds

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Membership income

Income from memberships is recognised equally over the twelve months following the invoice date. Any income which relates to the period after the year end date is deferred as necessary.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 2023 | 2022 |
|--------------------------|---------------------|------------|
| | £ | £ |
| Deposit account interest | <u>1,561</u> | <u>189</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2023 | 2022 |
|-----------------|-----------------------|-----------------------|
| | Memberships | Total |
| | £ | activities |
| | | £ |
| Membership fees | <u>138,096</u> | <u>123,824</u> |
| Conference fees | <u>2,846</u> | <u>18,677</u> |
| | <u>140,942</u> | <u>142,501</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. EXPENDITURE ON RAISING FUNDS

| | Direct Costs (see note 5) £ | Support costs (see note 6) £ | Totals £ |
|-------------|--------------------------------------|---------------------------------------|----------------|
| Memberships | 81,793 | 66,900 | 148,693 |

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2023 £ | 2022 £ |
|-------------------------------------|---------------|-----------|
| Secretariat | 61,759 | 46,175 |
| Bad debts | 8,535 | 2,128 |
| Complaints & disciplinary committee | 11,499 | 1,880 |
| | 81,793 | 50,183 |

6. SUPPORT COSTS

| | Finance £ | Operational costs £ | Other £ | Governance costs £ | Totals £ |
|-------------|--------------|---------------------------|--------------|--------------------------|---------------|
| Memberships | 5,090 | 54,320 | 2,850 | 4,640 | 66,900 |

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2023 £ | 2022 £ |
|-----------------------------|--------------|-----------|
| Depreciation - owned assets | 4,225 | 3,950 |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ |
|---|---------------------------|
| INCOME AND ENDOWMENTS FROM Charitable activities | |
| Memberships | 142,501 |
| Investment income | 189 |
| Total | 142,690 |
| EXPENDITURE ON | |
| Raising funds | 74,609 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | | |
|------------|---|----------------------------|
| 9. | COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | Unrestricted fund £ |
| | Charitable activities | |
| | Memberships | 87,294 |
| | Total | <u>161,903</u> |
| | NET INCOME/(EXPENDITURE) | (19,213) |
| | RECONCILIATION OF FUNDS | |
| | Total funds brought forward | 128,237 |
| | TOTAL FUNDS CARRIED FORWARD | <u><u>109,024</u></u> |
| 10. | TANGIBLE FIXED ASSETS | Computer equipment £ |
| | COST | |
| | At 1 January 2023 | 11,969 |
| | Additions | 10,000 |
| | At 31 December 2023 | <u>21,969</u> |
| | DEPRECIATION | |
| | At 1 January 2023 | 7,106 |
| | Charge for year | 4,225 |
| | At 31 December 2023 | <u>11,331</u> |
| | NET BOOK VALUE | |
| | At 31 December 2023 | <u>10,638</u> |
| | At 31 December 2022 | <u><u>4,863</u></u> |
| 11. | DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | 2023 £ |
| | Trade debtors | 2022 £ 24,522 |
| | Other debtors | - |
| | Prepayments | 4,154 |
| | | <u>125</u> |
| | | <u>20,928</u> |
| | | <u><u>28,801</u></u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|------------------------------|-----------------------|---------------|
| | £ | £ |
| Trade creditors | 13,521 | 3,099 |
| VAT | 13,548 | 8,831 |
| Accruals and deferred income | 94,687 | 53,703 |
| | <u>121,756</u> | <u>65,633</u> |

13. MOVEMENT IN FUNDS

| | At 1.1.23 | Net movement in funds | At |
|---------------------------|-----------------------|-----------------------------|----------------------|
| | £ | £ | 31.12.23 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 109,024 | (64,606) | 44,418 |
| | <u>109,024</u> | <u>(64,606)</u> | <u>44,418</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-------------------------|------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 142,503 | (207,109) | (64,606) |
| | <u>142,503</u> | <u>(207,109)</u> | <u>(64,606)</u> |

Comparatives for movement in funds

| | At 1.1.22 | Net movement in funds | At |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | 31.12.22 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 128,237 | (19,213) | 109,024 |
| | <u>128,237</u> | <u>(19,213)</u> | <u>109,024</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 142,690 | (161,903) | (19,213) |
| | <u>142,690</u> | <u>(161,903)</u> | <u>(19,213)</u> |

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023, nor for the year ending 31 December 2022.

CIVIL MEDIATION COUNCIL LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

| | 2023 £ | 2022 £ |
|---------------------------------------|-----------------|-----------|
| INCOME AND ENDOWMENTS | | |
| Investment income | | |
| Deposit account interest | 1,561 | 189 |
| Charitable activities | | |
| Membership fees | 138,096 | 123,824 |
| Conference fees | 2,846 | 18,677 |
| | 140,942 | 142,501 |
| Total incoming resources | 142,503 | 142,690 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Staging fundraising events | - | 16,193 |
| Fundraising agents | 58,416 | 58,416 |
| | 58,416 | 74,609 |
| Charitable activities | | |
| Secretariat | 61,759 | 46,175 |
| Bad debts | 8,535 | 2,128 |
| Complaints & disciplinary committee | 11,499 | 1,880 |
| | 81,793 | 50,183 |
| Support costs | | |
| Finance | | |
| Telephone | 865 | 1,024 |
| Depreciation of tangible fixed assets | 4,225 | 3,950 |
| | 5,090 | 4,974 |
| Operational costs | | |
| Advertising | 23,055 | 19,001 |
| Consulting | 17,450 | - |
| IT costs | 6,503 | 1,749 |
| Committee expenses | 2,524 | 1,566 |
| Sundries | 2,513 | 520 |
| Office expenditure | 2,275 | 5,246 |
| | 54,320 | 28,082 |
| Other | | |
| Bank interest | 2,850 | 1,820 |
| Governance costs | | |
| Accountancy fees | 4,640 | 2,235 |
| Total resources expended | 207,109 | 161,903 |
| Net expenditure | (64,606) | (19,213) |

This page does not form part of the statutory financial statements

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Accounts

REGISTERED COMPANY NUMBER: 09104885 (England and Wales)
REGISTERED CHARITY NUMBER: 1163065

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
CIVIL MEDIATION COUNCIL LIMITED**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CIVIL MEDIATION COUNCIL LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 4 |
| Independent Examiner's Report | 5 |
| Statement of Financial Activities | 6 |
| Balance Sheet | 7 |
| Notes to the Financial Statements | 8 to 13 |
| Detailed Statement of Financial Activities | 14 |

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:

- Promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods as alternatives to legal action or arbitration. The Charity believes that mediation delivers better quality outcomes than these. Mediation avoids the risk of unwelcome publicity because it is confidential and aims to provide win/win solutions to problems. It is likely to save time, stress, and avoid the destruction of salvageable relationships; and

- advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity pursues its objectives through the following main activities, having regard to the Charity Commission guidance on public benefit and other matters in deciding what activities the Charity should undertake. 2022 was a year of significant change as the sector emerged from the Covid-19 pandemic. The CMC was in a good position and operated well throughout the year and made significant progress in several key areas. CMC events continued to be held in the online format (AGM, Conference etc). The rules for training new mediators which were introduced in 2020 were made permanent in 2022 and therefore online mediator training (which constitutes the bulk of training conducted), will continue. Throughout the year the CMC continued to raise awareness of mediation and alternative dispute resolution. It engaged heavily with Government, participating in several APPGs on ADR and cementing its status as the voice of the mediation profession. It continued to take an active part in the work of the Judicial ADR Liaison Committee. The CMC continued to build relationships with the Ministry of Justice (MoJ) and participated fully in its consultation on Automatic Referral to Mediation (ARM) for Small Claims (disputes below £10,000). The CMC has continued to raise awareness of mediation in the workplace, hosting online events. The CMC's Workplace and Employment group also continued to build links with key stakeholders. The CMC further updated website in 2022. The website was designed to be easily navigable by members of the public, and to provide more detail about different types of mediation. The CMC continued its social media presence, with regular posts promoting the use of mediation. The maintenance and raising of standards amongst ADR professionals is achieved through our registration and regulation schemes for Members and through provision of Continuous Professional Development opportunities.

In 2021, the CMC introduced a new membership structure for Individuals, requiring all members who practice mediation in the areas the CMC regulates (civil/commercial and workplace mediation and, together with the College of Mediators, SEND mediation) to demonstrate they meet agreed professional standards. The new structure creating a pathway from training through to the existing registered status by introducing a new 'Associate' mediator status, and also recognised the most experienced mediators by creating 'CMC Fellow' status. These changes began to bear fruit in 2022, with rapid growth across all areas. By 31st Dec 2022 individual Mediator membership had grown by one third (32.8%) within the previous 12 months, with the recently introduced Associates membership growing by a factor of three within the same time scale.

The CMC also sets standards for organisations which provide mediation and for those that provide training for mediators, and again regulates such training providers. In 2022, the CMC merged with the Peer Mediation Network in order to continue to support the network's members in delivering training to young mediators in schools and other youth settings. In 2022, the CMC's Complaints and Disciplinary committee met regularly, utilised Independent Investigators to investigate claims against its members where appropriate to do so. We provided CMC members with specific mediation professional development activities by delivering a successful online conference in November 2022. Nearly 150 delegates bought tickets to the virtual conference, with delegates welcoming the online nature of the event as easily accessible. They welcomed the range of sessions as thought provoking but thoroughly practical, and as providing a wide variety of disciplines which allowed them to gain a greater understanding of their specialism and enhance their understanding and skills in a new area of mediation.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

FINANCIAL REVIEW

In 2022 the Charity recorded a loss of £19,213 for the year against a surplus in the previous year of (£21,210). The net assets of the Charity were £109,024 on 31st December 2022 compared to £128,237 as at year end of 2021. The income of the Charity continues to be based upon organisation and Individual membership and registration fees and conferences. The Charity adopted a number of steps in 2022 to automate the memberships process and ensure that fees are paid more promptly. These worked with varying levels of success and remain an area for improvement going forward. The website which, as well as providing information to both members and the public, provides a membership renewal process, will also need additional work in 2023. The Charity also anticipates being able to offer payment of membership renewals by Direct Debit in 2023. The Charity reviewed membership fees in 2022 and made inflationary rises with implementation deferred until 2023. Given the current economic environment further inflationary adjustments may need to be made in 2023. The website is the Charity's 'shop window' for members and the public and should be kept up to date and fresh. In 2021 a depreciation policy was applied to computer equipment of 33% of costs enabling the Charity to write off the costs of website development over 3 years and allow for renewal after that short period. In 2022 the Charity provided additional CEO and Secretariat Services to further its objectives and support its members. Consequently (as budgeted) the Charity's expenditure exceeded its income in 2022. Given the rapidly rising levels of membership seen in 2022, plus the implementation of the raise in fees, it is anticipated that income will 'catch up' in 2023 and return the charity to a small surplus as seen regularly over recent years.

The Charity continues to rely on the support and voluntary efforts of the Providers, Individual Members, Board members and officers. In addition, the Charity's policy remains that all events and conferences, to the extent possible, should be self-financing with the capital of the Charity standing as a reserve for any shortfalls. Budgets for reimbursement of committee related expenses are also maintained. The Charity adopted a Reserving Policy in October 2020 to maintain funds as follows: (i) an Irreducible core equivalent to 4 months expenditure and two fixed components as funds for (ii) Reputation Management and (iii) a Strategic Reserve to take advantage of unforeseen opportunities to further the CMC's objectives. The Charity complied with this policy in 2022. The planned increase in expenditure means that the core reserve of 4 months expenditure will increase but it is anticipated that sufficient funds will be held to comply with the Reserving Policy throughout 2023. The CMC remains in a financially strong position to support its objectives and promote the resolution of conflicts through mediation and other ADR techniques in 2023 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

None of the members of the Board have any beneficial interest in the company. All of the members of the Board are members of the company and guarantee to contribute, in the event of a winding up. Articles 25 - 27 of the Articles of Association fix the maximum number of members of the Board at 18 and provide for the appointment, retirement, disqualification and removal of those members.

Risk management

The Charity trustees have given consideration to the major risks to which the Charity is exposed and have satisfied themselves that systems or procedures are established in order to manage those risks. The Board reviews the major risks facing the charity with the corresponding mitigation actions at least once a year, with regular reviews by the Finance and Risk Working Group (established in 2021).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09104885 (England and Wales)

Registered Charity number

1163065

Registered office

100 St. Paul's Churchyard
London
EC4M 8BU

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

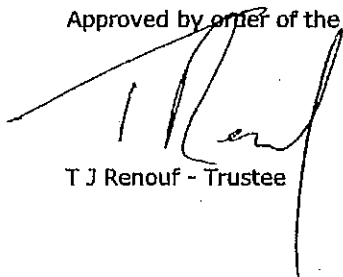
Trustees

T J Renouf
R A Clark
M L Forbes Pirie
D R Foskett
O L H Hallam
M Horlock
H Jackson-Stops
P R Kearney
A A S Rogers
E Sorokina
C M Steinfeld
R Levitt

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Approved by order of the board of trustees on 27th September 2023 and signed on its behalf by:



T J Renouf - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CIVIL MEDIATION COUNCIL LIMITED**

Independent examiner's report to the trustees of Civil Mediation Council Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L Blunden

