

**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# **CALM MEDIATION**

## **(CHARITABLE INCORPORATED ORGANISATION)**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	J Martin	
	T Adamson	
	K Shea	
	A Mohamed (Treasurer)	
	R Strang	(Appointed 1 May 2019)
	A Dunlop	(Appointed 16 July 2020)
	J Quigley	(Appointed 15 October 2020)
	C Pickard (Chair)	(Appointed 16 July 2020)
	B Adeleye	(Appointed 15 October 2020)

**CIO registered number** 1161807

**Principal address** 92 Camberwell Road  
London  
SE5 0EG

**Independent examiner** Ward Williams  
Bay Lodge  
36 Harefield Road  
Uxbridge  
UB8 1PH

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(CHARITABLE INCORPORATED ORGANISATION)  
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**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 MARCH 2020**

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***Foreword***

2019-2020 has been a complicated year, to put it mildly.

Calm has approached the challenges of the global pandemic which struck at the end of our year with a resilience and adaptability we should all be immensely proud of. Developing our high quality services, making preparations for our exciting merger with Southwark Mediation Centre and maintaining strong finances along the way has been no mean feat for an organisation of our size.

Volunteers and communities remain at the heart of what Calm does. We have kept our dedicated group of volunteers engaged, and attracted more from a diverse range of backgrounds. People and organisations continue to feel the benefits of our services as our work has largely continued online through the pandemic.

Our mediation services have been a staple of the charity since the beginning, and this year our team supported more than 400 people experiencing conflict. Between them, our expert volunteer practitioners gave more than 1000 hours of their time to the community, helping people find constructive ways to resolve everyday conflict and relieve the immense amount of stress and distress that comes with it.

Our restorative justice (RJ) service supported 125 victims and perpetrators of crime and the team worked hard to raise its profile as part of the pan-London service for victims and witnesses. Attracting greater numbers of referrals with wider buy-in from victims of crime and those who work with them, including the Metropolitan Police, remains a focus for our work here. The nature of RJ means that it has been harder to take it onto digital platforms but we are utilising online communication wherever possible to offer support.

Calm approached 2020-2021 looking forward to the successful conclusion of our merger with Southwark Mediation Centre during the summer. Our new Chair Chris Pickard, who has personal experience of mediation and charity strategy, and a larger, more diverse board of trustees will play an important role in pushing our larger organisation forward, responding to the inevitable changes on the horizon.

It's satisfying to be part of a charity that, after well over 25 years, remains a rewarding and friendly organisation to volunteer with. Now with around 90 active, expert volunteers, Calm is continuing to evolve and is seen as a leader in our changing sector. I'm thrilled for all of us to be part of this incredible journey of growth and change. In the face of an ever challenging funding environment, led by a professional staff team we're taking on more to make sure Calm's impact spreads far beyond the individuals who use our services and has a huge knock-on effect for people, workplaces and communities across London.

I would like to thank Tracey Adamson for standing in as Chair from 7th January to 15th October 2020 during my absence and welcome Chris Pickard as the new resident Chair.

***Joe Martin, former Chair of Trustees***

The trustees present their report and financial statements for the year ended 31 March 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "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)" (Published in October 2019).

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Objectives and activities**

Our governance document states:

The objects of the CIO are principally, but not exclusively, within the London Boroughs of Hammersmith & Fulham, Kensington & Chelsea, Kingston, Brent, City of London, City of Westminster, Hounslow, Hillingdon, Tower Hamlets, Merton, Sutton and Richmond (hereinafter referred to as "the area of benefit"):

- 1) For the public benefit, the promotion of conflict resolution and reconciliation by providing services for the resolution of conflict between persons, families, organisations, authorities or groups involved in, or likely to become involved in, disputes and interpersonal conflict principally by way of mediation, conciliation, conflict coaching and conflict management.
- 2) To promote for the benefit of the public in "the area of benefit" the provision of services for mediation and conciliation between victims of crime and offenders, with a view to the preservation of public order, and for the preservation and protection of the well-being of such victims and the rehabilitation of such offenders.
- 3) The advancement of education in conflict resolution by providing training in mediation skills, restorative justice skills and other conflict resolution and communication skills.

**What we do**

Calm Mediation provides conflict resolution services including:

- mediation to resolve conflict between neighbours, between work colleagues and between family members;
- restorative justice to repair the harm from crime between victims and offenders; and
- skills training in the area of mediation, restorative justice and conflict management.

