

# **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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	-	-	622
<b>Charitable activities</b>					
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>
<b>Total</b>		<u>64,707</u>	<u>43,890</u>	<u>108,597</u>	<u>95,576</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Mediation services	6	<u>54,350</u>	<u>43,891</u>	<u>98,241</u>	<u>97,967</u>
<b>NET INCOME/(EXPENDITURE)</b>		10,357	(1)	10,356	(2,391)
<b>Transfers between funds</b>	14	<u>(1)</u>	<u>1</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		10,356	-	10,356	(2,391)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>65,184</u>	<u>-</u>	<u>65,184</u>	<u>67,575</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,430	-	1,430	2,430
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	<u>(3,384)</u>	<u>-</u>	<u>(3,384)</u>	<u>(7,064)</u>
<b>NET CURRENT ASSETS</b>		<u>74,110</u>	<u>-</u>	<u>74,110</u>	<u>62,754</u>
<b>TOTAL FIXED ASSETS PLUS NET CURRENT ASSETS</b>		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
<b>NET ASSETS</b>		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>75,540</u>	<u>65,184</u>
<b>TOTAL FUNDS</b>				<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	622	-	622
<b>Charitable activities</b>			
Mediation services	50,570	44,347	94,917
Investment income	<u>37</u>	<u>-</u>	<u>37</u>
<b>Total</b>	<u>51,229</u>	<u>44,347</u>	<u>95,576</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Mediation services	53,620	44,347	97,967
<b>NET INCOME/(EXPENDITURE)</b>	(2,391)	-	(2,391)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>67,575</u>	<u>-</u>	<u>67,575</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>				
General fund	65,184	10,357	(1)	75,540
<b>Restricted funds</b>				
Brighton and Hove Community Works	-	(1)	1	-
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	64,707	(54,350)	10,357
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	67,575	(2,391)	65,184
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	51,229	(53,620)	(2,391)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	622
<b>Investment income</b>		
Deposit account interest	12	37
<b>Charitable activities</b>		
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>
<b>Total incoming resources</b>	108,597	95,576
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Total resources expended</b>	<u>98,241</u>	<u>97,967</u>
<b>Net income/(expenditure)</b>	<u><u>10,356</u></u>	<u><u>(2,391)</u></u>