

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales · Charity number 1181888

Details

Other names BHIMS, BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

Status Registered

Legal form CIO

Registered 2019-02-06

Register [View on the Charity Commission register](#)

Contact

Address 47 Ecclesden
Grove Hill
Brighton
BN2 9NG

Phone 01273700812

Email mediation@bhims.org.uk

Website <http://www.bhims.org.uk>

Activities

Objects: TO PROVIDE, PROMOTE AND FACILITATE, FOR THE BENEFIT OF THE PUBLIC, PARTICULARLY BUT NOT EXCLUSIVELY, IN THE CITY OF BRIGHTON AND HOVE:A) MEDIATION AND OTHER FORMS OF CONFLICT RESOLUTION OR CONCILIATION FOR PERSONS, ORGANISATIONS OR GROUPS INVOLVED, OR LIKELY TO BE COME INVOLVED, IN DISPUTE OR INTER-PERSONAL CONFLICT;B) EDUCATION OF THE PUBLIC IN METHODS OF MEDIATION AND CONFLICT RESOLUTION AND THE NATURE AND CAUSES OF DISPUTES AND THE MEANS TO MANAGE THEM.

Activities: The Brighton and Hove Independent Mediation Service provides mediation and other conflict resolution services to persons, organisations and groups in and around the City of Brighton and Hove. We also deliver training and educational services that focus on mediation and conflict resolution practices.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Elderly/old People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Brighton And Hove
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£140,640	£165,276	-	-
2024-03-31	£153,823	£132,203	-	-
2023-03-31	£123,480	£110,467	-	-
2022-03-31	£108,597	£98,241	-	-
2021-03-31	£95,576	£97,967	-	-

Trustees

Name	Role	Appointed
Andrew Alexander Abaza	Chair	2024-08-13
Andrew Ferguson		2026-01-12
Isabel Portia Elise Harrison		2025-04-08
Laurence Littman		2019-04-01
SUSAN REGI		2019-04-01

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales - Charity number 1181888

Accounts

Trustees' Annual Report for the period



CHARITY COMMISSION
FOR ENGLAND AND WALES

From 1 April 2024 to 31 March 2025

Charity name: The Brighton and Hove Independent Mediation Service

Charity registration number: 1181888

Objectives and Activities

	SORP ref	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1) To provide, promote and facilitate for the benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict 2) To advance the education of the public, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activity the charity undertook for the public benefit during the period of this report was providing community mediation and one-to-one conflict resolution support to around 214 members of our community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Around thirty volunteer mediators delivered the bulk of our conflict resolution services during the year, providing skilled listening support and empowering people to peacefully manage and resolve disputes in their community.
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>BHIMS received 124 conflict resolution referrals in 2024-25. These were from Sussex Police, Brighton and Hove City Council, Lewes District Council, Homes First, Southern Housing Group. In addition, we handled 5 self-referrals and numerous enquiries.</p> <p>Feedback from our service users showed that BHIMS's support led to people experiencing a significant improvement in their situation.</p> <p>We provided accredited Mediation Skills training to 4 new volunteers, we welcomed an additional 5 pre-trained mediators to BHIMS, and trained all 9 in conflict coaching skills.</p> <p>We maintained engagement and improved the skills of our volunteer community mediators during the year through specialist training in suicide prevention, and in-person and online peer support sessions.</p> <p>We worked alongside our sister organisation Mediation Plus to deliver conflict management training for people working on the Homes for Ukraine scheme.</p> <p>We developed and gained accreditation for a workplace mediation training programme, which we delivered to 10 people supporting front line workers in our community.</p> <p>In partnership with Sussex Police we delivered mediation awareness sessions to Pcs and PSCOs across Sussex as part of their Hate Crime training programme. We also set up a programme of regular attendance at police team briefings.</p> <p>Taken together these activities have made a significant contribution to reducing and repairing the harm caused by conflict in our communities.</p> <p>These achievements were delivered against a backdrop of staffing and wellbeing challenges. The year included a period of interim leadership, loss of capacity within the casework team, and increased pressures on staff across the organisation. Despite these challenges, the team continued to deliver high-quality services and made significant progress against our objectives</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period BHIMS's income from charitable activities was £140,640 and total expenditure on charitable activities was £165,276. Net income from the year was minus £24,636. Total funds carried forward at the year-end were £85,537.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold at least six months running costs in reserve, to help us manage unexpected losses of income and increases in expenditure.
Amount of reserves held	Para 1.22	£85,537
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our principal sources of funding in 2024-25 were Brighton and Hove City Council, Sussex Police and Crime Commissioner, East Sussex County Council, Lewes District Council, Southern Housing Group, and Clarion Housing Association.
Investment policy and objectives including any social investment policy adopted	Para 1.46	BHIMS invests the reserves it holds above the value of two months salaries in a deposit fund.
A description of the principal risks facing the charity	Para 1.46	The principal risks we face are reduced income from key funders, increased operating costs and loss of highly experienced staff members.
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	We have adopted the Charity Commission's 'association' model constitution for Charitable Incorporated Organisations.
How is the charity constituted? (eg unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions eg election		All trustees are appointed or reappointed at the AGM.

to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	
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Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	BHIMS has a consortium agreement with Mediation Plus. This agreement enables BHIMS and Mediation Plus to bid collectively for Sussex-wide contracts, such as the one we have with Sussex Police and Crime Commissioner as well as work together on joint issues, enabling knowledge sharing and support as required.
Other		

Reference and Administrative details

Charity name	The Brighton and Hove Independent Mediation Service
Other name the charity uses	BHIMS
Registered charity number	1181888
Charity's principal address	47, Ecclesden Grove Hill Brighton BN2 9NG

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Name of chief executive or names of senior staff members (Optional information)

Jill Cochrane (interim CEO) - 7 February 2024 – September 2024
Janet Coan (CEO) - 19 November 2024

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

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Declarations

N/A

Other optional information

N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

A. Abaza

Full name(s)

Andrew Abaza

Position

Chair of Trustees, BHIMS

Date

17 January 2026

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.To provide, promote and facilitate for the public benefit, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict.

2.To advance the education, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.

It took over the assets and operations of The Brighton and Hove Independent Mediation Service registered charity, number 1036021, on 31 January 2020.

Activities

Brighton & Hove Independent Mediation Service (BHIMS) is a community-based charity with a strong reputation locally. Our mission is to bring people in our community together to prevent and repair the harm caused by conflict.

We provide a comprehensive range of mediation, dispute and conflict resolution services and professional mediation training across Brighton & Hove and the surrounding areas of Lewes, Seaford, Newhaven and Peacehaven.

We work in partnership with **Brighton & Hove City Council, Lewes District Council, the Sussex Police & Crime Commissioner**, various housing associations, community groups and charities.

As one of two partners that make up the **Sussex Mediation Alliance**, we also work with **Mediation Plus**.

Public benefit

We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

The main activities the charity undertook for the public benefit during the period are detailed in the Annual Report.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activities are set out in the separate Annual Report produced by the charity.

FINANCIAL REVIEW

Financial position

The financial details of the charity are set out in the separate Annual Report.

FUTURE PLANS

These are set out in the separate Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181888

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Principal address

Lower Ground Floor
Ecclesden
Grove Hill
Brighton
East Sussex
BN2 9NG

Trustees

Trustees as at 31 March 2025 were:

A A Abaza (Chair) (appointed 13/8/24)
S Regi (Vice Chair)
S Taylor (Treasurer) (resigned 22/5/25)
S Clifford (resigned 30/6/25)
G Davies (appointed 28/3/25)
B Hill (resigned 30/6/25)
L Littman
R Smith (appointed 12/11/24)

Note: E James (resigned 30/6/24)

Trustees post 31 March 2025

A A Abaza (Chair)
S Regi (Vice Chair)
R Smith (Treasurer) (resigned 12/8/25)
G Davies
I P E Harrison (appointed 8/4/25)
L Littman

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

BHIMS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Telephone

01273 700812

Email

mediation@bhims.org.uk

Website

www.bhims.org.uk

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

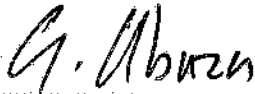
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 18/11/25 and signed on its behalf by:



.....
A A Abaza - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: ~~19th November 2025~~ 2025

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,145	-	5,145	70
Charitable activities	4				
Mediation services		117,635	14,616	132,251	151,509
Investment income	3	3,244	-	3,244	2,244
Total		<u>126,024</u>	<u>14,616</u>	<u>140,640</u>	<u>153,823</u>
EXPENDITURE ON					
Charitable activities	5				
Mediation services		<u>150,660</u>	<u>14,616</u>	<u>165,276</u>	<u>132,203</u>
NET INCOME/(EXPENDITURE)		(24,636)	-	(24,636)	21,620
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>110,173</u>	-	<u>110,173</u>	<u>88,553</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>85,537</u></u>	<u><u>-</u></u>	<u><u>85,537</u></u>	<u><u>110,173</u></u>

The notes form part of these financial statements

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	916	-	916	733
CURRENT ASSETS					
Debtors	12	8,925	-	8,925	23,250
Investments	13	67,089	-	67,089	-
Cash at bank and in hand		20,198	-	20,198	106,560
		<u>96,212</u>	<u>-</u>	<u>96,212</u>	<u>129,810</u>
CREDITORS					
Amounts falling due within one year	14	(11,591)	-	(11,591)	(20,370)
		<u>84,621</u>	<u>-</u>	<u>84,621</u>	<u>109,440</u>
NET CURRENT ASSETS					
		<u>85,537</u>	<u>-</u>	<u>85,537</u>	<u>110,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>85,537</u>	<u>-</u>	<u>85,537</u>	<u>110,173</u>
NET ASSETS					
		<u>85,537</u>	<u>-</u>	<u>85,537</u>	<u>110,173</u>
FUNDS					
Unrestricted funds	15			<u>85,537</u>	<u>110,173</u>
TOTAL FUNDS					
				<u>85,537</u>	<u>110,173</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18/11/25 and were signed on its behalf by:

18/11/25

A. Abaza

A A Abaza - Trustee

The notes form part of these financial statements

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 3 years straight line basis.
Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	145	70
Grants	5,000	-
	<u>5,145</u>	<u>70</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Chalk Hill Trust	<u>5,000</u>	<u>-</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>3,244</u>	<u>2,244</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Service Level Contract - Local Authority	Mediation services	79,987	74,536
Service Level Contract - RSL's (Residential)	Mediation services	3,847	5,850
Service Level Contract - Sussex Police & Crime Commissioner	Mediation services	27,200	30,163
Service Level Contract - Sussex Police & Crime Commissioner-Safer Streets Fnd	Mediation services	-	3,989
Grants	Mediation services	14,616	34,326
Training income	Mediation services	6,348	435
Workplace and community mediation	Mediation services	253	2,210
		<u>132,251</u>	<u>151,509</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	<u>14,616</u>	<u>34,326</u>