We strive for excellence in our services. As markers of the quality of what we do, Calm Mediation:

- holds the Restorative Justice Council's Quality Mark for our RJ Service;
- is an approved training centre by OCN London for our mediation and RJ skills courses;
- is a Civil Mediation Council (CMC) registered mediation service provider
- is a College of Mediators recognised CPD training provider (under the LCMC umbrella);

**Structure, governance and management**

Calm Mediation is a Charitable Incorporated Organisation (CIO). The registered CIO number is 1161807. It was established in 1995 in the London Borough of Hammersmith & Fulham and was known as CALM (Confidential and Local Medication) until 2016.

The Charity is under the strategic direction of a Board of Trustees who ensure the organisation is complying with its constitution and the law and manages its resources responsibly.

The Managing Director is responsible for day to day management of the organisation and its finances under delegated authority.

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Trustees**

Calm Mediation's Board currently consists of six Trustees. The Board meets quarterly for an in-depth review of activities and finances. Additionally, sub-committees of the Board are convened to review other issues as they arise.

The trustees who served during 2019-20 and up to the date of signature of the financial statements were:

Joe Martin (Chair until 7 January 2020)  
Jeff Zitron (Resigned 15 October 2020)  
Tracey Adamson (Interim Chair between 7 January 2020 until 15 October 2020)  
Kris Shea  
Aabida Mohamed  
Ralph Strang (Appointed 1 May 2019)  
Chris Pickard (Appointed 16 July 2020) (Chair from 15 October 2020)  
Alex Dunlop (Appointed 16 July 2020)  
John Quigley (Appointed 15 October 2020)  
Bode Adeloye (Appointed 15 October 2020)

**Leadership team:**

Managing Director:

**Practitioners: Mediation and Restorative Justice**

Calm Mediation delivers the bulk of its services through a diverse team of skilled volunteer practitioners, plus some office-based volunteers. Their expertise, time and experience provide invaluable support to members of local communities whose lives are affected by conflict or crime and who want to work towards a peaceful, sustainable solution.

We currently have a panel of 90 mediators and 30 restorative justice facilitators. We are proud that some of have been with us for 25 years and counting. Many of our practitioners combine their volunteering with full-or part-time careers, for example as mediators, lawyer, teachers, in finance, coaching, business, and the civil service. They tell us they gain an enormous amount of enjoyment and satisfaction from their volunteering as well as skills development, networking and social opportunities.

**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**TRUSTEES' REPORT (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2020***

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**Training, supervision and support**

We provide ongoing professional development for our practitioners and our staff are offered personal and professional development. We support high standards of practice through induction training for new recruits plus an annual programme of skills development sessions, workshops and conferences, inhouse and externally. All practitioners are expected to achieve a minimum of 6 continued professional development (CPD) points annually.

Staff and practitioners also participate in regular supervision designed to support excellent practice. They meet on a one-to-one basis with a supervisor to discuss their casework and development needs, as well as participating in group supervision to share experiences and learn with colleagues.

Supervisions are also available to practitioners on an ad hoc basis to provide support for challenging cases as and when necessary.

**Working in partnership**

Calm is supported by a wide range of organisations, as direct and indirect funders, commissioners of our services and associated agencies. We recognise the value of maintaining strong links with partner organisations. We regularly meet with our closest partners/funders and attend multi-agency meetings with relevant bodies including local authorities, registered social landlords, advice agencies, police, voluntary agencies and others.

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Achievements and performance 2019-20: Highlights**

**Merger with Southwark Mediation Centre**

Building on our long, shared history of providing conflict resolution services to London's communities, and our recent partnership in delivering specific neighbour mediation contracts across the city, during the year we agreed terms with Southwark Mediation Centre (SMC) to explore a merger.

The two Boards and staff groups saw in this an opportunity to combine our experience and particular specialisms whilst at the same time improving our efficiency and sustainability. We believe it will place us in a stronger position to meet the changing needs of our customers and to provide high quality, multi-disciplinary mediation services to the community for years to come.

We made good progress with this considerable legal and practical undertaking during the year, collaborating well at both Trustee and officer level to prepare the way for a formal merger during the summer of 2020. We are indebted to our pro bono legal advisers Sidley Austin LLP for their generous and invaluable support.

Coming together under the banner of Calm Mediation in refurbished offices previously occupied by SMC in Southwark, the new organisation will offer all of our previous services provided by our existing staff and volunteers. Going forward, the new Calm Mediation will provide perhaps the widest range of mediation services in London: community and neighbour mediation, restorative justice, workplace mediation, peer mediation in schools and family mediation, plus our accredited training offering.