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

27th September 2023

CIVIL MEDIATION COUNCIL LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

| | Notes | 2022 Unrestricted fund £ | 2021 Total funds £ |
|------------------------------------|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | 3 | | |
| Memberships | | 142,501 | 125,747 |
| Investment income | 2 | 189 | 12 |
| Total | | 142,690 | 125,759 |
| EXPENDITURE ON | | | |
| Raising funds | | 74,609 | 39,548 |
| Charitable activities | 4 | | |
| Memberships | | 87,294 | 65,001 |
| Total | | 161,903 | 104,549 |
| NET INCOME/(EXPENDITURE) | | (19,213) | 21,210 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 128,237 | 107,027 |
| TOTAL FUNDS CARRIED FORWARD | | 109,024 | 128,237 |

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED

**BALANCE SHEET
31ST DECEMBER 2022**

| | Notes | 2022 Unrestricted fund £ | 2021 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 11 | 4,863 | 6,409 |
| CURRENT ASSETS | | | |
| Debtors | 12 | 28,801 | 10,995 |
| Cash at bank | | 140,993 | 147,749 |
| | | 169,794 | 158,744 |
| CREDITORS | | | |
| Amounts falling due within one year | 13 | (65,633) | (36,916) |
| NET CURRENT ASSETS | | 104,161 | 121,828 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 109,024 | 128,237 |
| NET ASSETS | | 109,024 | 128,237 |
| FUNDS | 14 | | |
| Unrestricted funds | | 109,024 | 128,237 |
| TOTAL FUNDS | | 109,024 | 128,237 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27th September 2023 and were signed on its behalf by:


T J Renouf - Trustee

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Company status

The Company is limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 33% on cost

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of Income or gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such Income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 2022 | 2021 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 189 | 12 |
| | <u> </u> | <u> </u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2022 | 2021 |
|-----------------|--------------------|-------------------|
| | Memberships | Total |
| | £ | activities |
| | £ | £ |
| Membership fees | 123,824 | 116,387 |
| Conference fees | 18,677 | 9,360 |
| | <u> </u> | <u> </u> |
| | 142,501 | 125,747 |
| | <u> </u> | <u> </u> |

4. EXPENDITURE ON RAISING FUNDS

| | 2022 | 2021 |
|---------------------------------------|-------------------|-------------------|
| | £ | £ |
| Conference expenses | 804 | 1,356 |
| National mediation awards expenditure | 13,086 | - |
| Chief Executive professional fees | 58,416 | 39,548 |
| | <u> </u> | <u> </u> |
| | £72,306 | £39,548 |
| | <u> </u> | <u> </u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2022 | 2021 |
|-------------|----------------------|---------------|
| | £ | £ |
| Secretariat | 46,175 | 30,540 |
| Bad debts | 2,128 | 6,452 |
| | <u>48,303</u> | <u>36,992</u> |

6. SUPPORT COSTS

| | Finance | Operational | Other | Governance | Totals |
|-------------|---------------------|----------------------|---------------------|---------------------|----------------------|
| | £ | costs | £ | costs | £ |
| | £ | £ | £ | £ | £ |
| Memberships | <u>4,974</u> | <u>29,962</u> | <u>1,820</u> | <u>2,235</u> | <u>38,991</u> |

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2022 | 2021 |
|-----------------------------|---------------------|--------------|
| | £ | £ |
| Depreciation - owned assets | <u>3,950</u> | <u>3,156</u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

During the year to 31 December 2022, expenses totalling £Nil were reimbursed to Trustees (2021 - NIL)

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2022 | 2021 |
|-------------|-----------------|----------|
| Secretarial | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund |
|---|-------------------|
| | £ |
| INCOME AND ENDOWMENTS FROM Charitable activities | |
| Memberships | 125,747 |
| Investment income | <u>12</u> |
| Total | <u>125,759</u> |
| EXPENDITURE ON | |
| Raising funds | 39,548 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

| | | |
|---|----------------------|----------------------------|
| 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | | Unrestricted fund £ |
| Charitable activities | | |
| Memberships | | 65,001 |
| Total | | <u>104,549</u> |
| NET INCOME | | 21,210 |
| RECONCILIATION OF FUNDS | | |
| Total funds brought forward | | 107,027 |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>128,237</u></u> |
| 11. TANGIBLE FIXED ASSETS | | Computer equipment £ |
| COST | | |
| At 1st January 2022 | | 9,565 |
| Additions | | 2,404 |
| At 31st December 2022 | | <u>11,969</u> |
| DEPRECIATION | | |
| At 1st January 2022 | | 3,156 |
| Charge for year | | 3,950 |
| At 31st December 2022 | | <u>7,106</u> |
| NET BOOK VALUE | | |
| At 31st December 2022 | | <u>4,863</u> |
| At 31st December 2021 | | <u><u>6,409</u></u> |
| 12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | |
| | 2022 | 2021 |
| | £ | £ |
| Trade debtors | 24,522 | 10,883 |
| Other debtors | 4,154 | - |
| Prepayments | 125 | 112 |
| | <u>28,801</u> | <u><u>10,995</u></u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|------------------------------|----------------------|---------------|
| | £ | £ |
| Trade creditors | 3,099 | 27 |
| VAT | 8,831 | 4,212 |
| Accruals and deferred income | 53,703 | 32,677 |
| | <u>65,633</u> | <u>36,916</u> |

14. MOVEMENT IN FUNDS

| | At 1.1.22 | Net movement in funds | At |
|---------------------------|-----------------------|-----------------------------|-----------------------|
| | £ | £ | 31.12.22 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 128,237 | (19,213) | 109,024 |
| | <u>128,237</u> | <u>(19,213)</u> | <u>109,024</u> |
| TOTAL FUNDS | <u>128,237</u> | <u>(19,213)</u> | <u>109,024</u> |

Net movement in funds, Included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-------------------------|------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 142,690 | (161,903) | (19,213) |
| | <u>142,690</u> | <u>(161,903)</u> | <u>(19,213)</u> |
| TOTAL FUNDS | <u>142,690</u> | <u>(161,903)</u> | <u>(19,213)</u> |

Comparatives for movement in funds

| | At 1.1.21 | Net movement in funds | At |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | 31.12.21 |
| | | | £ |
| Unrestricted funds | | | |
| General fund | 107,027 | 21,210 | 128,237 |
| | <u>107,027</u> | <u>21,210</u> | <u>128,237</u> |
| TOTAL FUNDS | <u>107,027</u> | <u>21,210</u> | <u>128,237</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 125,759 | (104,549) | 21,210 |
| | <u>125,759</u> | <u>(104,549)</u> | <u>21,210</u> |
| TOTAL FUNDS | <u>125,759</u> | <u>(104,549)</u> | <u>21,210</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022**