The following amounts have been deferred to the next year:

	2025	2024
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	2,621	7,767
Lewes District Council	4,077	3,514
Six Piers	1,153	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)
	£
Mediation services	<u>165,276</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs (Note 8)	149,018	116,439
Professional charges	994	1,000
Office expenses	5,289	5,480
Other expenses	50	50
Promotions	1,145	-
Bank charges	62	85
Staff recruitment	-	1,314
Subscriptions	1,264	1,010
Training and In House Events	5,824	5,253
Utilities	622	583
Mediation expenses	507	330
Depreciation	501	659
	<u>165,276</u>	<u>132,203</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2025	2024
	£	£
Gross Pay	109,080	102,957
Employers National Insurance	8,077	7,120
Employment Allowance	(5,000)	(5,000)
Employers Pension Contributions	<u>1,459</u>	<u>1,587</u>
	113,616	106,664
Interim CEO (Self employed)	<u>35,403</u>	<u>9,775</u>
	<u>149,019</u>	<u>116,439</u>

The average number of employees was 6 (2024: 6).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2024)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	70	-	70
Charitable activities			
Mediation services	117,183	34,326	151,509
Investment income	2,244	-	2,244
Total	<u>119,497</u>	<u>34,326</u>	<u>153,823</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	<u>97,877</u>	<u>34,326</u>	<u>132,203</u>
NET INCOME	21,620	-	21,620
RECONCILIATION OF FUNDS			
Total funds brought forward	88,553	-	88,553
TOTAL FUNDS CARRIED FORWARD	<u>110,173</u>	<u>-</u>	<u>110,173</u>

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is (2023/24) £700 (2024/25) £672.

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	633	6,573	7,206
Additions	-	684	684
At 31 March 2025	<u>633</u>	<u>7,257</u>	<u>7,890</u>
DEPRECIATION			
At 1 April 2024	486	5,987	6,473
Charge for year	94	407	501
At 31 March 2025	<u>580</u>	<u>6,394</u>	<u>6,974</u>
NET BOOK VALUE			
At 31 March 2025	<u>53</u>	<u>863</u>	<u>916</u>
At 31 March 2024	<u>147</u>	<u>586</u>	<u>733</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Accrued revenue	8,587	22,053
Prepaid expenses	338	1,197
	<u>8,925</u>	<u>23,250</u>

13. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
CCLA - Deposit Fund	<u>67,089</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	807	6,548
Social security and other taxes	2,261	1,558
Other creditors	-	283
Accrued expenses	672	700
Deferred income	7,851	11,281
	<u>11,591</u>	<u>20,370</u>

15. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	110,173	(24,636)	85,537
	<u>110,173</u>	<u>(24,636)</u>	<u>85,537</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	126,024	(150,660)	(24,636)
Restricted funds			
Homes for Ukraine	14,616	(14,616)	-
	<u>140,640</u>	<u>(165,276)</u>	<u>(24,636)</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	88,553	21,620	110,173
TOTAL FUNDS	<u>88,553</u>	<u>21,620</u>	<u>110,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,497	(97,877)	21,620
Restricted funds			
Homes for Ukraine	34,326	(34,326)	-
TOTAL FUNDS	<u>153,823</u>	<u>(132,203)</u>	<u>21,620</u>

The purpose of each restricted fund was as follows:-

a) Mediation Plus - Homes for Ukraine Conflict Resolution Service (£14,616).

The aim of the Project is to make a grant to the Sussex Mediation Alliance to develop and deliver a Mediation service for Ukrainian Guests (and Hosts) arriving in East Sussex under the Government Homes for Ukraine programme.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales - Charity number 1181888

Accounts



Trustees' Annual Report for the period

From 1 April 2023 to 31 March 2024

Charity name: The Brighton and Hove Independent Mediation Service

Charity registration number: 1181888

Objectives and Activities

	SORP ref	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	1) To provide, promote and facilitate for the benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict 2) To advance the education of the public, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activity the charity undertook for the public benefit during the period of this report was providing community mediation and one-to-one conflict resolution support to around 220 members of our community.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Around thirty volunteer mediators delivered the bulk of our conflict resolution services during the year, providing skilled listening support and empowering people to peacefully manage and resolve disputes in their community.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>BHIMS received 122 conflict resolution referrals in 2023-24. These were from Sussex Police, Brighton and Hove City Council, Lewes District Council, Homes First, Southern Housing Group. In addition, we handled 2 workplace referrals and a referral under our Homes-for-Ukraine contract with East Sussex County Council.</p> <p>Feedback from our service users showed that BHIMS's support led to people experiencing a significant improvement in their situation.</p> <p>On the <u>training</u> front, we provided accredited Mediation Skills training to 8 new volunteers and 2 staff.</p> <p>We maintained engagement and improved the skills of our volunteer community mediators during the year through in-person and video peer support sessions.</p> <p>We worked alongside Brighton and Hove City Council to pilot a Homeless Prevention initiative (Friends & Family Scheme) that launched at the end of 2024.</p> <p>We worked alongside our sister organisation Mediation Plus to streamline the referral process for Sussex police officers by enabling referrals via their mobile devices.</p> <p>Taken together these activities have made a significant contribution to reducing and repairing the harm caused by conflict in our communities.</p> <p>These achievements were set against a challenging year in terms of our staffing. We had vacancies for significant parts of the year in both our senior management and casework team.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period BHIMS's income from charitable activities was £153,823 and total expenditure on charitable activities was £110,467. Net income from the year was £132,203. Total funds carried forward at the year-end were £110,173.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold at least six months running costs in reserve, to help us manage unexpected losses of income and increases in expenditure.
Amount of reserves held	Para 1.22	£110,173
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our principal sources of funding in 2023-24 were Brighton and Hove City Council, Sussex Police and Crime Commissioner, East Sussex County Council, Lewes District Council, Southern Housing Group, and Clarion Housing Association.
Investment policy and objectives including any social investment policy adopted	Para 1.46	BHIMS invests the reserves it holds above the value of two months salaries in the COIF Charities Deposit Fund.
A description of the principal risks facing the charity	Para 1.46	The principal risks we face are a loss of income from key funders and loss of highly skilled and knowledgeable members of staff.
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	We have adopted the Charity Commission's 'association' model constitution for Charitable Incorporated Organisations.
How is the charity constituted? (eg unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions eg election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	All trustees are appointed or reappointed at the AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	BHIMS has a consortium agreement with Mediation Plus. (Mediation Plus now incorporates the former mediation charity West Sussex Mediation.) This agreement enables BHIMS and Mediation Plus to bid collectively for Sussex-wide contracts, such as the one we have with Sussex Police and Crime Commissioner.
Other		

Reference and Administrative details

Charity name	The Brighton and Hove Independent Mediation Service
Other name the charity uses	BHIMS
Registered charity number	1181888
Charity's principal address	47, Ecclesden Grove Hill Brighton BN2 9NG

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

N/A		

Name of chief executive or names of senior staff members (Optional information)

Kathy Whitestone (CEO until 31 December 2023). Post vacant for rest of 2023-24.

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

--

Declarations

N/A

Other optional information

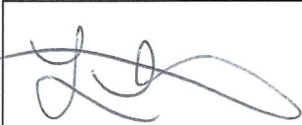
N/A

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees


Signature(s)



Full name(s)

Leo Littman

Position (eg
Secretary, Chair,
etc)

Chair
TRUSTEE 

Date

21 November 2024

REGISTERED CHARITY NUMBER: 1181888

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

1.To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict.

2.To advance the education, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.

It took over the assets and operations of The Brighton and Hove Independent Mediation Service registered charity, number 1036021, on 31 January 2020.

Activities

Brighton & Hove Independent Mediation Service (BHIMS) is a community-based charity with a strong reputation locally. Our mission is to bring people in our community together to prevent and repair the harm caused by conflict.

We provide a comprehensive range of mediation, dispute and conflict resolution services and professional mediation training across Brighton & Hove and the surrounding areas of Lewes, Seaford, Newhaven and Peacehaven.

We work in partnership with **Brighton & Hove City Council, Lewes District Council, the Sussex Police & Crime Commissioner**, various housing associations, community groups and charities.

As one of two partners that make up the **Sussex Mediation Alliance**, we also work with **Mediation Plus**.

Public benefit

We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

The main activities the charity undertook for the public benefit during the period are detailed in the Annual Report.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activities are set out in the separate Annual Report produced by the charity.

FINANCIAL REVIEW

Financial position

The financial details of the charity are set out in the separate Annual Report.

FUTURE PLANS

These are set out in the separate Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181888

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Principal address

Lower Ground Floor
Ecclesden
Grove Hill
Brighton
East Sussex
BN2 9NG

Trustees

S Taylor (Treasurer)
S Regi (Vice Chair)
E James (resigned 30.6.24)
L Littman (Chair)
S Clifford
A Black (resigned 1.10.23)
B Hill

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

BHIMS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Telephone

01273 700812

Email

mediation@bhims.org.uk

Website

www.bhims.org.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**


STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 21/11/24..... and signed on its behalf by:


.....
L Littman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**


	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	70	-	70	10
Charitable activities					
Mediation services	4	117,183	34,326	151,509	122,840
Investment income	3	2,244	-	2,244	630
Total		<u>119,497</u>	<u>34,326</u>	<u>153,823</u>	<u>123,480</u>
EXPENDITURE ON					
Charitable activities					
Mediation services	5	<u>97,877</u>	<u>34,326</u>	<u>132,203</u>	<u>110,467</u>
NET INCOME		21,620	-	21,620	13,013
RECONCILIATION OF FUNDS					
Total funds brought forward		88,553	-	88,553	75,540
TOTAL FUNDS CARRIED FORWARD		<u><u>110,173</u></u>	<u><u>-</u></u>	<u><u>110,173</u></u>	<u><u>88,553</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	733	-	733	1,392
CURRENT ASSETS					
Debtors	12	23,250	-	23,250	19,749
Cash at bank and in hand		106,560	-	106,560	81,272
		<u>129,810</u>	<u>-</u>	<u>129,810</u>	<u>101,021</u>
CREDITORS					
Amounts falling due within one year	13	(20,370)	-	(20,370)	(13,860)
		<u>109,440</u>	<u>-</u>	<u>109,440</u>	<u>87,161</u>
NET CURRENT ASSETS					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
NET ASSETS					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
FUNDS					
Unrestricted funds	14			<u>110,173</u>	<u>88,553</u>
TOTAL FUNDS					
				<u>110,173</u>	<u>88,553</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/03/24 and were signed on its behalf by:


L Littman - Trustee

The notes form part of these financial statements

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	70	10

3. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	2,244	630

4. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Service Level Contract - Local Authority	74,536	74,800
Service Level Contract - RSL's (Residential)	5,850	5,850
Service Level Contract - Sussex Police & Crime Commissioner	30,163	21,120
Service Level Contract - Sussex Police & Crime Commissioner-Safer Streets Fnd	3,989	-
Grants	34,326	15,513
Training income	435	5,057
Workplace and community mediation	2,210	500
	<u>151,509</u>	<u>122,840</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	34,326	15,513

The following amounts have been deferred to the next year:

	2024	2023
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	7,767	11,026
Lewes Distrcit Council	3,514	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Mediation services	132,203

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs (Note 8)	116,439	97,673
Professional charges	1,000	960
Office expenses	5,480	4,895
Other expenses	50	30
Promotions	-	2,484
Bank charges	85	72
Staff recruitment	1,314	-
Subscriptions	1,010	943
Training	5,253	1,194
Utilities	583	359
Mediation expenses	330	634
Depreciation	659	1,223
	<u>132,203</u>	<u>110,467</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2024	2023
	£	£
Gross Pay	102,957	95,104
Employers National Insurance	7,120	5,997
Employment Allowance	(5,000)	(5,000)
Employers Pension Contributions	<u>1,587</u>	<u>1,572</u>
	106,664	97,673
Interim CEO (Self employed)	<u>9,775</u>	<u>-</u>
	<u>116,439</u>	<u>97,673</u>

The average number of employees was 6 (2023: 7).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2023)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10	-	10
Charitable activities			
Mediation services	107,327	15,513	122,840
Investment income	<u>630</u>	<u>-</u>	<u>630</u>
Total	<u>107,967</u>	<u>15,513</u>	<u>123,480</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	<u>94,954</u>	<u>15,513</u>	<u>110,467</u>
NET INCOME	13,013	-	13,013
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>75,540</u>	<u>-</u>	<u>75,540</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>88,553</u></u>	<u><u>-</u></u>	<u><u>88,553</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is £700 (2023 :£660).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	633	6,573	7,206
DEPRECIATION			
At 1 April 2023	327	5,487	5,814
Charge for year	159	500	659
At 31 March 2024	486	5,987	6,473
NET BOOK VALUE			
At 31 March 2024	147	586	733
At 31 March 2023	306	1,086	1,392

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued revenue	22,053	18,820
Prepaid expenses	1,197	929
	23,250	19,749

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6,548	69
Social security and other taxes	1,558	1,621
Other creditors	283	484
Accrued expenses	700	660
Deferred income	11,281	11,026
	20,370	13,860

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	88,553	21,620	110,173
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>88,553</u>	<u>21,620</u>	<u>110,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,497	(97,877)	21,620
Restricted funds			
Homes for Ukraine	34,326	(34,326)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>153,823</u>	<u>(132,203)</u>	<u>21,620</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	75,540	13,013	88,553
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,540</u>	<u>13,013</u>	<u>88,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,967	(94,954)	13,013
Restricted funds			
Homes for Ukraine	15,513	(15,513)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,480</u>	<u>(110,467)</u>	<u>13,013</u>

The purpose of each restricted fund was as follows:-

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS - continued

a) Mediation Plus - Homes for Ukraine Conflict Resolution Service (£34,326).

The aim of the Project is to make a grant to the Sussex Mediation Alliance to develop and deliver a Mediation service for Ukrainian Guests (and Hosts) arriving in East Sussex under the Government Homes for Ukraine programme.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70	10
Investment income		
Deposit account interest	2,244	630
Charitable activities		
Service Level Contract - Local Authority	74,536	74,800
Service Level Contract - RSL's (Residential)	5,850	5,850
Service Level Contract - Sussex Police & Crime Commissioner	30,163	21,120
Service Level Contract - Sussex Police & Crime Commissioner-Safer Streets Fnd	3,989	-
Grants	34,326	15,513
Training income	435	5,057
Workplace and community mediation	2,210	500
	<hr/>	<hr/>
	151,509	122,840
	<hr/>	<hr/>
Total incoming resources	153,823	123,480
 EXPENDITURE		
Charitable activities		
Staff costs (Note 8)	116,439	97,673
Professional charges	1,000	960
Office expenses	5,480	4,895
Other expenses	50	30
Promotions	-	2,484
Bank charges	85	72
Staff recruitment	1,314	-
Subscriptions	1,010	943
Training	5,253	1,194
Utilities	583	359
Mediation expenses	330	634
Depreciation of tangible fixed assets	659	1,223
	<hr/>	<hr/>
	132,203	110,467
	<hr/>	<hr/>
Total resources expended	132,203	110,467
	<hr/>	<hr/>
Net income	21,620	13,013
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

REGISTERED CHARITY NUMBER: 1181888

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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Balance Sheet	6
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**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

1.To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict.

2.To advance the education, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.

It took over the assets and operations of The Brighton and Hove Independent Mediation Service registered charity, number 1036021, on 31 January 2020.

Activities

Brighton & Hove Independent Mediation Service (BHIMS) is a community-based charity with a strong reputation locally. Our mission is to bring people in our community together to prevent and repair the harm caused by conflict.

We provide a comprehensive range of mediation, dispute and conflict resolution services and professional mediation training across Brighton & Hove and the surrounding areas of Lewes, Seaford, Newhaven and Peacehaven.

We work in partnership with **Brighton & Hove City Council, Lewes District Council, the Sussex Police & Crime Commissioner**, various housing associations, community groups and charities.

As one of two partners that make up the **Sussex Mediation Alliance**, we also work with **Mediation Plus**.

Public benefit

We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

The main activities the charity undertook for the public benefit during the period are detailed in the Annual Report.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charitable activities are set out in the separate Annual Report produced by the charity.

FINANCIAL REVIEW

Financial position

The financial details of the charity are set out in the separate Annual Report.

FUTURE PLANS

These are set out in the separate Annual Report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181888

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

Principal address

Lower Ground Floor
Ecclesden
Grove Hill
Brighton
East Sussex
BN2 9NG

Trustees

S Taylor (Treasurer)
S Regi (Vice Chair)
E James (resigned 30.6.24)
L Littman (Chair)
S Clifford
A Black (resigned 1.10.23)
B Hill

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

BHIMS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Telephone

01273 700812

Email

mediation@bhims.org.uk

Website

www.bhims.org.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**


STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity 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 21/11/24..... and signed on its behalf by:


.....
L Littman - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**


	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	70	-	70	10
Charitable activities					
Mediation services	4	117,183	34,326	151,509	122,840
Investment income	3	2,244	-	2,244	630
Total		<u>119,497</u>	<u>34,326</u>	<u>153,823</u>	<u>123,480</u>
EXPENDITURE ON					
Charitable activities					
Mediation services	5	<u>97,877</u>	<u>34,326</u>	<u>132,203</u>	<u>110,467</u>
NET INCOME		21,620	-	21,620	13,013
RECONCILIATION OF FUNDS					
Total funds brought forward		88,553	-	88,553	75,540
TOTAL FUNDS CARRIED FORWARD		<u><u>110,173</u></u>	<u><u>-</u></u>	<u><u>110,173</u></u>	<u><u>88,553</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	733	-	733	1,392
CURRENT ASSETS					
Debtors	12	23,250	-	23,250	19,749
Cash at bank and in hand		106,560	-	106,560	81,272
		<u>129,810</u>	<u>-</u>	<u>129,810</u>	<u>101,021</u>
CREDITORS					
Amounts falling due within one year	13	(20,370)	-	(20,370)	(13,860)
		<u>109,440</u>	<u>-</u>	<u>109,440</u>	<u>87,161</u>
NET CURRENT ASSETS					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
NET ASSETS					
		<u>110,173</u>	<u>-</u>	<u>110,173</u>	<u>88,553</u>
FUNDS					
Unrestricted funds	14			<u>110,173</u>	<u>88,553</u>
TOTAL FUNDS					
				<u>110,173</u>	<u>88,553</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21/03/24 and were signed on its behalf by:


L Littman - Trustee

The notes form part of these financial statements

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2024 £	2023 £
Donations	70	10

3. INVESTMENT INCOME

	2024 £	2023 £
Deposit account interest	2,244	630

4. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Service Level Contract - Local Authority	74,536	74,800
Service Level Contract - RSL's (Residential)	5,850	5,850
Service Level Contract - Sussex Police & Crime Commissioner	30,163	21,120
Service Level Contract - Sussex Police & Crime Commissioner-Safer Streets Fnd	3,989	-
Grants	34,326	15,513
Training income	435	5,057
Workplace and community mediation	2,210	500
	<u>151,509</u>	<u>122,840</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	34,326	15,513

The following amounts have been deferred to the next year:

	2024	2023
	£	£
Mediation Plus - Homes for Ukraine Conflict Resolution Service	7,767	11,026
Lewes Distrcit Council	3,514	-

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Mediation services	132,203

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs (Note 8)	116,439	97,673
Professional charges	1,000	960
Office expenses	5,480	4,895
Other expenses	50	30
Promotions	-	2,484
Bank charges	85	72
Staff recruitment	1,314	-
Subscriptions	1,010	943
Training	5,253	1,194
Utilities	583	359
Mediation expenses	330	634
Depreciation	659	1,223
	<u>132,203</u>	<u>110,467</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2024	2023
	£	£
Gross Pay	102,957	95,104
Employers National Insurance	7,120	5,997
Employment Allowance	(5,000)	(5,000)
Employers Pension Contributions	<u>1,587</u>	<u>1,572</u>
	106,664	97,673
Interim CEO (Self employed)	<u>9,775</u>	<u>-</u>
	<u>116,439</u>	<u>97,673</u>