**Community Mediation Service**

Although the environment for securing contracts to provide community mediation services to London's social landlords remains challenging, we retained 13 existing contracts and worked hard to deliver on them, liaising closely with housing officers, individual service users and others.

At a broader level, we continued to work with the London Community Mediation Council and with fellow mediation services, particularly Southwark Mediation Centre, to ensure a cohesive service across London.

**During the year we:**

- Provided mediation services to 22 organisations across London Boroughs and the Home Counties.
- Processed 149 case referrals, offering them all the opportunity of constructive resolution of conflict.
- Supported more than 400 people to find resolution of conflict through our range of interventions.
- Facilitated a constructive conversation between clients in 36 cases, 86% of which resulted in a written agreement.
- Utilised the skills of 70 mediators in more than 1000 hours of direct client contact.
- Dealt with a wide range of disputes including over boundaries, children/young people, harassment, lifestyle differences, rubbish, noise, parking, and shared facilities or spaces.



**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Restorative Justice (RJ) Service**

Our funding from the 'Big Lottery' finally came to an end in November 2019 after a total of 10 years support for which we are enormously grateful. It assisted us to develop our well-regarded service and, ultimately, to embed it within the wider landscape of statutory sector-funded services for victims in London in partnership with Victim Support.

Following a tendering process in late 2018, we were delighted to have been commissioned by Victim Support to provide a London-wide RJ service from April 2019 through to March 2021 (with a possible two year extension) as part of the London Victim & Witness Service funded by the Mayor's Office for Policing and Crime (MOPAC).

In the run up to the contract start and through the early weeks, we worked hard alongside partners to ensure a smooth transition for the pre-existing service and its clients. We reviewed, created and implemented robust policies in accordance with data protection regulations and risk management processes. And we delivered in excess of 50 awareness sessions to partner agencies including Victim Support, other voluntary agencies and local authorities. Via a targeted recruitment drive we doubled the number of our facilitators, ensuring our volunteer pool reflects the diversity required to deliver a pan-London service, and we utilised social media platforms to raise the profile of the service.

We also continued to work with other criminal justice organisations including the Metropolitan Police, Her Majesty's Prison and Probation Service and the Community Rehabilitation Company.

During the year we:

- Received 95 case referrals from 10 organisations and some self-referrals.
- Supported 125 victims and offenders with RJ services.
- Provided 9 restorative conversations with victims and offenders.
- Utilised the skills of 16 RJ facilitators who travelled throughout the UK to provide more than 160 hours of direct client contact.
- Agreed referral pathways with a number of organisations providing specialist support to victims and/or offenders.
- Delivered a conference during National Restorative Justice Week, attended by over 50 professionals. Speakers included the Victims Commissioner for London, Metropolitan Police and National Probation Service representatives.
- Planned the implementation of a Burglary Pilot in partnership with Victim Support to commence in year 2.

**Workplace and Family mediation**

Our Civil Mediation Council (CMC)-registered workplace mediation service accepted a number of referrals during the year. Fees are charged on a cost basis and we hope that these will make an increasingly valuable contribution to Calm's financial health going forward as we step up its marketing.

We accepted a number of referrals from both private individuals and referring organisations for intra-family mediation, utilising mediators with appropriate experience to assist them in addressing conflict between the generations.

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2020**

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**Training delivery**

This was Calm Mediation's eleventh year as an approved Open College Network London (OCNL) training centre. Our 'Direct Claims Status' allows us to moderate our courses internally throughout the year with only an annual external moderation required.

During the year we:

- Trained 12 people in community mediation skills to OCN-accredited status. This course also provides opportunities for Calm's current practitioners to observe, refreshing their skills, whilst assisting the trainers to deliver a successful course.
- Inducted 14 mediators to enable them to contribute their skills to the community through Calm.
- Provided introductory RJ skills training to 30 people.
- Delivered mediation awareness training to 73 staff of 8 housing organisations. This improves their understanding of what mediation offers to their residents and how to encourage them to try it. Feedback reflects how valuable housing officers find this training in their roles.
- Delivered 95 hours of CPD mediation or RJ-related training to our own body of volunteers. This supports our enthusiastic practitioners in polishing their skills and developing new ones, and to reflect on their own and others' experiences to maintain good practice.