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.21 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 107,027 | 1,997 | 109,024 |
| TOTAL FUNDS | 107,027 | 1,997 | 109,024 |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 268,449 | (266,452) | 1,997 |
| TOTAL FUNDS | 268,449 | (266,452) | 1,997 |

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

CIVIL MEDIATION COUNCIL LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

| | 2022 £ | 2021 £ |
|---------------------------------------|-----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Investment income | | |
| Deposit account interest | 189 | 12 |
| Charitable activities | | |
| Membership fees | 123,824 | 116,387 |
| Conference fees | 18,677 | 9,360 |
| | <u>142,501</u> | <u>125,747</u> |
| Total incoming resources | 142,690 | 125,759 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Staging fundraising events | 16,193 | 1,356 |
| Fundraising agents | 58,416 | 38,192 |
| | <u>74,609</u> | <u>39,548</u> |
| Charitable activities | | |
| Secretariat | 46,175 | 30,540 |
| Bad debts | 2,128 | 6,452 |
| | <u>48,303</u> | <u>36,992</u> |
| Support costs | | |
| Finance | | |
| Telephone | 1,024 | 740 |
| Depreciation of tangible fixed assets | 3,950 | 3,156 |
| | <u>4,974</u> | <u>3,896</u> |
| Operational costs | | |
| Advertising | 19,001 | 15,160 |
| IT costs | 1,749 | 470 |
| Committee expenses | 1,566 | 3,250 |
| Sundries | 520 | 72 |
| Office expenditure | 7,126 | 2,343 |
| | <u>29,962</u> | <u>21,295</u> |
| Other | | |
| Bank interest | 1,820 | 943 |
| Governance costs | | |
| Accountancy fees | 2,235 | 1,875 |
| Total resources expended | 161,903 | 104,549 |
| Net (expenditure)/income | (19,213) | 21,210 |

This page does not form part of the statutory financial statements

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Accounts

REGISTERED COMPANY NUMBER: 09104885 (England and Wales)
REGISTERED CHARITY NUMBER: 1163065

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
CIVIL MEDIATION COUNCIL LIMITED**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CIVIL MEDIATION COUNCIL LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

| | Page |
|---|-------------|
| Report of the Trustees | 1 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 to 9 |
| Notes to the Financial Statements | 10 to 15 |
| Detailed Statement of Financial Activities | 16 to 17 |

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:

- promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods as alternatives to legal action or arbitration. The Charity believes that mediation delivers better quality outcomes than these. Mediation avoids the risk of unwelcome publicity because it is confidential, and aims to provide win/win solutions to problems. It is likely to save time, stress, and avoid the destruction of salvageable relationships; and
- advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity pursues its objectives through the following main activities, having regard to the Charity Commission guidance on public benefit and other matters in deciding what activities the Charity should undertake.

2021 was another unusual year with the continuation of the Covid-19 pandemic and associated restrictions on meeting indoors introduced by the UK government, but having adapted its working practices in 2020, CMC was in a good position and operated well throughout 2021. CMC events continued to be held in the online format. The rules for training new mediators which were introduced in 2020 continued throughout 2021, so that the bulk of training could still be held online.

Raising awareness of mediation and alternative dispute resolution

The CMC continued to engage with Government and cement its status as the voice of the mediation profession. In the course of 2021, it continued to take an active part in the work of the Judicial ADR Liaison Committee, contributing to its project to map the ADR landscape. The CMC continued to build relationships with the Ministry of Justice (MoJ) and submitted a comprehensive response to the MoJ's Call for Evidence about the use of alternative dispute resolution.

The CMC has continued to raise awareness of mediation in the workplace, hosting online events aimed at human resources professionals and presenting research findings at a CIPD event in Wales. The CMC's Workplace and Employment group also continued to build links with key stakeholders, including ACAS hosting a roundtable meeting about increasing the use of ADR which took place in November 2021.

The CMC launched its new website in 2021. The website was designed to be easily navigable by members of the public, and to provide more detail about different types of mediation. The CMC continued its social media presence, with regular posts promoting the use of mediation.

The maintenance and raising of standards amongst ADR professionals

We do this through our registration and regulation schemes for Members and through provision of Continuous Professional Development opportunities.

Training and Regulation

In 2021, the CMC introduced a new membership structure for individuals, requiring all members who practice mediation in the areas the CMC regulates (civil/commercial and workplace mediation and, together with the College of Mediators, SEND mediation) to demonstrate they meet agreed professional standards. The new structure creating a pathway from training through to the existing registered status by introducing a new 'Associate' mediator status, and also recognised the most experienced mediators by creating 'CMC Fellow' status.

The CMC also sets standards for organisations which provide mediation and for those that provide training for mediators, and again regulates such training providers. In 2021, the CMC worked with the Peer Mediation Network in order to explore how the CMC could support the network's members in delivering training to young mediators in schools and other youth settings, and supported an essay writing competition for university students.

In 2021, the CMC's Complaints and Disciplinary committee met five times, and concluded two complaints which had been received in 2020. After independent investigators had concluded, the committee rejected both complaints. One complaint was rejected for being out of time. A further four complaints which were still under consideration at year end.

We provided CMC members with specific mediation professional development activities by delivering a successful online conference in November 2021 together with the College of Mediators. Nearly 200 delegates bought tickets to the virtual conference, with delegates welcoming the online nature of the event as easily accessible. Feedback from delegates was positive, with 91% saying they felt the information presented at the conference was either useful or very good. They welcomed the range of sessions as thought provoking but thoroughly practical, and as providing a wide variety of disciplines which allowed them to gain a greater understanding of their specialism and enhance their understanding and skills in a new area of mediation.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

FINANCIAL REVIEW

The Charity recorded a surplus of £21,210 for the year against a surplus in the previous year of £13,352. The net assets of the Charity were £128,237 at 31st December 2021 compared to £107,027 as at year end of 2020.

The income of the Charity continues to be based upon organisation and individual membership and registration fees and conferences. The change to online training and requirement for a face to face assessment has meant that the revenues from Associate members was not significant in 2020 but changes to the assessment rules and relaxation of Covid restrictions mean that growth within this sector of membership is anticipated. The introduction of the CMC Fellowship did see a stronger than anticipated uptake of that category which contributed to some part of the revenue growth in 2021.

Within the 2021 Accounts the Charity considered it prudent to adopt a new policy and to make provision for bad debts. The figure of £6,452 represents fees invoiced to members that are overdue by six months. Experience is that often payments appearing as "bad debts" are paid but it is disappointing that some members do pay so late. The Charity will be adopting a number of steps in 2022 to ensure that outstanding memberships are paid more promptly.

