



CHARITY COMMISSION
FOR ENGLAND AND WALES

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

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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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**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	5	<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	<u>-</u>	<u>622</u>

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Service Level Contract – Brighton and Hove City Council	Mediation services	34,800	35,000
Service Level Contract - Other	Mediation services	21,355	10,120
Training income	Mediation services	2,450	1,450
Workplace mediation	Mediation services	6,090	4,000
Grants	Mediation services	<u>43,890</u>	<u>44,347</u>
		<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>65,184</u>	<u>-</u>	<u>65,184</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	<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>

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.

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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**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	5	<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	<u>-</u>	<u>622</u>

3. INVESTMENT INCOME

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

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Service Level Contract – Brighton and Hove City Council	Mediation services	34,800	35,000
Service Level Contract - Other	Mediation services	21,355	10,120
Training income	Mediation services	2,450	1,450
Workplace mediation	Mediation services	6,090	4,000
Grants	Mediation services	<u>43,890</u>	<u>44,347</u>
		<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)	<u>(2,391)</u>	<u>-</u>	<u>(2,391)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>67,575</u>	<u>-</u>	<u>67,575</u>
TOTAL FUNDS CARRIED FORWARD	<u>65,184</u>	<u>-</u>	<u>65,184</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	-
	<hr/>	<hr/>	<hr/>	<hr/>
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	<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>

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
	<hr/>	<hr/>	<hr/>
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.

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>