The average number of employees was 6 (2023: 7).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2023)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10	-	10
Charitable activities			
Mediation services	107,327	15,513	122,840
Investment income	<u>630</u>	<u>-</u>	<u>630</u>
Total	<u>107,967</u>	<u>15,513</u>	<u>123,480</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	<u>94,954</u>	<u>15,513</u>	<u>110,467</u>
NET INCOME	13,013	-	13,013
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>75,540</u>	<u>-</u>	<u>75,540</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>88,553</u></u>	<u><u>-</u></u>	<u><u>88,553</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is £700 (2023 :£660).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023 and 31 March 2024	633	6,573	7,206
DEPRECIATION			
At 1 April 2023	327	5,487	5,814
Charge for year	159	500	659
At 31 March 2024	486	5,987	6,473
NET BOOK VALUE			
At 31 March 2024	147	586	733
At 31 March 2023	306	1,086	1,392

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accrued revenue	22,053	18,820
Prepaid expenses	1,197	929
	23,250	19,749

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	6,548	69
Social security and other taxes	1,558	1,621
Other creditors	283	484
Accrued expenses	700	660
Deferred income	11,281	11,026
	20,370	13,860

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	88,553	21,620	110,173
TOTAL FUNDS	<u>88,553</u>	<u>21,620</u>	<u>110,173</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	119,497	(97,877)	21,620
Restricted funds			
Homes for Ukraine	34,326	(34,326)	-
TOTAL FUNDS	<u>153,823</u>	<u>(132,203)</u>	<u>21,620</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	75,540	13,013	88,553
TOTAL FUNDS	<u>75,540</u>	<u>13,013</u>	<u>88,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,967	(94,954)	13,013
Restricted funds			
Homes for Ukraine	15,513	(15,513)	-
TOTAL FUNDS	<u>123,480</u>	<u>(110,467)</u>	<u>13,013</u>

The purpose of each restricted fund was as follows:-

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS - continued

a) Mediation Plus - Homes for Ukraine Conflict Resolution Service (£34,326).

The aim of the Project is to make a grant to the Sussex Mediation Alliance to develop and deliver a Mediation service for Ukrainian Guests (and Hosts) arriving in East Sussex under the Government Homes for Ukraine programme.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	70	10
Investment income		
Deposit account interest	2,244	630
Charitable activities		
Service Level Contract - Local Authority	74,536	74,800
Service Level Contract - RSL's (Residential)	5,850	5,850
Service Level Contract - Sussex Police & Crime Commissioner	30,163	21,120
Service Level Contract - Sussex Police & Crime Commissioner-Safer Streets Fnd	3,989	-
Grants	34,326	15,513
Training income	435	5,057
Workplace and community mediation	2,210	500
	<hr/>	<hr/>
	151,509	122,840
	<hr/>	<hr/>
Total incoming resources	153,823	123,480
 EXPENDITURE		
Charitable activities		
Staff costs (Note 8)	116,439	97,673
Professional charges	1,000	960
Office expenses	5,480	4,895
Other expenses	50	30
Promotions	-	2,484
Bank charges	85	72
Staff recruitment	1,314	-
Subscriptions	1,010	943
Training	5,253	1,194
Utilities	583	359
Mediation expenses	330	634
Depreciation of tangible fixed assets	659	1,223
	<hr/>	<hr/>
	132,203	110,467
	<hr/>	<hr/>
Total resources expended	132,203	110,467
	<hr/>	<hr/>
Net income	21,620	13,013
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales - Charity number 1181888

Accounts



Trustees' Annual Report for the period

From 1 April 2022 to 31 March 2023

Charity name: The Brighton and Hove Independent Mediation Service

Charity registration number: 1181888

Objectives and Activities

	SORP ref	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1) To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict</p> <p>2) To advance the education of the public, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The main activities the charity undertook for the public benefit during the period of this report were:</p> <ul style="list-style-type: none"> • Community Mediation. We provided mediation and one-to-one conflict resolution support to around 300 members of our community. • Training. We provided training to staff from local statutory organisations and volunteers from local voluntary organisations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Forty-one volunteer mediators delivered our conflict resolution services during the year, providing skilled listening support and empowering people to peacefully manage and resolve disputes in their community.
Other		

Achievements and Performance

	SORP reference	
<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>BHIMS received 123 conflict resolution referrals in 2022-23. These were from Sussex Police, Brighton and Hove City Council, Lewes District Council, Southern Housing Group and Clarion Housing Association. Feedback from our service users showed that BHIMS's support led to people experiencing a significant improvement in their situation.</p> <p>During the year we also provided online support and information for people hosting guests in the Homes for Ukraine scheme – and more widely provided information sheets for guests and hosts relating to communication and support.</p> <p>On the <u>training</u> front, we provided:</p> <ul style="list-style-type: none"> - an introduction to mediation skills course to 12 staff at the University of Sussex Student Union. - worked with the local Youth Offending Team to provide an 'introduction to restorative practice training' session to 20 staff and volunteers. - provided conflict coaching training staff and volunteers to staff in another local mediation service. <p>We continued to maintain good engagement with our volunteer community mediators during the year through regular video peer support sessions. We also provided intergenerational training to some of our staff and volunteers,</p> <p>Taken together these activities have made a significant contribution to reducing and repairing the harm caused by conflict in our area.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period BHIMS's income from charitable activities was £123,480 and total expenditure on charitable activities was £110,467. Net income from the year was £13,013. Total funds carried forward at the year-end were £88,553.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold six months running costs in reserve, to help us manage unexpected losses of income and increases in expenditure.
Amount of reserves held	Para 1.22	£88,553
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our principal sources of funding in 2022-23 were Brighton and Hove City Council, Sussex Police and Crime Commissioner, East Sussex County Council, Lewes District Council, Southern Housing Group, Clarion Housing Association and the Sussex Community Foundation.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The principal risks we face are a loss of income from key funders and loss of highly skilled and knowledgeable members of staff.
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	We have adopted the Charity Commission's 'association' model constitution for Charitable Incorporated Organisations.
How is the charity constituted? (eg unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions eg election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	All trustees are appointed or reappointed at the AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	BHIMS has a consortium agreement with the mediation charities that cover Sussex. During the period covered by the Annual Report this included West Sussex Mediation, Mediation Plus and Hastings and Rother Mediation. (Mediation Plus and Hasting and Rother Mediation have now merged and are known as Mediation Plus). This agreement supports all services to deliver consistent high-quality services across the county and has enabled us to bid collectively for Sussex-wide contracts, such as the one we have with Sussex Police and Crime Commissioner.
Other		

Reference and Administrative details

Charity name	The Brighton and Hove Independent Mediation Service
Other name the charity uses	BHIMS
Registered charity number	1181888
Charity's principal address	Lower Ground Floor, Ecclesden Grove Hill Brighton BN2 3EH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Adrian Black	Chair	Acted for as Chair whole year but has since resigned as Chair as a Trustee	Members/Trustees
2	Susy Taylor	Treasurer		Members/Trustees
3	Sue Regi	Vice Chair		Members/Trustees
4	Leo Littman			Members/Trustees
5	Sophie Clifford			Members/Trustees
6	Emily James		(Current Chair)	Members/Trustees
7	Barbara Hill			Members/Trustees
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
-----------------	------	---------

N/A		

Name of chief executive or names of senior staff members (Optional information)

Kathy Whitestone (CEO)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Emily James

Position (eg
Secretary, Chair, etc)

Chair

Date

20 December 2023

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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THE BRIGHTON & HOVE INDEPENDENT MEDIATION SERVICE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 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

1.To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict.

2.To advance the education, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.

It took over the assets and operations of The Brighton and Hove Independent Mediation Service registered charity, number 1036021, on 31 January 2020.

Activities

Brighton and Hove Independent Mediation Service provides mediation and other conflict resolution services to persons, organisations and groups in and around the City of Brighton and Hove. We also deliver training and educational services that focus on mediation and conflict resolution practices.

Public benefit

We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

The main activities the charity undertook for the public benefit during the period if this report included:

TBA

ACHIEVEMENT AND PERFORMANCE

Charitable activities

TBA

FINANCIAL REVIEW

Financial position

TBA

Principal funding sources

The principal funders were:

- 1.Brighton and Hove City Council.
- 2.Office of Sussex Police and Crime Commissioner.
- 3.Lewes District Council.
- 4.East Sussex County Council.

Reserves policy

TBA

FUTURE PLANS

TBA.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1181888

Principal address

Lower Ground Floor
Ecclesden
Grove Hill
Brighton
East Sussex
BN2 9NG

Trustees

S Taylor (Treasurer)
S Regi (Vice Chair)
E James (Chair)
L Littman
S Clifford
A Black (resigned)
B Hill

Independent Examiner

Christopher Robert Tyler FCA DChA FCIE
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Working name

BHIMS

Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
ME19 4JQ

Telephone

01273 700812

Email

mediation@bhims.org.uk

Website

www.bhims.org.uk

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**


STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on20/12/23..... and signed on its behalf by:


.....
Emily James - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 23rd December 2023

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10	-	10	-
Charitable activities	4				
Mediation services		107,327	15,513	122,840	108,585
Investment income	3	<u>630</u>	<u>-</u>	<u>630</u>	<u>12</u>
Total		<u>107,967</u>	<u>15,513</u>	<u>123,480</u>	<u>108,597</u>
EXPENDITURE ON					
Charitable activities	5				
Mediation services		<u>94,954</u>	<u>15,513</u>	<u>110,467</u>	<u>98,241</u>
NET INCOME		13,013	-	13,013	10,356
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>88,553</u></u>	<u><u>-</u></u>	<u><u>88,553</u></u>	<u><u>75,540</u></u>

The notes form part of these financial statements

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	1,392	-	1,392	1,430
CURRENT ASSETS					
Debtors	12	19,749	-	19,749	12,612
Cash at bank and in hand		<u>81,272</u>	<u>-</u>	<u>81,272</u>	<u>64,882</u>
		101,021	-	101,021	77,494
CREDITORS					
Amounts falling due within one year	13	(13,860)	-	(13,860)	(3,384)
		<u>87,161</u>	<u>-</u>	<u>87,161</u>	<u>74,110</u>
NET CURRENT ASSETS					
		<u>88,553</u>	<u>-</u>	<u>88,553</u>	<u>75,540</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>88,553</u>	<u>-</u>	<u>88,553</u>	<u>75,540</u>
NET ASSETS					
		<u>88,553</u>	<u>-</u>	<u>88,553</u>	<u>75,540</u>
FUNDS					
Unrestricted funds	14			<u>88,553</u>	<u>75,540</u>
TOTAL FUNDS					
				<u>88,553</u>	<u>75,540</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/12/23 and were signed on its behalf by:


.....
Emily James - Trustee

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	<u>10</u>	<u>-</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>630</u>	<u>12</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Service Level Contract - Local Authority	74,800	34,800
Service Level Contract - RSL's (Residential)	5,850	21,355
Service Level Contract - Sussex Police	21,120	-
Workplace mediation	500	6,090
Grants	15,513	43,890
Training income	<u>5,057</u>	<u>2,450</u>
	<u>122,840</u>	<u>108,585</u>

Certain income, previously categorised as grants in 2022, are included within service level contract income in 2023 to reflect the correct nature of the income.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Sussex Police - Office of Police and Crime Commissioner	-	18,930
Brighton and Hove City Council - Homeless Prevention	-	20,000
Sussex Community Foundation - Coronavirus Fund	-	4,500
Brighton and Hove Community Works	-	460
Mediation Plus - Homes for Ukraine Conflict Resolution Service	<u>15,513</u>	<u>-</u>
	<u>15,513</u>	<u>43,890</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £
Mediation services	<u>110,467</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Salaries (Note 8)	97,673	86,676
Professional charges	960	960
Office expenses	4,895	3,892
Other expenses	30	546
Promotions	2,484	213
Bank charges	72	96
Subscriptions	943	549
Training	1,194	663
Utilities	359	553
Mediation expenses	634	61
Consultancy fees	-	2,500
Depreciation	<u>1,223</u>	<u>1,532</u>
	<u>110,467</u>	<u>98,241</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2023	2022
	£	£
Gross Pay	95,104	82,784
Employers National Insurance	5,997	4,460
Employment Allowance	(5,000)	(4,000)
Redundancy	-	2,070
Employers Pension Contributions	<u>1,572</u>	<u>1,362</u>
	<u>97,673</u>	<u>86,676</u>

The average number of employees was 7 (2022: 7).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2022)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Mediation services	64,695	43,890	108,585
Investment income	<u>12</u>	<u>-</u>	<u>12</u>
Total	<u>64,707</u>	<u>43,890</u>	<u>108,597</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	<u>54,350</u>	<u>43,891</u>	<u>98,241</u>
NET INCOME/(EXPENDITURE)			
Transfers between funds	<u>10,357</u> <u>(1)</u>	<u>(1)</u> <u>1</u>	<u>10,356</u> <u>-</u>
Net movement in funds	10,356	-	10,356
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>65,184</u>	<u>-</u>	<u>65,184</u>
TOTAL FUNDS CARRIED FORWARD	<u>75,540</u>	<u>-</u>	<u>75,540</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is £660 (2022 :£660).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022	523	5,497	6,020
Additions	<u>110</u>	<u>1,076</u>	<u>1,186</u>
At 31 March 2023	<u>633</u>	<u>6,573</u>	<u>7,206</u>
DEPRECIATION			
At 1 April 2022	168	4,423	4,591
Charge for year	<u>159</u>	<u>1,064</u>	<u>1,223</u>
At 31 March 2023	<u>327</u>	<u>5,487</u>	<u>5,814</u>
NET BOOK VALUE			
At 31 March 2023	<u>306</u>	<u>1,086</u>	<u>1,392</u>
At 31 March 2022	<u>355</u>	<u>1,074</u>	<u>1,429</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	-	7,174
Accrued revenue	18,820	4,630
Prepaid expenses	<u>929</u>	<u>808</u>
	<u>19,749</u>	<u>12,612</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	69	43
Social security and other taxes	1,621	-
Other creditors	484	317
Accrued expenses	660	774
Deferred income	<u>11,026</u>	<u>2,250</u>
	<u>13,860</u>	<u>3,384</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	75,540	13,013	88,553
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>75,540</u>	<u>13,013</u>	<u>88,553</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	107,967	(94,954)	13,013
Restricted funds			
Homes for Ukraine	15,513	(15,513)	-
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>123,480</u>	<u>(110,467)</u>	<u>13,013</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	65,184	10,357	(1)	75,540
Restricted funds				
Brighton and Hove Community Works	-	(1)	1	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>65,184</u>	<u>10,356</u>	<u>-</u>	<u>75,540</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

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	64,707	(54,350)	10,357
Restricted funds			
Sussex Police	18,930	(18,930)	-
Brighton and Hove City Council	20,000	(20,000)	-
Sussex Community Foundation - Coronavirus Fund	4,500	(4,500)	-
Brighton and Hove Community Works	<u>460</u>	<u>(461)</u>	<u>(1)</u>
	<u>43,890</u>	<u>(43,891)</u>	<u>(1)</u>
TOTAL FUNDS	<u>108,597</u>	<u>(98,241)</u>	<u>10,356</u>

The purpose of each restricted fund was as follows:-

a) Mediation Plus - Homes for Ukraine Conflict Resolution Service (£15,513).

The aim of the Project is to make a grant to the Sussex Mediation Alliance to develop and deliver a Mediation service for Ukrainian Guests (and Hosts) arriving in East Sussex under the Government Homes for Ukraine programme.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	10	-
Investment income		
Deposit account interest	630	12
Charitable activities		
Service Level Contract - Local Authority	74,800	34,800
Service Level Contract - RSL's (Residential)	5,850	21,355
Service Level Contract - Sussex Police	21,120	-
Workplace mediation	500	6,090
Grants	15,513	43,890
Training income	<u>5,057</u>	<u>2,450</u>
	<u>122,840</u>	<u>108,585</u>
Total incoming resources	123,480	108,597
EXPENDITURE		
Charitable activities		
Salaries (Note 8)	97,673	86,676
Professional charges	960	960
Office expenses	4,895	3,892
Other expenses	30	546
Promotions	2,484	213
Bank charges	72	96
Subscriptions	943	549
Training	1,194	663
Utilities	359	553
Mediation expenses	634	61
Consultancy fees	-	2,500
Depreciation of tangible fixed assets	<u>1,223</u>	<u>1,532</u>
	<u>110,467</u>	<u>98,241</u>
Total resources expended	<u>110,467</u>	<u>98,241</u>
Net income	<u><u>13,013</u></u>	<u><u>10,356</u></u>

This page does not form part of the statutory financial statements

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Christopher Robert Tyler FCA DChA FCIE

F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 23rd December 2023

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales - Charity number 1181888

Accounts



Trustees' Annual Report for the period

From 1 April 2021 to 31 March 2022

Charity name: **The Brighton and Hove Independent Mediation Service**

Charity registration number: **1181888**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>1) To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict</p> <p>2) To advance the education of the public, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The main activities the charity undertook for the public benefit during the period of this report were:</p> <ul style="list-style-type: none">• Community Mediation. We provided mediation and one-to-one conflict resolution support to around 300 members of our community.• Workplace Mediation. We facilitated workplace mediations in four voluntary or statutory organisations.• Training. We provided training to local university students and to staff from local statutory organisations and volunteers from local voluntary organisations.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	N/A
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	Thirty-five volunteer mediators delivered the majority of our conflict resolution services during the year, providing skilled listening support and empowering people to peacefully manage and resolve disputes in their community.
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>BHIMS handled a 15% increase in the number of community referrals this year, despite the ongoing pandemic and the restrictions in place. We offered our conflict resolution support in 145 <u>community disputes</u> referred to us by Sussex Police, Brighton and Hove City Council, Lewes District Council, Southern Housing Group and Clarion Housing Association. The majority of the members of the public who were willing and able to engage with us experienced a significant improvement in their situation.</p> <p>During the year we facilitated five <u>workplace mediations</u> involving staff in local statutory and voluntary sector organisations, including cases between individuals and cases involving a whole team. These helped those involved to achieve a shared understanding of how to work comfortably together and put plans in place to do so.</p> <p>On the <u>training</u> front, we provided mediation skills workshops to 40 students at a local University, delivered support sessions to local authority workplace mediators, and conflict coaching training to volunteer mediators in mediation services across Sussex.</p> <p>We continued to maintain good engagement with our volunteer community mediators during the year through regular video peer support sessions.</p> <p>We bid successfully for grant funding from the Sussex Community Foundation. This has helped us improve our engagement with minority communities in our area, the effectiveness of our casework operation and to purchase equipment to make our facilities more Covid-safe.</p> <p>Taken together these activities have made a significant contribution to reducing and repairing the harm caused by conflict in our area.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the reporting period BHIMS's income from charitable activities was £108,597 and total expenditure on charitable activities was £98,241. Net income from the year was £10,356, and £65,184 was brought forward from 2020/21. Total funds carried forward at the year-end were £75,540.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Our policy is to hold six months running costs in reserve, to help us manage unexpected losses of income and increases in expenditure.
Amount of reserves held	Para 1.22	£75,540
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	N/A

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	Our principal sources of funding in 2021-22 were Brighton and Hove City Council, Lewes District Council, Sussex Police and Crime Commissioner, Southern Housing Group, Clarion Housing Association and the Sussex Community Foundation.
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	The principal risks we face are a loss of income from key funders and high levels of inflation affecting our costs.
Other		

Structure, Governance and Management

Description of charity's trusts:		N/A
Type of governing document (trust deed, royal charter)	Para 1.25	We have adopted the Charity Commission's 'association' model constitution for Charitable Incorporated Organisations.
How is the charity constituted? (eg unincorporated association, CIO)	Para 1.25	Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions eg election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	All serving trustees, apart from Barbara Hill, were reappointed at the AGM in November 2021. Barbara Hill was appointed in March 2022.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	BHIMS has a consortium agreement with three other mediation charities in Sussex: West Sussex Mediation Service, Hasting and Rother Mediation Service and Mediation Plus. This supports all services to deliver consistent high-quality services across the county and enables us to bid collectively for Sussex-wide contracts, such as the one we have with Sussex Police and Crime Commissioner.
Other		

Reference and Administrative details

Charity name	The Brighton and Hove Independent Mediation Service
Other name the charity uses	BHIMS
Registered charity number	1181888
Charity's principal address	Lower Ground Floor, Ecclesden Grove Hill Brighton BN2 3EH

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Adrian Black	Chair		Members/Trustees
2	Susy Taylor	Treasurer		Members/Trustees
3	Sue Regi	Vice Chair		Members/Trustees
4	Leo Littman			Members/Trustees
5	Sophie Clifford			Members/Trustees
6	Emily James			Members/Trustees
7	Barbara Hill		From 1 March 2022 forwards.	Members/Trustees
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
N/A		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
N/A		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	N/A
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	N/A
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	N/A

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A		

Name of chief executive or names of senior staff members (Optional information)

Kathy Whitestone (CEO)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

N/A

Other optional information

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Adrian Black

Full name(s)

Adrian Black

Position (eg
Secretary, Chair,
etc)

Chair

Date

1 November 2022

BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE FINANCIAL ACCOUNTS 2021-22