**We extend our thanks to all staff, practitioners and volunteers, funders, commissioners and supporters for their invaluable contributions and support in 2019-2020.**

**Plans for the future**

**Stronger together**

With the emergence of the coronavirus pandemic at the end of our financial year, the challenge for the coming year was already clear: continuing to provide our services safely at a time when communities experiencing lockdown in often difficult settings needed them most. Our staff and volunteers responded with admirable commitment and creativity.

Calm used funding secured from the London Community Fund, made available to support Londoners through this major disruption to normal life, to set up a Helpline, staffed by volunteers, offering immediate assistance to those experiencing conflict.

We also moved quickly to capitalise on our existing trial of online platforms which we were exploring as a way of improving access to mediation and RJ for vulnerable or busy clients. We were able to adapt our services to the new context of Covid-19 and continue to provide very many clients with the opportunity of mediation or RJ via the Zoom platform from early on in the lockdown. Our experience here will be invaluable in our ongoing efforts to improve the effectiveness and reach of our services.

Alongside that, following the conclusion of our merger in summer 2020, our focus will be on strengthening the broader range of services that Calm Mediation will provide.

We look forward to expanding our neighbour mediation service with additional staff to both ensure quality provision for our current customers and service users and allow us to offer the service to residents of other housing providers. We will also be pursuing the extension of services previously provided by Southwark Mediation Centre in SE London and The City – namely community mediation, family mediation (funded by the Legal Aid Authority), youth mediation and private casework - to other parts of the Capital.

Year two of the pan-London restorative justice service will see the implementation of a pilot project aiming to generate referrals via direct contact with burglary victims. It will be delivered by Calm and Victim Support, utilising dual trained volunteers. We will also be collaborating with Victim Support to produce an e-learning module on restorative justice for their staff and volunteers to boost levels of awareness of RJ and referrals from this key source. Our work to improve case referrals will also target the Metropolitan Police and National Probation Service, responding to the particular needs of their frontline staff.

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2020**

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**Financial review**

Income for the year-ending 31st March 2020 was £376,490 and expenditure was £334,343 making a surplus of £42,147. At the end of the financial year Calm Mediation's reserves are £155,828. This maintains six months' operating costs, within the parameters of the Charity Commission's guidance on reserves.

Of the above income, £50,439 was grant monies that the Restorative Justice Service received from the Big Lottery Fund.

The Board of Trustees would like to thank all the funders that supported Calm Mediation in 2019-20, enabling the organisation to continue providing conflict resolution services to the community.

**Reserves Policy**

The Trustee board regularly review the adequacy of reserves to ensure ongoing continuity of operations. The policy is to maintain at least three months reserves to ensure cover for the prospect of redundancies and pre-payment settlements.

As noted above current reserves are around six months operating costs.

**Risk Management**

The Board of Trustees is attentive to all strategic and operational areas where the charity is at risk.

They are aware of the Director's exertions to find funding necessary to ensure solvency. In addition, the organisation provides insurance for public liability, employee liability, volunteers' personal risk during the mediation process and Calm Mediation's exposure to client litigation. Staff and volunteers are provided with training to mitigate personal risk.

The trustees' report was approved by the Board of Trustees.

**J Martin**

Trustee

Dated: 05/11/2020

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF CALM MEDIATION**

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I report to the trustees on my examination of the financial statements of Calm Mediation (the Charity) for the year ended 31 March 2020.

**Responsibilities and basis of report**

As the trustees of the Charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

C. Hamilton ACCA  
Ward Williams

Bay Lodge  
36 Harefield Road  
Uxbridge  
UB8 1PH

Dated: 9/11/20.....

**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 31 MARCH 2020**

		Unrestricted funds	Restricted funds	Total 2020	Total 2019 As restated
	Notes	£	£	£	£
<b><u>Income from:</u></b>					
Donations and legacies	2	1,766	50,439	52,205	66,193
Charitable activities	3	324,138	-	324,138	145,889
Investments	4	147	-	147	81
<b>Total income</b>		<b>326,051</b>	<b>50,439</b>	<b>376,490</b>	<b>212,163</b>
<b><u>Expenditure on:</u></b>					
Expenditure on Raising funds	5	25,068	-	25,068	19,799
Charitable activities	6	259,757	49,518	309,275	183,280
<b>Total resources expended</b>		<b>284,825</b>	<b>49,518</b>	<b>334,343</b>	<b>203,079</b>
<b>Net incoming resources before transfers</b>		<b>41,226</b>	<b>921</b>	<b>42,147</b>	<b>9,084</b>
Gross transfers between funds		921	(921)	-	-
<b>Net income for the year/ Net movement in funds</b>		<b>42,147</b>	<b>-</b>	<b>42,147</b>	<b>9,084</b>
Fund balances at 1 April 2019		113,681	-	113,681	104,597
<b>Fund balances at 31 March 2020</b>		<b>155,828</b>	<b>-</b>	<b>155,828</b>	<b>113,681</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2020**

