

**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**

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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**

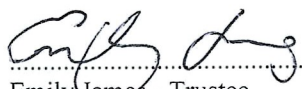
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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 on 20/12/23..... 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: 23<sup>rd</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10	-	10	-
<b>Charitable activities</b>	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>
<b>Total</b>		<u>107,967</u>	<u>15,513</u>	<u>123,480</u>	<u>108,597</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Mediation services		<u>94,954</u>	<u>15,513</u>	<u>110,467</u>	<u>98,241</u>
<b>NET INCOME</b>		13,013	-	13,013	10,356
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>75,540</u>	<u>-</u>	<u>75,540</u>	<u>65,184</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,392	-	1,392	1,430
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(13,860)	-	(13,860)	(3,384)
<b>NET CURRENT ASSETS</b>		<u>87,161</u>	<u>-</u>	<u>87,161</u>	<u>74,110</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>88,553</u>	<u>-</u>	<u>88,553</u>	<u>75,540</u>
<b>NET ASSETS</b>		<u>88,553</u>	<u>-</u>	<u>88,553</u>	<u>75,540</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>88,553</u>	<u>75,540</u>
<b>TOTAL FUNDS</b>				<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**

	Activity	2023	2022
		£	£
Service Level Contract - Local Authority	Mediation services	74,800	34,800
Service Level Contract - RSL's (Residential)	Mediation services	5,850	21,355
Service Level Contract - Sussex Police	Mediation services	21,120	-
Workplace mediation	Mediation services	500	6,090
Grants	Mediation services	15,513	43,890
Training income	Mediation services	<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	15,513	-
	<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	1,223	1,532
	<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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Mediation services	64,695	43,890	108,585
Investment income	<u>12</u>	<u>-</u>	<u>12</u>
<b>Total</b>	<u>64,707</u>	<u>43,890</u>	<u>108,597</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Mediation services	<u>54,350</u>	<u>43,891</u>	<u>98,241</u>
<b>NET INCOME/(EXPENDITURE)</b>	10,357	(1)	10,356
<b>Transfers between funds</b>	<u>(1)</u>	<u>1</u>	<u>-</u>
<b>Net movement in funds</b>	10,356	-	10,356
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>65,184</u>	<u>-</u>	<u>65,184</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>75,540</u></u>	<u><u>-</u></u>	<u><u>75,540</u></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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	75,540	13,013	88,553
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	107,967	(94,954)	13,013
<b>Restricted funds</b>			
Homes for Ukraine	15,513	(15,513)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	65,184	10,357	(1)	75,540
<b>Restricted funds</b>				
Brighton and Hove Community Works	-	(1)	1	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<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	<u>460</u>	<u>(461)</u>	<u>(1)</u>
	<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>

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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	10	-
<b>Investment income</b>		
Deposit account interest	630	12
<b>Charitable activities</b>		
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>
<b>Total incoming resources</b>	123,480	108,597
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Total resources expended</b>	<u>110,467</u>	<u>98,241</u>
<b>Net income</b>	<u><u>13,013</u></u>	<u><u>10,356</u></u>