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3. BALANCE SHEET 31 MARCH 2022	4
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 19 OCTOBER 2022

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	622
Charitable activities					
Mediation services	4	64,695	43,890	108,585	94,917
Investment income	3	<u>12</u>	<u>-</u>	<u>12</u>	<u>37</u>
Total		<u>64,707</u>	<u>43,890</u>	<u>108,597</u>	<u>95,576</u>
EXPENDITURE ON					
Charitable activities					
Mediation services	6	<u>54,350</u>	<u>43,891</u>	<u>98,241</u>	<u>97,967</u>
NET INCOME/(EXPENDITURE)		10,357	(1)	10,356	(2,391)
Transfers between funds	14	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>
Net movement in funds		10,356	-	10,356	(2,391)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	14	<u><u>75,540</u></u>	<u><u>-</u></u>	<u><u>75,540</u></u>	<u><u>65,184</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	1,430	-	1,430	2,430
CURRENT ASSETS					
Debtors	12	12,612	-	12,612	2,847
Cash at bank and in hand		<u>64,882</u>	<u>-</u>	<u>64,882</u>	<u>66,971</u>
		77,494	-	77,494	69,818
CREDITORS					
Amounts falling due within one year	13	<u>(3,384)</u>	<u>-</u>	<u>(3,384)</u>	<u>(7,064)</u>
NET CURRENT ASSETS		<u>74,110</u>	<u>-</u>	<u>74,110</u>	<u>62,754</u>
TOTAL FIXED ASSETS PLUS NET CURRENT ASSETS		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
NET ASSETS		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
FUNDS	14				
Unrestricted funds				<u>75,540</u>	<u>65,184</u>
TOTAL FUNDS				<u>75,540</u>	<u>65,184</u>

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



.....
A Black - Trustee

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the charity's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	-	622
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	12	37
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Service Level Contract – Brighton and Hove City Council	34,800	35,000
Service Level Contract - Other	21,355	10,120
Training income	2,450	1,450
Workplace mediation	6,090	4,000
Grants	43,890	44,347
	<u>108,585</u>	<u>94,917</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sussex Police - Office of Police and Crime Commissioner	18,930	16,747
Brighton and Hove City Council - Homeless Prevention	20,000	18,000
Sussex Community Foundation - Coronavirus Fund	4,500	4,900
Lottery Fund - Coronavirus	-	4,700
Brighton and Hove Community Works	<u>460</u>	<u>-</u>
	<u><u>43,890</u></u>	<u><u>44,347</u></u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Direct Costs (see note 6)
	£	£
Mediation services	<u>98,241</u>	<u>97,967</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Salaries (Note 8)	86,676	84,242
Professional charges	960	850
Office expenses	3,892	5,541
Other expenses	546	651
Promotions	213	1,283
Bank charges	96	69
Subscriptions	549	1,099
Training	663	1,984
Utilities	553	553
Mediation expenses	61	11
Consultancy fees	2,500	-
Depreciation	<u>1,532</u>	<u>1,684</u>
	<u><u>98,241</u></u>	<u><u>97,967</u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2022	2021
	£	£
Gross Pay	82,784	82,926
Employers National Insurance	4,460	3,656
Redundancy	2,070	-
Employers Pension Contributions	1,362	1,318
Employment Allowance	<u>(4,000)</u>	<u>(3,656)</u>
	<u>86,676</u>	<u>84,242</u>

The average number of employees was 7 (2021: 8).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	622	-	622
Charitable activities			
Mediation services	50,570	44,347	94,917
Investment income	<u>37</u>	<u>-</u>	<u>37</u>
Total	<u>51,229</u>	<u>44,347</u>	<u>95,576</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	53,620	44,347	97,967
NET INCOME/(EXPENDITURE)	(2,391)	-	(2,391)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>67,575</u>	<u>-</u>	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>65,184</u></u>	<u><u>-</u></u>	<u><u>65,184</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is £660 (2021 :£550).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	214	5,274	5,488
Additions	<u>309</u>	<u>223</u>	<u>532</u>
At 31 March 2022	<u>523</u>	<u>5,497</u>	<u>6,020</u>
DEPRECIATION			
At 1 April 2021	102	2,956	3,058
Charge for year	<u>65</u>	<u>1,467</u>	<u>1,532</u>
At 31 March 2022	<u>167</u>	<u>4,423</u>	<u>4,590</u>
NET BOOK VALUE			
At 31 March 2022	<u>356</u>	<u>1,074</u>	<u>1,430</u>
At 31 March 2021	<u>112</u>	<u>2,318</u>	<u>2,430</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	7,174	-
Accrued revenue	4,630	2,847
Prepayments and accrued income	<u>808</u>	<u>-</u>
	<u>12,612</u>	<u>2,847</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	43	382
Taxation and social security	-	869
Other creditors	<u>3,341</u>	<u>5,813</u>
	<u>3,384</u>	<u>7,064</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	65,184	10,357	(1)	75,540
Restricted funds				
Brighton and Hove Community Works	-	(1)	1	-
TOTAL FUNDS	<u>65,184</u>	<u>10,356</u>	<u>-</u>	<u>75,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,707	(54,350)	10,357
Restricted funds			
Sussex Police	18,930	(18,930)	-
Brighton and Hove City Council	20,000	(20,000)	-
Sussex Community Foundation - Coronavirus Fund	4,500	(4,500)	-
Brighton and Hove Community Works	460	(461)	(1)
	<u>43,890</u>	<u>(43,891)</u>	<u>(1)</u>
TOTAL FUNDS	<u>108,597</u>	<u>(98,241)</u>	<u>10,356</u>

Comparatives for movement in funds (2021)

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	67,575	(2,391)	65,184
TOTAL FUNDS	<u>67,575</u>	<u>(2,391)</u>	<u>65,184</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

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	51,229	(53,620)	(2,391)
Restricted funds			
Sussex Police	16,747	(16,747)	-
Brighton and Hove City Council	18,000	(18,000)	-
Lottery Fund - Coronavirus	4,700	(4,700)	-
Sussex Community Foundation - Coronavirus Fund	<u>4,900</u>	<u>(4,900)</u>	<u>-</u>
	<u>44,347</u>	<u>(44,347)</u>	<u>-</u>
TOTAL FUNDS	<u>95,576</u>	<u>(97,967)</u>	<u>(2,391)</u>

The purpose of each restricted fund was as follows:-

a) Sussex Community Foundation (£4,500)

The purpose of this grant was to fund outreach and development work, including training staff and volunteers, to facilitate better engagement with underrepresented sectors of our community, and improvements in the flexibility and accessibility of our services.

b) Sussex Police - Office of Police and Crime Commissioner (£18,930)

The purpose of this funding was to fund a free community mediation service across Sussex for cases referred by the Sussex Police. In addition, the Police were offered training and support on how to make appropriate referrals and how to encourage parties to engage.

c) Brighton & Hove City Council (£20,000)

The purpose of this grant, which has been provided by Brighton and Hove City Council, is to use mediation as a tool with people over the age of 25 to help reduce the risk of homelessness across Brighton and Hove. Trained volunteer mediators work with the people concerned, looking at alternatives to someone leaving home when the family ties break down.

d) Brighton and Hove Community Works (£460)

This purpose of the is grant was to fund the purchase of equipment to improve the safety of our staff, volunteers and members of our public in relation to COVID 19.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

15. RELATED PARTY DISCLOSURES

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	622
Investment income		
Deposit account interest	12	37
Charitable activities		
Service Level Contract - Local Authority	34,800	35,000
Service Level Contract - RSL's (Residential)	21,355	10,120
Training income	2,450	1,450
Workplace mediation	6,090	4,000
Grants	<u>43,890</u>	<u>44,347</u>
	<u>108,585</u>	<u>94,917</u>
Total incoming resources	108,597	95,576
EXPENDITURE		
Charitable activities		
Salaries (Note 8)	86,676	84,242
Professional charges	960	850
Office expenses	3,892	5,541
Other expenses	546	651
Promotions	213	1,283
Bank charges	96	69
Subscriptions	549	1,099
Training	663	1,984
Utilities	553	553
Mediation expenses	61	11
Consultancy fees	2,500	-
Depreciation of tangible fixed assets	<u>1,532</u>	<u>1,684</u>
	<u>98,241</u>	<u>97,967</u>
Total resources expended	<u>98,241</u>	<u>97,967</u>
Net income/(expenditure)	<u><u>10,356</u></u>	<u><u>(2,391)</u></u>

BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE FINANCIAL ACCOUNTS 2021-22

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1. INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES	2
2. STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022	3
3. BALANCE SHEET 31 MARCH 2022	4
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5. DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022	13

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 19 OCTOBER 2022

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	622
Charitable activities					
Mediation services	4	64,695	43,890	108,585	94,917
Investment income	3	<u>12</u>	<u>-</u>	<u>12</u>	<u>37</u>
Total		<u>64,707</u>	<u>43,890</u>	<u>108,597</u>	<u>95,576</u>
EXPENDITURE ON					
Charitable activities					
Mediation services	6	<u>54,350</u>	<u>43,891</u>	<u>98,241</u>	<u>97,967</u>
NET INCOME/(EXPENDITURE)		10,357	(1)	10,356	(2,391)
Transfers between funds	14	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>
Net movement in funds		10,356	-	10,356	(2,391)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	14	<u><u>75,540</u></u>	<u><u>-</u></u>	<u><u>75,540</u></u>	<u><u>65,184</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	1,430	-	1,430	2,430
CURRENT ASSETS					
Debtors	12	12,612	-	12,612	2,847
Cash at bank and in hand		<u>64,882</u>	<u>-</u>	<u>64,882</u>	<u>66,971</u>
		77,494	-	77,494	69,818
CREDITORS					
Amounts falling due within one year	13	<u>(3,384)</u>	<u>-</u>	<u>(3,384)</u>	<u>(7,064)</u>
NET CURRENT ASSETS		<u>74,110</u>	<u>-</u>	<u>74,110</u>	<u>62,754</u>
TOTAL FIXED ASSETS PLUS NET CURRENT ASSETS		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
NET ASSETS		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
FUNDS	14				
Unrestricted funds				<u>75,540</u>	<u>65,184</u>
TOTAL FUNDS				<u>75,540</u>	<u>65,184</u>