The new website which, as well as providing information to both members and the public, provides a membership renewal process that will be fully implemented in 2022. It is anticipated that the new process will make renewals of membership more efficient for both the Charity and CMC. The Charity also anticipates being able to offer payment of membership renewals by Direct Debit in 2022.

The Charity last reviewed membership fees in 2017. We are mindful of the impact of inflation on both the CMC which has experienced increases in costs since then but also on members. A review of membership fees will take place in 2022 with any implementation deferred until 2023.

The website is the Charity's "shop window" for members and the public and should be kept up to date and fresh. In 2021 a depreciation policy was applied to computer equipment of 33% of costs enabling the Charity to write off the costs of website development over 3 years and allow for renewal after that short period.

The Charity continues to bear down on other expenses. The 2021 expenditure was just a little less than the budgeted figure for the year. The 2021 surplus together with those of the three preceding financial years provides the Charity with the net assets stated above and the confidence to use some of those reserves. In 2022 the Charity will provide additional CEO and Secretariat Services to further its objectives and support its members. Consequently, it is anticipated that the Charity's expenditure will exceed its income in 2022.

The Charity continues to rely on the support and voluntary efforts of the Providers, Individual Members, Board members and officers. In addition, the Charity's policy remains that all events and conferences, to the extent possible, should be self-financing with the capital of the Charity standing as a reserve for any shortfalls. Budgets for reimbursement of committee related expenses are also maintained.

The Charity adopted a Reserving Policy in October 2020 to maintain funds as follows: (i) an Irreducible core equivalent to 4 months expenditure and two fixed components as funds for (ii) Reputation Management and (iii) a Strategic Reserve to take advantage of unforeseen opportunities to further the CMC's objectives. The Charity complied with this policy in 2021. The planned increase in expenditure means that the core reserve of 4 months expenditure will increase but it is anticipated that sufficient funds will be held to comply with the Reserving Policy throughout 2022.

The CMC remains in a financially strong position to support its Objectives and promote the resolution of conflicts through mediation and other ADR techniques in 2022 and beyond.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

None of the Members of the Board have any beneficial interest in the company. All of the Members of the Board are members of the company and guarantee to contribute £1 in the event of a winding up.

Articles 25 - 27 of the Articles of Association fix the maximum number of Members of the Board at 18 and provide for the appointment, retirement, disqualification and removal of those Members.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. The Board reviews the major risks facing the charity with the corresponding mitigation actions at least once a year, with regular reviews by a new Finance and Risk Working Group (established in 2021).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09104885 (England and Wales)

Registered Charity number

1163065

Registered office

100 St. Paul's Churchyard
London
EC4M 8BU

Trustees

D S Kahn
R A Clark (appointed 1.5.21)
M L Forbes Pirie (appointed 1.5.21)
D R Foskett
O L H Hallam
M Horlock
H Jackson-Stops
P R Kearney
C O Lewis (resigned 5.7.21)
T J Renouf
A A S Rogers
E Sorokina
D Stanton (resigned 5.7.21)
C M Steinfeld
T B Thomas (resigned 30.4.21)
R Levitt (appointed 6.7.21)

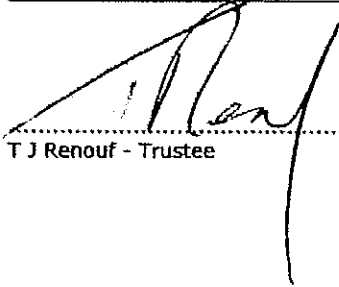
Company secretary: Diana Kahn

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Approved by order of the board of trustees on 6 September 2022 and signed on its behalf by:

CIVIL MEDIATION COUNCIL LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021



T J Renouf - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CIVIL MEDIATION COUNCIL LIMITED**

Independent examiner's report to the trustees of Civil Mediation Council Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L Blunden
FCCA CTA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

Date: 6 September 2021

CIVIL MEDIATION COUNCIL LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

| | Notes | 2021 Unrestricted fund £ | 2020 Total funds £ |
|---|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM Charitable activities | | | |
| Memberships | | 125,746 | 108,775 |
| Investment income | 2 | 13 | 139 |
| Total | | 125,759 | 108,914 |
| EXPENDITURE ON | | | |
| Raising funds | | 39,548 | 39,954 |
| Charitable activities | | | |
| Memberships | 4 | 65,001 | 55,608 |
| Total | | 104,549 | 95,562 |
| NET INCOME | | 21,210 | 13,352 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 107,027 | 93,675 |
| TOTAL FUNDS CARRIED FORWARD | | 128,237 | 107,027 |

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED

**BALANCE SHEET
31ST DECEMBER 2021**

| | Notes | 2021 Unrestricted fund £ | 2020 Total funds £ |
|--|-------|-----------------------------------|-----------------------------|
| FIXED ASSETS | | | |
| Tangible assets | 11 | 6,409 | - |
| CURRENT ASSETS | | | |
| Debtors | 12 | 10,995 | 8,647 |
| Cash at bank | | 147,749 | 125,033 |
| | | 158,744 | 133,680 |
| CREDITORS | | | |
| Amounts falling due within one year | 13 | (36,916) | (26,653) |
| NET CURRENT ASSETS | | 121,828 | 107,027 |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 128,237 | 107,027 |
| NET ASSETS | | 128,237 | 107,027 |
| FUNDS | | | |
| Unrestricted funds | 14 | 128,237 | 107,027 |
| TOTAL FUNDS | | 128,237 | 107,027 |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

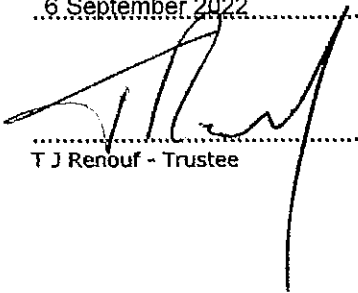
The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED

**BALANCE SHEET - continued
31ST DECEMBER 2021**

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6 September 2022 and were signed on its behalf by:



.....
T J Renouf - Trustee

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Company status

The Company is limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 33% on cost

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 2021 | 2020 |
|--------------------------|-------------------|-------------------|
| | £ | £ |
| Deposit account interest | 13 | 139 |
| | <u> </u> | <u> </u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2021 | 2020 |
|------------------------------|-------------------|-------------------|
| | Memberships | Total |
| | £ | activities |
| | | £ |
| Individual membership fees | 81,412 | 65,272 |
| Provider membership fees | 19,742 | - |
| Organisation membership fees | 15,232 | 36,231 |
| Conference fees | 9,360 | 7,272 |
| | <u> </u> | <u> </u> |
| | 125,746 | 108,775 |
| | <u> </u> | <u> </u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. CHARITABLE ACTIVITIES COSTS

| | Direct Costs (see note 5) £ | Support costs (see note 6) £ | Totals £ |
|-------------|--------------------------------------|---------------------------------------|----------------------|
| Memberships | <u>36,992</u> | <u>28,009</u> | <u>65,001</u> |