		2020		2019 as restated	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		1,297		-
<b>Current assets</b>					
Debtors	11	81,670		56,702	
Cash at bank and in hand		125,641		86,523	
		<u>207,311</u>		<u>143,225</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(52,780)</u>		<u>(29,544)</u>	
Net current assets			154,531		113,681
<b>Total assets less current liabilities</b>			<u>155,828</u>		<u>113,681</u>
<b>Income funds</b>					
Unrestricted funds			155,828		113,681
			<u>155,828</u>		<u>113,681</u>

The financial statements were approved by the Trustees on 22/11/2020

A Mohamed (Treasurer)  
Trustee

**CALM MEDIATION  
(CHARITABLE INCORPORATED ORGANISATION)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Accounting policies**

**Charity information**

Calm Mediation was set up in 1995, and has changed status to a Charitable Incorporated Organisation (CIO) which was granted by the Charity Commissioners on 22 June 2015. The registered CIO number is 1161807.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011 and "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)" (published in October 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Prior period error**

A prior year adjustment has been made in these financial statements concerning the treatment of the Community Mediation Services under contract work performed by the Charity. In prior year's all work under contract was shown under Restricted Fund movements. The Trustees having considered this area, and the increasing size of the Charity and its activities, have determined that this income and related activity is part of the normal objectives of the Charity, and should be classified as unrestricted in nature. Any surplus that is generated from these activities is freely available for the Charity to utilise however best that it determines inline with its charitable objectives. As such income and expenditure regarding these activities are now shown within Unrestricted Funds, and the comparative figures have been restated accordingly to ensure a consistent presentation. This prior year adjustment is for presentational purposes only, and there have been no changes to the overall surplus shown by the SOFA or balance sheet position as at 31 March 2019. A balance of £9,277 previously shown as Restricted Funds as at 31 March 2019 is now shown as Unrestricted Funds.

**1.3 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

The Trustees can confirm that the current global Covid-19 pandemic has not had a significant impact on the finances of the charity, and it is not expected to have a significant impact on the 2020/21 budgets.

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Accounting policies**

**(Continued)**

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

**1.5 Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1.6 Resources expended**

Liabilities are recognised when either a constructive or legal obligation to transfer resources exists.

Costs of raising funds are those expenses related to the generation of voluntary, fundraising or investment income.

Expenditure relating to charitable activities includes expenditure directly attributable to the delivery of charitable activities.

**1.7 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	33.33% Straight Line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**1.8 Impairment of fixed assets**

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



**CALM MEDIATION**  
**(CHARITABLE INCORPORATED ORGANISATION)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2020**

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**1 Accounting policies**

**(Continued)**

**1.10 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

**1.11 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.12 Retirement benefits**

The charity operates a defined contributions pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**CALM MEDIATION**  
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**2 Donations and legacies**

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	1,766	-	1,766	528
Grants - Big Lottery Fund	-	50,439	50,439	65,665
	<u>1,766</u>	<u>50,439</u>	<u>52,205</u>	<u>66,193</u>
<b>For the year ended 31 March 2019</b>	<u>528</u>	<u>65,665</u>		<u>66,193</u>

**3 Charitable activities**

	2020 £	2019 £
Services provided under contract	<u>324,138</u>	<u>145,889</u>
Analysis by fund		
Unrestricted funds	<u>324,138</u>	
<b>For the year ended 31 March 2019</b>		
Unrestricted funds		144,389
Restricted funds		<u>1,500</u>
		<u>145,889</u>

**4 Investments**

	2020 £	2019 £
Interest receivable	<u>147</u>	<u>81</u>

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**FOR THE YEAR ENDED 31 MARCH 2020**

**5 Expenditure on Raising funds**

	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Staging fundraising events	1,184	1,405
Staff costs	23,884	18,394
	<u>25,068</u>	<u>19,799</u>