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



.....
A Black - Trustee

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the charity's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	-	622
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	12	37
	<u> </u>	<u> </u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Service Level Contract – Brighton and Hove City Council	34,800	35,000
Service Level Contract - Other	21,355	10,120
Training income	2,450	1,450
Workplace mediation	6,090	4,000
Grants	43,890	44,347
	<u>108,585</u>	<u>94,917</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Sussex Police - Office of Police and Crime Commissioner	18,930	16,747
Brighton and Hove City Council - Homeless Prevention	20,000	18,000
Sussex Community Foundation - Coronavirus Fund	4,500	4,900
Lottery Fund - Coronavirus	-	4,700
Brighton and Hove Community Works	460	-
	<u>43,890</u>	<u>44,347</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Direct Costs (see note 6)
	£	£
Mediation services	<u>98,241</u>	<u>97,967</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Salaries (Note 8)	86,676	84,242
Professional charges	960	850
Office expenses	3,892	5,541
Other expenses	546	651
Promotions	213	1,283
Bank charges	96	69
Subscriptions	549	1,099
Training	663	1,984
Utilities	553	553
Mediation expenses	61	11
Consultancy fees	2,500	-
Depreciation	<u>1,532</u>	<u>1,684</u>
	<u>98,241</u>	<u>97,967</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. STAFF COSTS

Staff costs during the year amounted to the following:-

	2022	2021
	£	£
Gross Pay	82,784	82,926
Employers National Insurance	4,460	3,656
Redundancy	2,070	-
Employers Pension Contributions	1,362	1,318
Employment Allowance	<u>(4,000)</u>	<u>(3,656)</u>
	<u>86,676</u>	<u>84,242</u>

The average number of employees was 7 (2021: 8).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2021)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	622	-	622
Charitable activities			
Mediation services	50,570	44,347	94,917
Investment income	<u>37</u>	<u>-</u>	<u>37</u>
Total	<u>51,229</u>	<u>44,347</u>	<u>95,576</u>
EXPENDITURE ON			
Charitable activities			
Mediation services	53,620	44,347	97,967
NET INCOME/(EXPENDITURE)	(2,391)	-	(2,391)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>67,575</u>	<u>-</u>	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>65,184</u></u>	<u><u>-</u></u>	<u><u>65,184</u></u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

10. INDEPENDENT EXAMINATION

The Independent Examiners fee is £660 (2021 :£550).

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	214	5,274	5,488
Additions	<u>309</u>	<u>223</u>	<u>532</u>
At 31 March 2022	<u>523</u>	<u>5,497</u>	<u>6,020</u>
DEPRECIATION			
At 1 April 2021	102	2,956	3,058
Charge for year	<u>65</u>	<u>1,467</u>	<u>1,532</u>
At 31 March 2022	<u>167</u>	<u>4,423</u>	<u>4,590</u>
NET BOOK VALUE			
At 31 March 2022	<u>356</u>	<u>1,074</u>	<u>1,430</u>
At 31 March 2021	<u>112</u>	<u>2,318</u>	<u>2,430</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	7,174	-
Accrued revenue	4,630	2,847
Prepayments and accrued income	<u>808</u>	<u>-</u>
	<u>12,612</u>	<u>2,847</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	43	382
Taxation and social security	-	869
Other creditors	<u>3,341</u>	<u>5,813</u>
	<u>3,384</u>	<u>7,064</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

14. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	65,184	10,357	(1)	75,540
Restricted funds				
Brighton and Hove Community Works	-	(1)	1	-
TOTAL FUNDS	<u>65,184</u>	<u>10,356</u>	<u>-</u>	<u>75,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,707	(54,350)	10,357
Restricted funds			
Sussex Police	18,930	(18,930)	-
Brighton and Hove City Council	20,000	(20,000)	-
Sussex Community Foundation - Coronavirus Fund	4,500	(4,500)	-
Brighton and Hove Community Works	460	(461)	(1)
	<u>43,890</u>	<u>(43,891)</u>	<u>(1)</u>
TOTAL FUNDS	<u>108,597</u>	<u>(98,241)</u>	<u>10,356</u>

Comparatives for movement in funds (2021)

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	67,575	(2,391)	65,184
TOTAL FUNDS	<u>67,575</u>	<u>(2,391)</u>	<u>65,184</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

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	51,229	(53,620)	(2,391)
Restricted funds			
Sussex Police	16,747	(16,747)	-
Brighton and Hove City Council	18,000	(18,000)	-
Lottery Fund - Coronavirus	4,700	(4,700)	-
Sussex Community Foundation - Coronavirus Fund	4,900	(4,900)	-
	<u>44,347</u>	<u>(44,347)</u>	<u>-</u>
TOTAL FUNDS	<u>95,576</u>	<u>(97,967)</u>	<u>(2,391)</u>

The purpose of each restricted fund was as follows:-

a) Sussex Community Foundation (£4,500)

The purpose of this grant was to fund outreach and development work, including training staff and volunteers, to facilitate better engagement with underrepresented sectors of our community, and improvements in the flexibility and accessibility of our services.

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The purpose of this funding was to fund a free community mediation service across Sussex for cases referred by the Sussex Police. In addition, the Police were offered training and support on how to make appropriate referrals and how to encourage parties to engage.

c) Brighton & Hove City Council (£20,000)

The purpose of this grant, which has been provided by Brighton and Hove City Council, is to use mediation as a tool with people over the age of 25 to help reduce the risk of homelessness across Brighton and Hove. Trained volunteer mediators work with the people concerned, looking at alternatives to someone leaving home when the family ties break down.

d) Brighton and Hove Community Works (£460)

This purpose of the is grant was to fund the purchase of equipment to improve the safety of our staff, volunteers and members of our public in relation to COVID 19.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

15. RELATED PARTY DISCLOSURES

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	622
Investment income		
Deposit account interest	12	37
Charitable activities		
Service Level Contract - Local Authority	34,800	35,000
Service Level Contract - RSL's (Residential)	21,355	10,120
Training income	2,450	1,450
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Grants	<u>43,890</u>	<u>44,347</u>
	<u>108,585</u>	<u>94,917</u>
Total incoming resources	108,597	95,576
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Charitable activities		
Salaries (Note 8)	86,676	84,242
Professional charges	960	850
Office expenses	3,892	5,541
Other expenses	546	651
Promotions	213	1,283
Bank charges	96	69
Subscriptions	549	1,099
Training	663	1,984
Utilities	553	553
Mediation expenses	61	11
Consultancy fees	2,500	-
Depreciation of tangible fixed assets	<u>1,532</u>	<u>1,684</u>
	<u>98,241</u>	<u>97,967</u>
Total resources expended	<u>98,241</u>	<u>97,967</u>
Net income/(expenditure)	<u><u>10,356</u></u>	<u><u>(2,391)</u></u>

THE BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE

England & Wales - Charity number 1181888

Accounts



Trustees' Annual Report for the period

Period start date			Period end date				
From	Day	Month	Year	To	Day	Month	Year
	1	April	2020		31	March	2021

Section A Reference and administration details

Charity name The Brighton and Hove Independent Mediation Service

Other names charity is known by BHIMS

Registered charity number (if any) 1181888

Charity's principal address

Lower Ground Floor, Ecclesden
 Grove Hill
 BRIGHTON
Postcode BN2 9NG

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Adrian Black	Chair		
2	Susy Taylor	Treasurer		
3	Sue Regi	Vice Chair		
4	Leo Littman			
5	Sophie Clifford			
6	Emily James			
7				
8				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document
(eg. trust deed, constitution)

The Charity Commission's 'association' model constitution for a Charitable Incorporated Organisation.

How the charity is constituted
(eg. trust, association, company)

Charitable Incorporation Organisation.

Trustee selection methods
(eg. appointed by, elected by)

All serving trustees were appointed or reappointed at the last AGM in November 2020

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

1) To provide, promote and facilitate for the public benefit of the public, the provision of mediation and other forms of conflict resolution services for persons, organisations and groups who are involved in dispute or interpersonal conflict

2) To advance the education of the public, methods of mediation and conciliation and the nature and causes of such disputes and the means to manage them.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The main activities the charity undertook for the public benefit during the period of this report included:

- Community Mediation. Providing mediation and one to one conflict resolution support to over 200 members of our community, a number of whom were at risk of being made homeless.
- Workplace Mediation. Providing workplace mediation services to one statutory and two voluntary sector organisations.
- Training. Providing mediation training and mediation support sessions to university students and to staff from local statutory organisations

We affirm that all our activities are undertaken with due regard to the guidance issued by the Charity Commission on public benefit.

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grant making;
- policy programme related investment;
- restorative practice supervision session to contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

BHIMS successfully adapted its services to take account of the Government's COVID19 restrictions and the ongoing health and safety risks caused by the pandemic. This included acquiring new IT and telephony equipment and services - and providing training - to enable staff to work from home and to enable more of our services to be delivered remotely.

Despite the pandemic we managed a 9% increase in the number of referrals handled. We delivered conflict resolution services in 131 cases, mainly under our contracts with the Police, Council and housing associations.

We produced three public information videos aimed at helping members of the better handle conflict in their communities, particularly during the lockdown. We promoted these on social media.

We provided three sets of workplace mediation to local statutory and voluntary sector organisation

We provided mediation training to 40+ students at a local University, delivered two training and support sessions on mediation to local authority workplace mediators, and provided three practice supervision sessions to staff in one local statutory organisation.
(Continued overleaf.)

Section D

Achievements and performance

We maintained good engagement with our volunteer community mediators during the pandemic through regular video peer support sessions. We also provided training on understanding racism.

We bid successfully for grant funding from the National Lottery and the Sussex Community Foundation to assist us to respond to the challenges of the pandemic.

Section E

Financial review

Brief statement of the charity's policy on reserves

Our policy is to hold six months running costs in reserve.