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

| | 2021 £ | 2020 £ |
|-------------|----------------------|---------------|
| Secretariat | 30,540 | 35,177 |
| Bad debts | 6,452 | - |
| | <u>36,992</u> | <u>35,177</u> |

6. SUPPORT COSTS

| | Finance £ | Information technology £ | Other £ | Governance costs £ | Totals £ |
|-------------|---------------------|--------------------------------|-------------------|--------------------------|----------------------|
| Memberships | <u>3,896</u> | <u>21,295</u> | <u>943</u> | <u>1,875</u> | <u>28,009</u> |

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|-----------------------------|---------------------|-----------|
| Depreciation - owned assets | <u>3,156</u> | <u>-</u> |

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

During the year to 31 December 2021, expenses totalling £Nil were reimbursed to Trustees (2020 - NIL)

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 2021 | 2020 |
|-------------|-----------------|-----------------|
| Secretarial | <u>1</u> | <u>1</u> |

No employees received emoluments in excess of £60,000.

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

| 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES | Unrestricted fund £ |
|---|---------------------------|
| INCOME AND ENDOWMENTS FROM | |
| Charitable activities | |
| Memberships | 108,775 |
| Investment Income | 139 |
| Total | <u>108,914</u> |
| EXPENDITURE ON | |
| Raising funds | |
| | 39,954 |
| Charitable activities | |
| Memberships | 55,608 |
| Total | <u>95,562</u> |
| NET INCOME | 13,352 |
| RECONCILIATION OF FUNDS | |
| Total funds brought forward | 93,675 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>107,027</u></u> |
| 11. TANGIBLE FIXED ASSETS | |
| COST | |
| Additions | <u>9,565</u> |
| DEPRECIATION | |
| Charge for year | <u>3,156</u> |
| NET BOOK VALUE | |
| At 31st December 2021 | <u><u>6,409</u></u> |
| At 31st December 2020 | <u><u>-</u></u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|---------------|---------------|--------------|
| | £ | £ |
| Trade debtors | 10,883 | 8,568 |
| Prepayments | 112 | 79 |
| | 10,995 | 8,647 |

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 | 2020 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 27 | - |
| VAT | 4,212 | 101 |
| Accruals and deferred Income | 32,677 | 26,552 |
| | 36,916 | 26,653 |

14. MOVEMENT IN FUNDS

| | At 1.1.21 | Net movement in funds | At 31.12.21 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 107,027 | 21,210 | 128,237 |
| | 107,027 | 21,210 | 128,237 |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 125,759 | (104,549) | 21,210 |
| | 125,759 | (104,549) | 21,210 |

Comparatives for movement in funds

| | At 1.1.20 | Net movement in funds | At 31.12.20 |
|---------------------------|---------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 93,675 | 13,352 | 107,027 |
| | 93,675 | 13,352 | 107,027 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 108,914 | (95,562) | 13,352 |
| TOTAL FUNDS | <u>108,914</u> | <u>(95,562)</u> | <u>13,352</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.20 £ | Net movement in funds £ | At 31.12.21 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 93,675 | 34,562 | 128,237 |
| TOTAL FUNDS | <u>93,675</u> | <u>34,562</u> | <u>128,237</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 234,673 | (200,111) | 34,562 |
| TOTAL FUNDS | <u>234,673</u> | <u>(200,111)</u> | <u>34,562</u> |

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2021.

CIVIL MEDIATION COUNCIL LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

| | 2021 £ | 2020 £ |
|---------------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Investment income | | |
| Deposit account interest | 13 | 139 |
| Charitable activities | | |
| Individual membership fees | 81,412 | 65,272 |
| Provider membership fees | 19,742 | - |
| Organisation membership fees | 15,232 | 36,231 |
| Conference fees | 9,360 | 7,272 |
| | <u>125,746</u> | <u>108,775</u> |
| Total incoming resources | 125,759 | 108,914 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Staging fundraising events | 1,356 | 4,164 |
| Fundraising agents | 38,192 | 35,790 |
| | <u>39,548</u> | <u>39,954</u> |
| Charitable activities | | |
| Secretariat | 30,540 | 35,177 |
| Bad debts | 6,452 | - |
| | <u>36,992</u> | <u>35,177</u> |
| Support costs | | |
| Finance | | |
| Telephone | 740 | 405 |
| Depreciation of tangible fixed assets | 3,156 | - |
| | <u>3,896</u> | <u>405</u> |
| Information technology | | |
| Advertising | 15,160 | 11,212 |
| Travelling | - | 496 |
| IT costs | 470 | (3,887) |
| Committee expenses | 3,250 | 3,415 |
| Sundries | 72 | 878 |
| Office expenditure | 2,343 | 3,479 |
| | <u>21,295</u> | <u>15,593</u> |
| Other | | |
| Bank Interest | 943 | 593 |

This page does not form part of the statutory financial statements

CIVIL MEDIATION COUNCIL LIMITED
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

| | 2021 | 2020 |
|--------------------------|----------------|---------------|
| | £ | £ |
| Other | | |
| Governance costs | | |
| Accountancy fees | <u>1,875</u> | <u>3,840</u> |
| Total resources expended | <u>104,549</u> | <u>95,562</u> |
| Net Income | <u>21,210</u> | <u>13,352</u> |

This page does not form part of the statutory financial statements

CIVIL MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1163065

Accounts

REGISTERED COMPANY NUMBER: 09104885 (England and Wales)
REGISTERED CHARITY NUMBER: 1163065

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
CIVIL MEDIATION COUNCIL LIMITED**

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

CIVIL MEDIATION COUNCIL LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Page |
|--|-------------|
| Report of the Trustees | 1 to 5 |
| Independent Examiner's Report | 6 |
| Statement of Financial Activities | 7 |
| Balance Sheet | 8 to 9 |
| Notes to the Financial Statements | 10 to 15 |

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Charity are to be a neutral and independent body set up for the benefit of the public to:

- promote the resolution of conflicts and disputes by encouraging the use of mediation and other dispute resolution techniques and methods as alternatives to legal action or arbitration. The Charity believes that mediation delivers better quality outcomes than these. Mediation avoids the risk of unwelcome publicity because it is confidential, and aims to provide win/win solutions to problems. It is likely to save time, stress, and avoid the destruction of salvageable relationships; and
- advance the education of the public in matters of mediation and other dispute resolution techniques and methods.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Charity pursues its objectives through the following main activities, having regard to the Charity Commission guidance on public benefit and other matters in deciding what activities the Charity should undertake. 2020 has, of course, been a peculiar year for all, as we cope with the Covid-19 pandemic, but CMC has managed to adapt its processes and its activities to meet the challenge. CMC events continued to be held but in the online format, this included the Annual Conference where mediators are able to gain valuable Continuous Professional Development (CPD) and improve their skills for the benefit of the public. Additionally, the rules for training new mediators were adjusted so that the bulk of the registered mediators' training course could be held online.

