

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**

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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)
NET CURRENT ASSETS		<u>109,440</u>	<u>-</u>	<u>109,440</u>	<u>87,161</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	14				
Unrestricted funds				110,173	88,553
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 21/11/24 and were signed on its behalf by:


L. Littman - Trustee

**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

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

**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 District 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
	132,203	110,467

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	75,540	-	75,540
TOTAL FUNDS CARRIED FORWARD	<u>88,553</u>	<u>-</u>	<u>88,553</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/> 151,509	<hr/> 122,840
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/> 132,203	<hr/> 110,467
Total resources expended	132,203	110,467
Net income	<hr/> 21,620	<hr/> 13,013

This page does not form part of the statutory financial statements