Details of any funds materially in deficit

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Principal Funders:

- Brighton & Hove City Council
- Lewes District Council
- Office of Sussex Police and Crime Commissioner
- Southern Housing
- Clarion Housing

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Adrian Black

Full name(s)

Adrian Black

Position (eg Secretary, Chair, etc)

Chair

Date

10 November 2021

**BRIGHTON AND HOVE INDEPENDENT MEDIATION SERVICE
FINANCIAL ACCOUNTS 2020-12**

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3. BALANCE SHEET 31 MARCH 2021	4
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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 13 October 2021

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	622	-	622	715
Charitable activities					
Mediation services	4	50,570	44,347	94,917	86,458
Investment income	3	37	-	37	133
Other income	5	-	-	-	67,967
Total		51,229	44,347	95,576	155,273
EXPENDITURE ON					
Charitable activities					
Mediation services	6 & 7	53,620	44,347	97,967	87,698
NET INCOME/(EXPENDITURE)		(2,391)	-	(2,391)	67,575
RECONCILIATION OF FUNDS					
Total funds brought forward		67,575	-	67,575	-
TOTAL FUNDS CARRIED FORWARD		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	2,430	-	2,430	2,801
CURRENT ASSETS					
Debtors	13	2,847	-	2,847	145
Cash at bank and in hand		<u>66,971</u>	<u>-</u>	<u>66,971</u>	<u>65,631</u>
		69,818	-	69,818	65,776
CREDITORS					
Amounts falling due within one year	14	(7,064)	-	(7,064)	(1,002)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CURRENT ASSETS		<u>62,754</u>	<u>-</u>	<u>62,754</u>	<u>64,774</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>
NET ASSETS		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>
FUNDS	15				
Unrestricted funds				<u>65,184</u>	<u>67,575</u>
TOTAL FUNDS				<u>65,184</u>	<u>67,575</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10 November 2021 and were signed on its behalf by:



.....
Adrian Black - Trustee

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The Financial Statements of the charity, which is a public benefit under FRS102, have been prepared in accordance with the Charities SORP (FRS102) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019): Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The Financial Statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The Brighton and Hove Independent Mediation Service meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The trustees have taken advantage of the various sources of Government support during the COVID-19 pandemic and consider that it will not have a significant impact on the charity's ability to continue trading. Income from trading activities is expected to reduce due to the lockdown conditions and steps are being taken to make cost savings. The trustees regard any impact to be short term rather than affecting the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

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.

Incoming resources from generated funds

Grants/sponsorship/donations are recognised in incoming resources in the year in which they are receivable, except as follows:

- when donors specify that grants/donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- when donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use are met.

Investment income is recognised on a receivable basis.

Incoming resources from charitable activities

Project specific funding - when donors specify that donations and grants are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income

Voluntary income received by way of donations and gifts is included in incoming resources when receivable. The value of services provided by volunteers has not been included.

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 including irrecoverable VAT and had been classified under headings that aggregate all costs 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.

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised at cost.

Depreciation is provided at annual rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Computer equipment - 3 years straight line basis.

Fixtures & Fittings - 4 years straight line basis.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Funds held by the charity are either -

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees

- Restricted funds - these are funds that 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 to particular restricted purposes.

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

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	<u>622</u>	<u>715</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>37</u>	<u>133</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Service Level Contract - Local Authority	Mediation services	35,000	34,800
Service Level Contract - RSL's	Mediation services	10,120	11,000
Training income	Mediation services	1,450	1,250
Workplace mediation	Mediation services	4,000	4,825
Grants	Mediation services	<u>44,347</u>	<u>34,583</u>
		<u>94,917</u>	<u>86,458</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

4. INCOME FROM CHARITABLE ACTIVITIES - continued

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Sussex Police - Office of Police and Crime Commissioner	16,747	16,583
Brighton and Hove City Council	18,000	18,000
Sussex Community Foundation - Coronavirus Fund	4,900	-
Lottery Fund - Coronavirus	4,700	-
	<u>44,347</u>	<u>34,583</u>

5. OTHER INCOME

	2021	2020
	£	£
Transfer from Brighton & Hove Independent Mediation Service	<u>-</u>	<u>67,967</u>

The Brighton and Hove Independent Mediation Service (CIO number 1181888) was registered on 6th February 2019 and took over the assets and activities of the previous charity (number 1036021) on 1st April 2019. This represents the balances as at that time.

6. CHARITABLE ACTIVITIES COSTS

	2021	2020
	£	£
Mediation services	<u>97,967</u>	<u>87,698</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Salaries (Note 9)	84,242	72,573
Professional charges	850	2,794
Office expenses	5,541	5,438
Other expenses	651	877
Promotions	1,283	105
Bank charges	69	50
Staff expenses	-	169
Subscriptions	1,099	408
Training	1,984	3,271
Utilities	553	544
Volunteer expenses	11	95
Depreciation	<u>1,684</u>	<u>1,374</u>
Note 15	<u>97,967</u>	<u>87,698</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no reimbursed expenses during 2021 (2020: £99 one trustee).

9. STAFF COSTS

Staff costs during the year amounted to the following:-

	2021	2020
	£	£
Gross Pay	82,926	71,165
Employers National Insurance	3,656	3,070
Employers Pension Contributions	1,316	1,338
Employment Allowance	<u>(3,656)</u>	<u>(3,000)</u>
	<u>84,242</u>	<u>72,573</u>

The average number of employees was 8 (2020: 7).

The charity considers its key management personnel to be the trustees who receive no remuneration or benefits from the charity.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2020)

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	715	-	715
Charitable activities			
Mediation services	51,875	34,583	86,458
Investment income	133	-	133
Other income	<u>65,584</u>	<u>2,383</u>	<u>67,967</u>
Total	118,307	36,966	155,273
EXPENDITURE ON			
Charitable activities			
Mediation services	50,732	36,966	87,698
NET INCOME	<u>67,575</u>	-	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	<u>67,575</u>	-	<u>67,575</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

11. INDEPENDENT EXAMINATION

The Independent Examiners fee is £550.

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2020	214	3,961	4,175
Additions	<u>-</u>	<u>1,313</u>	<u>1,313</u>
At 31 March 2021	<u>214</u>	<u>5,274</u>	<u>5,488</u>
DEPRECIATION			
At 1 April 2020	54	1,320	1,374
Charge for year	<u>48</u>	<u>1,636</u>	<u>1,684</u>
At 31 March 2021	<u>102</u>	<u>2,956</u>	<u>3,058</u>
NET BOOK VALUE			
At 31 March 2021	<u>112</u>	<u>2,318</u>	<u>2,430</u>
At 31 March 2020	<u>160</u>	<u>2,641</u>	<u>2,801</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Accrued revenue	<u>2,847</u>	<u>145</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	382	318
Taxation and social security	869	-
Other creditors	<u>5,813</u>	<u>684</u>
	<u>7,064</u>	<u>1,002</u>

15. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	67,575	(2,391)	65,184
	<u>67,575</u>	<u>(2,391)</u>	<u>65,184</u>
TOTAL FUNDS	<u>67,575</u>	<u>(2,391)</u>	<u>65,184</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

15. 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	51,229	(53,620)	(2,391)
Restricted funds			
Sussex Police	16,747	(16,747)	-
Brighton and Hove City Council	18,000	(18,000)	-
Lottery Fund - Coronavirus	4,700	(4,700)	-
Sussex Community Foundation - Coronavirus Fund	<u>4,900</u>	<u>(4,900)</u>	<u>-</u>
	<u>44,347</u>	<u>(44,347)</u>	<u>-</u>
TOTAL FUNDS	<u>95,576</u>	<u>(97,967)</u>	<u>(2,391)</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.3.20 £
Unrestricted funds		
General fund	67,575	67,575
	<u>67,575</u>	<u>67,575</u>
TOTAL FUNDS	<u>67,575</u>	<u>67,575</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,307	(50,732)	67,575
Restricted funds			
Sussex Police	16,583	(16,583)	-
Brighton and Hove City Council	18,000	(18,000)	-
Sussex Community Foundation	<u>2,383</u>	<u>(2,383)</u>	<u>-</u>
	<u>36,966</u>	<u>(36,966)</u>	<u>-</u>
TOTAL FUNDS	<u>155,273</u>	<u>(87,698)</u>	<u>67,575</u>

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

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

15. MOVEMENT IN FUNDS - continued

The purpose of each restricted fund was as follows:-

a) Sussex Community Foundation (£4,900)

The purpose of this grant was to 1) Purchase laptops (and other IT accessories) and Zoom accounts to enable us to work remotely more effectively. 2) Fund our temporary caseworker for an additional day's work a week for a period of six months, to help us clear a backlog of referrals and to help reconfigure of our services to the Covid environment. 3) Fund the making of two animated public information films aimed at helping people in our neighbourhoods to find constructive ways to deal with conflict during the current crisis.

b) Sussex Police - Office of Police and Crime Commissioner (£16,747)

The purpose of this funding was to fund a free community mediation service across Sussex for cases referred by the Sussex Police. In addition, the Police were offered training and support on how to make appropriate referrals and how to encourage parties to engage.

c) Brighton & Hove City Council (£18,000)

The purpose of this grant, which has been provided by Brighton and Hove City Council, is to use mediation as a tool with people over the age of 25 to help reduce the risk of homelessness across Brighton and Hove. Trained volunteer mediators work with the people concerned, looking at alternatives to someone leaving home when the family ties break down.

d). Lottery Fund (£4,700).

This purpose of the is grant was to 1) Train our volunteers in video conferencing and Covid-safe practices when meeting clients in person. 2) Provide diversity and inclusion training for our volunteers. 3) Promote our services to increase the number of people we help and to increase the reach of our animated public information films. 4) Funding additional staff time to adapt of our services to the Covid environment and for community outreach work.

16. RELATED PARTY DISCLOSURES

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

**THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	622	715
Investment income		
Deposit account interest	37	133
Charitable activities		
Service Level Contract - Local Authority	35,000	34,800
Service Level Contract - RSL's	10,120	11,000
Training income	1,450	1,250
Workplace mediation	4,000	4,825
Grants	<u>44,347</u>	<u>34,583</u>
	94,917	86,458
Other income		
Transfer from Brighton & Hove Independent Mediation Service	<u>-</u>	<u>67,967</u>
Total incoming resources	95,576	155,273
EXPENDITURE		
Charitable activities		
Salaries (Note 9)	84,242	72,573
Professional charges	850	2,794
Office expenses	5,541	5,438
Other expenses	651	877
Promotions	1,283	105
Bank charges	69	50
Staff expenses	-	169
Subscriptions	1,099	408
Training	1,984	3,271
Utilities	553	544
Volunteer expenses	11	95
Depreciation of tangible fixed assets	<u>1,684</u>	<u>1,374</u>
	<u>97,967</u>	<u>87,698</u>
Total resources expended	<u>97,967</u>	<u>87,698</u>
Net (expenditure)/income	<u>(2,391)</u>	<u>67,575</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE BRIGHTON & HOVE INDEPENDENT
MEDIATION SERVICE**

Independent examiner's report to the trustees of The Brighton & Hove Independent Mediation Service

I report to the charity trustees on my examination of the accounts of The Brighton & Hove Independent Mediation Service (the Trust) for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Christopher Robert Tyler FCA DChA FCIE
Institute of Chartered Accountants in England and Wales
F1 CRT Limited
Flat 24 Wellingtonia Court
Laine Close
Brighton
East Sussex
BN1 6TD

Date: 13 October 2021