Raising awareness of mediation and alternative dispute resolution

The CMC continued to raise its engagement with Government and improve its status as the voice of the mediation profession. In the course of 2020, we continued to take an active part in the work of the Judicial ADR Liaison Committee and build relationships with the mediation lead at the Ministry of Justice (MoJ). We reintroduced a Fixed Fee Mediation scheme to replace the one taken down from the MoJ website. We also contributed to the work of the Administrative Justice Council and fostered relationships with the Business Banking Resolution Service and with LawTech UK which is looking at the development of an online dispute resolution platform for Small and Medium Enterprises (SMEs).

Members of the public can now search the CMC website for mediators who will offer mediation on a fixed fee basis for claims of less than £50,000. It is hoped that the scheme will make mediation more widely available. By the end of 2020 over 150 registered mediators and providers had joined the scheme. This number is steadily growing as new mediators join the CMC, and there were 170 participants by the middle of 2021.

In 2020, the CMC again collaborated with the College of Mediators to promote the National Mediation Awards, which this year continued online, with the aim of celebrating and rewarding best practice across all forms of mediation. There were 100 nominations of such high a standard that the judges decided on 14 winners for the 12 awards in 2020.

The CMC has continued to raise awareness of mediation in the workplace, hosting online events aimed at human resources professionals regarding remote mediation to encourage use of this during the coronavirus pandemic.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

ACHIEVEMENT AND PERFORMANCE

Throughout the year the CMC worked hard to improve the communication and cooperation within the Mediation Sector. Significant discussions took place via the All Mediation Forum, with a range of stakeholders including with partner organisations the College Of Mediators and the Family Mediation Council. These discussions focused on the need for mutual recognition, the development of a common code of practice and common complaints procedures. The aims of this work are to ensure consistency and professionalism across all areas of mediation and thus ensure that the public benefit from professional high quality mediation services.

The maintenance and raising of standards amongst ADR professionals

We do this through our registration and regulation schemes for Members and through provision of Continuous Professional Development opportunities. The Covid crisis meant that we have had to change the way we do this, relaxing some requirements in a proportionate way (for example the rules on observations by trainees), and providing online training opportunities, for example our July webinar on Addressing Conflict in a Remote Environment. In March 2020 we issued guidance to mediators about how to carry out online mediations.

Membership of the CMC grew by a modest 5% in 2020, to 781 members, but we were encouraged by the increase in the proportion of our membership who can demonstrate that they meet the CMC's professional standards and become registered mediators. The number stood at 532 by the end of 2020, an increase of 12%. The Charity provides a portal through its website, which lists those mediators who are CMC registered mediators.

Registered mediators submit themselves to regulation by the CMC. The CMC also sets standards for organisations which provide training for mediators, and again regulates such training providers. The more registered mediators that belong to the CMC the greater the CMC's purchase in improving standards.

In 2020, five formal complaints against registered mediators, registered mediation providers or members were considered and decided. One was upheld, and a press notice to that effect issued. These complaints had been submitted towards the end of the previous year. Only two formal complaints were submitted to the CMC in 2020. Their consideration was delayed, in part due to Covid 19, so none were concluded in year.

We provided CMC members with specific mediation professional development activities by delivering a successful online conference in November 2020. 167 delegates bought tickets to the virtual conference, compared to 125 in 2019. Feedback from delegates was positive and showed that they felt that good quality CPD relevant to all sectors of mediation was provided as well as delegates being very clear about what they learned from each session.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

FINANCIAL REVIEW

The Charity recorded a surplus of £13,352 for the year against a surplus in the previous year of £24,758. The net assets of the Charity were £107,027 at 31st December 2020 compared to £93,675 as at year end of 2019.

The income of the Charity continues to be based upon organisation and individual membership and registration fees and conferences.

The financial policy of the Charity remains to keep expenses to a minimum in order to build a significant capital base and a predictable revenue stream. The Charity continues to rely on the support and voluntary efforts of the Providers, Individual Members, Board members and officers. In addition, the Charity's policy remains that all events and conferences, to the extent possible, should be self-financing with the capital of the Charity standing as a reserve for any shortfalls. Budgets for reimbursement of committee related expenses are also maintained.

A new Finance Director was appointed in 2020 and instituted a number of policy reviews, including the development of a new reserving policy which was adopted formally by the trustees at its Board meeting in October 2020. Instead of a simple policy to maintain unrestricted funds at a level equivalent to between three and six months' expenditure, the new policy is to maintain (i) an irreducible core equivalent to 4 months expenditure and two fixed components as funds for (ii) Reputation Management and (iii) a Strategic Reserve to take advantage of unforeseen opportunities to further the CMC's objectives. Item (i) will only be spent in the event of liquidation of the CMC. Item (ii) is unlikely to be needed but it is prudent to maintain against the principal risk to the CMC. Item (iii) is the most likely to be allocated.

In early 2021 the Charity appointed Clemence Hoar Cummings to assist with the preparation of its Accounts following a competitive tender.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

None of the Members of the Board have any beneficial interest in the company. All of the Members of the Board are members of the company and guarantee to contribute £1 in the event of a winding up.

Articles 25 - 27 of the Articles of Association fix the maximum number of Members of the Board at 18 and provide for the appointment, retirement, disqualification and removal of those Members.

Risk management

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that systems or procedures are established in order to manage those risks. The Board reviews the major risks facing the charity with the corresponding mitigation actions at least once a year, with regular reviews by a new Finance and Risk Working Group (established in 2021).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

09104885 (England and Wales)

Registered Charity number

1163065

Registered office

The International Dispute Resolution Ctr
70 Fleet Street
London
EC4Y 1EU

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Trustees

D S Kahn
R A Clark (appointed 1.5.21)
M L Forbes Pirie (appointed 1.5.21)
D R Foskett
O L H Hallam (appointed 15.6.20)
M Horlock
H Jackson-Stops
P R Kearney
C O Lewis
T J Renouf (appointed 10.7.20)
A A S Rogers
E Sorokina
D Stanton
C M Steinfeld (appointed 15.6.20)
S S Barker (resigned 14.6.20)
T Cadman (resigned 14.6.20)
D M Douglas (appointed 15.6.20) (resigned 23.6.20)
C F Sheridan (resigned 14.6.20)
T B Thomas (resigned 30.4.21)

Company Secretary: Iain Christie until 15 June 2020. Diana Kahn appointed 15 June 2020.