**6 Charitable activities**

	2020	2019
	£	£
Staff costs	196,931	108,175
Depreciation and impairment	27	-
Staff recruitment costs	802	275
Learner registration	588	873
Interpreter costs	978	1,469
Service evaluation	7,300	2,115
Venue costs and refreshments	7,063	7,424
Volunteer training & expenses	3,634	3,392
Bad debts	-	(842)
Contracting	28,140	13,716
	<u>245,463</u>	<u>136,597</u>
Share of support costs (see note 7)	48,004	38,343
Share of governance costs (see note 7)	15,808	8,340
	<u>309,275</u>	<u>183,280</u>
<b>Analysis by fund</b>		
Unrestricted funds	259,757	114,982
Restricted funds	49,518	68,298
	<u>309,275</u>	<u>183,280</u>

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**FOR THE YEAR ENDED 31 MARCH 2020**

**7 Support costs**

	Support costs	Governance costs	2020	2019
	£	£	£	£
Staff costs	-	5,971	5,971	4,598
Loss on fixed asset disposal	-	-	-	4,601
Rent and rates	21,277	-	21,277	24,525
Light and heat	1,201	-	1,201	855
Repairs, maintenance and cleaning	2,135	-	2,135	686
IT and data costs	11,144	-	11,144	2,212
Printing, postage, stationery & office	3,685	-	3,685	2,171
Telephone	2,728	-	2,728	2,005
Marketing and advertising	4,669	-	4,669	225
Bank charges	60	-	60	280
Travel and meetings	1,105	-	1,105	783
Legal and professional	-	5,002	5,002	515
Accountancy	-	3,313	3,313	1,640
Insurance	-	1,522	1,522	1,509
Health & safety	-	-	-	78
	<u>48,004</u>	<u>15,808</u>	<u>63,812</u>	<u>46,683</u>
Analysed between				
Charitable activities	<u>48,004</u>	<u>15,808</u>	<u>63,812</u>	<u>46,683</u>

Governance costs includes payments of £1,200 (2019: £1,200) to the independent examiner for an independent examination and accounts preparation.

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year, other than the payments which are disclosed within Note 16.

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**FOR THE YEAR ENDED 31 MARCH 2020**

**9 Employees**

**Number of employees**

The average monthly number employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Directors	1	1
Coordinators	6	4
	<u>7</u>	<u>5</u>

**Employment costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	202,357	124,317
Social security costs	16,384	4,407
Other pension costs	8,045	2,443
	<u>226,786</u>	<u>131,167</u>

There were no employees whose annual remuneration was £60,000 or more.

**10 Tangible fixed assets**

	<b>Computers</b>
	<b>£</b>
<b>Cost</b>	
Additions	1,324
At 31 March 2020	<u>1,324</u>
<b>Depreciation</b>	
Depreciation charged in the year	27
At 31 March 2020	<u>27</u>
<b>Carrying amount</b>	
At 31 March 2020	<u>1,297</u>

**CALM MEDIATION**  
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**FOR THE YEAR ENDED 31 MARCH 2020**

**11 Debtors**

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	48,266	47,817
Other debtors	4,116	3,337
Prepayments and accrued income	29,288	5,548
	<u>81,670</u>	<u>56,702</u>

**12 Creditors: amounts falling due within one year**

	2020	2019
	£	£
	<b>Notes</b>	
Other taxation and social security	20,711	1,465
Deferred income	13 1,875	14,485
Trade creditors	14,408	7,050
Other creditors	-	18
Accruals	15,786	6,526
	<u>52,780</u>	<u>29,544</u>

**13 Deferred income**

	2020	2019
	£	£
Arising from Income and Grants in advance	<u>1,875</u>	<u>14,485</u>

The above deferred income includes £1,875 received from Southern Housing which relates to services to be carried out in 2020/21.

**14 Retirement benefit schemes**

**Defined contribution schemes**

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to the SOFA in respect of the defined contribution scheme was £8,045 (2019 - £2,443).

**CALM MEDIATION**  
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**15 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 March 2020 £
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	
Big Lottery Grant - Restorative Justice Service	-	50,439	(49,518)	(921)	-
	-	50,439	(49,518)	(921)	-

**16 Related party transactions**

During the year payments of £1,400 (2019: £286) were made to Tracey Adamson, a Trustee of the Charity, for services provided to the Charity. These payments were made on an arms length commercial basis for services separate from the Trustee role performed, and they were authorised by the other Trustees as necessary.

**17 Controlling party**

The charity is controlled by the trustees.