Independent Examiner

Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Civil Mediation Council Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21 September 2021 and signed on its behalf by:

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

T J Renouf - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CIVIL MEDIATION COUNCIL LIMITED**

Independent examiner's report to the trustees of Civil Mediation Council Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for Independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

D M Belbin
BSc FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

21 September 2021

CIVIL MEDIATION COUNCIL LIMITED
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

| | Notes | 2020 Unrestricted fund £ | 2019 Total funds £ |
|------------------------------------|-------|---|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Charitable activities | 3 | | |
| Memberships | | 108,775 | 130,939 |
| Investment income | 2 | 139 | 208 |
| Total | | 108,914 | 131,147 |
| | | | |
| EXPENDITURE ON | | | |
| Raising funds | | 39,954 | 55,892 |
| Charitable activities | 4 | | |
| Memberships | | 55,608 | 50,497 |
| Total | | 95,562 | 106,389 |
| NET INCOME | | 13,352 | 24,758 |
| | | | |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | 93,675 | 68,917 |
| TOTAL FUNDS CARRIED FORWARD | | 107,027 | 93,675 |

The notes form part of these financial statements

CIVIL MEDIATION COUNCIL LIMITED (REGISTERED NUMBER: 09104885)

**BALANCE SHEET
31 DECEMBER 2020**

| | Notes | 2020 Unrestricted fund £ | 2019 Total funds £ |
|--|-------|---|-----------------------------|
| CURRENT ASSETS | | | |
| Debtors | 10 | 8,647 | 14,295 |
| Cash at bank | | <u>125,033</u> | <u>113,104</u> |
| | | 133,680 | 127,399 |
| CREDITORS | | | |
| Amounts falling due within one year | 11 | (26,653) | (33,724) |
| NET CURRENT ASSETS | | <u>107,027</u> | <u>93,675</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 107,027 | 93,675 |
| NET ASSETS FUNDS | | <u>107,027</u> | <u>93,675</u> |
| Unrestricted funds | 12 | <u>107,027</u> | <u>93,675</u> |
| TOTAL FUNDS | | <u>107,027</u> | <u>93,675</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**BALANCE SHEET - continued
31 DECEMBER 2020**

The financial statements have been prepared in accordance with and delivered in accordance with the special provisions applicable to small charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2021 and were signed on its behalf by:

T J Renouf - Trustee

CIVIL MEDIATION COUNCIL LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Company status

The Company is limited by guarantee. The members of the Company are the Trustees named on page 1. In the event of the Company being wound up, the liability in respect of the guarantee is limited to £1 per member of the Company.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Operating Leases

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short term maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and Provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Raising funds

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a Charitable Company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

| | 2020 | 2019 |
|--------------------------|-------------|------------|
| | £ | £ |
| Deposit account interest | <u>139</u> | <u>208</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 2020 | 2019 |
|------------------------------|-----------------------|-----------------------|
| | Memberships | Total |
| | £ | activities |
| | £ | £ |
| Individual membership fees | 65,272 | 66,233 |
| Organisation membership fees | 36,231 | 42,262 |
| Conference fees | <u>7,272</u> | <u>22,444</u> |
| | <u>108,775</u> | <u>130,939</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | | | | |
|---------------------------------------|--|--------------------------------------|---------------------------------------|----------------------|
| 4. CHARITABLE ACTIVITIES COSTS | | Direct Costs (see note 5) £ | Support costs (see note 6) £ | Totals £ |
| Memberships | | <u>35,177</u> | <u>20,431</u> | <u>55,608</u> |

| | | | |
|---|--|----------------------|----------------------|
| 5. DIRECT COSTS OF CHARITABLE ACTIVITIES | | 2020 £ | 2019 £ |
| Secretariat | | <u>35,177</u> | <u>32,327</u> |

| | | | | | | |
|-------------------------|--|-------------------|--------------------------------|-------------------|--------------------------|----------------------|
| 6. SUPPORT COSTS | | Finance £ | Information technology £ | Other £ | Governance costs £ | Totals £ |
| Memberships | | <u>405</u> | <u>15,593</u> | <u>593</u> | <u>3,840</u> | <u>20,431</u> |

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

During the year to 31 December 2020, expenses totalling £496 were reimbursed to Trustees (2019 - NIL)

8. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | | |
|-------------|--------------------------------|-------------------------|
| Secretarial | 2020 <u>1</u> | 2019 <u>1</u> |
|-------------|--------------------------------|-------------------------|

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | |
|---|---------------------------|
| | Unrestricted fund £ |
| INCOME AND ENDOWMENTS FROM Charitable activities | |
| Memberships | 130,939 |
| Investment income | <u>208</u> |
| Total | <u>131,147</u> |
| EXPENDITURE ON | |
| Raising funds | 55,892 |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

| | | | |
|--|----------------------|-----------------------------|---------------------------|
| 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued | | | Unrestricted fund £ |
| Charitable activities | | | |
| Memberships | | | 50,497 |
| Total | | | <u>106,389</u> |
| NET INCOME | | | <u>24,758</u> |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | | | 68,917 |
| TOTAL FUNDS CARRIED FORWARD | | | <u>93,675</u> |
| 10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 2020 | 2019 | |
| | £ | £ | |
| Trade debtors | 8,568 | 13,350 | |
| Prepayments | 79 | 945 | |
| | <u>8,647</u> | <u>14,295</u> | |
| 11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 2020 | 2019 | |
| | £ | £ | |
| VAT | 101 | 2,575 | |
| Accruals and deferred income | 26,552 | 31,149 | |
| | <u>26,653</u> | <u>33,724</u> | |
| 12. MOVEMENT IN FUNDS | | | |
| | At 1.1.20 | Net movement in funds | At 31.12.20 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 93,675 | 13,352 | 107,027 |
| TOTAL FUNDS | <u>93,675</u> | <u>13,352</u> | <u>107,027</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 108,914 | (95,562) | 13,352 |
| TOTAL FUNDS | <u>108,914</u> | <u>(95,562)</u> | <u>13,352</u> |

Comparatives for movement in funds

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.19 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 68,917 | 24,758 | 93,675 |
| TOTAL FUNDS | <u>68,917</u> | <u>24,758</u> | <u>93,675</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 131,147 | (106,389) | 24,758 |
| TOTAL FUNDS | <u>131,147</u> | <u>(106,389)</u> | <u>24,758</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.19 £ | Net movement in funds £ | At 31.12.20 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 68,917 | 38,110 | 107,027 |
| TOTAL FUNDS | <u>68,917</u> | <u>38,110</u> | <u>107,027</u> |

CIVIL MEDIATION COUNCIL LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 240,061 | (201,951) | 38,110 |
| TOTAL FUNDS | <u>240,061</u> | <u>(201,951)</u> | <u>38,110</u> |

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.