

BRISTOL MEDIATION LIMITED
FINANCIAL STATEMENTS

For the Year Ended
31 March 2015

Charity number: 1000641

Company number: 2538842

**BRISTOL MEDIATION LTD
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2015**

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**BRISTOL MEDIATION LTD
REFERENCE AND ADMINISTRATIVE INFORMATION
YEAR ENDED 31 MARCH 2015**

Status

Bristol Mediation Ltd is a registered charity and a company limited by guarantee. Its charity registration number is 1000641, and the company registration is 2538842.

Trustees

The Trustees who served during the year were as follows:

Name	Date of appointment	Date of retirement
Mary Friend	28 th November 2002	26 th November 2014
Ian Barnett	11 th October 2005	
Robert Mould	15 th September 2010	
Richard Drake	2 nd November 2011	
Arthur White	7 th November 2012	26 th November 2014
Ruth Barnes	7 th November 2012	
Peter Third Marr	24 th September 2014	
Ben Musty	26 th November 2014	
Dr Carmen Arnaiz	26 th November 2014	

Principal Address:

Unit 43
Easton Business Centre
Felix Road
Easton
Bristol, BS5 0HE

Independent Examiner

Ed Marsh ACA DChA
Burton Sweet Chartered Accountants,
Pembroke House, 15 Pembroke Road, Clifton, Bristol BS8 3BA

Bankers:

The Co-operative Bank, PO Box 250, Delf House, Southway, Skelmersdale WN8 6WT

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Mailing, Kent ME19 4JQ

**BRISTOL MEDIATION LTD
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2015**

The trustees have pleasure in presenting their report.

Structure, Governance and Management

Bristol Mediation Ltd is formed under a Declaration of Trust dated 11th September 1990.

The Trustees have the power to appoint new or additional trustees by a resolution of the trustees. In selecting persons to be appointed, the trustees shall take into account the benefits of appointing a person who is able by virtue of his or her professional qualifications to make a contribution to the pursuits of the objects or the management of the charity.

Induction and training of trustees

Each new trustee receives a Handbook, which contains reference information on the organisation and their role within it, including job descriptions for each of the trustee roles, a history of Bristol Mediation, the business plan and all policies. The handbook is updated regularly.

Training for trustees may take place during trustee meeting times or during development/training days. Any specific training needs may be met through external training courses.

Bristol Mediation is governed by the Board of Trustees which carries the ultimate responsibility for the activities of the organisation. They appoint the Manager who is entrusted to make any decisions that enable the delivery of the business plan. A report on management activity is given at each Board meeting. The Board, in conjunction with the Manager, makes strategic decisions.

Other staff and volunteers are accountable to the Manager.

The trustees continually review risks and take action to mitigate them. Our dependence on service agreements with Bristol City Council, the withdrawal of which would seriously affect our income is a risk that the trustees continually try to reduce with some success over the past year. Internal risks are minimised by the implementation of effective internal control procedures that ensure both appropriate authorisation of all transactions and projects and consistent quality of delivery for all operational aspects of the charity. Current policy is to maintain financial reserves equivalent to at least three months running costs which is complied with at present.

These procedures are periodically reviewed for their continuing effectiveness.

Chairs Report

The last year has again been one of change and challenge for Bristol Mediation. We continue to be busy delivering mediation services to our core constituencies and have been successful in expanding our services to include conflict coaching and working with young offenders. I am particularly proud of our work with other organisations such as SARI and the police force. Working on joint bid and initiatives was one of our main objectives for the year and we have been successful in many of these.

Our main funder continues to be Bristol City Council and we were pleased to have secured a longer term arrangement with them which has enabled us to take a more strategic view of our organisation and plan more ambitiously for the future. We were able to diversify away from our reliance on the City Council funding during the year and aim to continue this trend in the coming years.

Our main assets are our people. Without the continued involvement of our volunteer mediators we would not exist and we endeavoured to assist, support and enhance these skills wherever possible. We have a stronger board of trustees than this time last year and they are beginning to bring to bear their expertise and knowledge in many areas.

We have ambitious plans for our future, ably and enthusiastically led by Julie Cox and her team. Julie has continued to deliver an outstanding performance throughout what has been a difficult year and the board of trustees recognises the tremendous amount of energy and time she has given to Bristol Mediation.

Finally, we are in privileged position to be able to plan well into the future. We shall not waste this opportunity!

Robert Mould
Chairman

**BRISTOL MEDIATION LTD
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2015**

Public Benefit Report

The objectives and activities of Bristol Mediation as set out in our Memorandum and Articles of Association are:

'To promote the public benefit of the citizens of Bristol and the county of Avon with a view to preservation of public order, the provision of services directed towards mediation and conciliation between persons, organisations and groups who are involved in disputes or interpersonal conflict where that dispute or conflict results from or may lead to acts of nuisance, vandalism, racial abuse or breach of the peace'.

The aim of the Trustees is to ensure that everybody in the Bristol area has access to relevant and useable community resolution services. We believe that the alleviation of individual and community tensions will benefit everybody in Bristol by contributing towards a safer and more peaceful city.

To achieve these objectives and this aim we train volunteers in mediating and restorative justice practices for ourselves and other organisations. We also have a continual development policy for our own mediators to update their knowledge and practical mediating skills.

We have a body of volunteer mediators who work with parties in dispute. Referrals mainly come from Bristol Council with whom we have a service agreement relating to mediation in disputes between their tenants and also in relation to disputes between owner occupiers. In addition we have referrals from other sources such as individuals and housing associations which we encourage and want to increase.

This type of dispute is very detrimental to the lives of those directly involved and can also sour relations in the wider community. We do carry out surveys of those we have helped and, while not claiming complete success in every case, with our help the neighbours do often achieve an understanding that greatly improves their quality of life.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities.

The aims, methods and benefits of mediation in the settlement of disputes are not widely appreciated and we are keen to improve society's knowledge of them. To that end our trustees and staff attend meetings and make presentations when appropriate opportunities arise.

Since Bristol Mediation was formed in 1990 after the St Pauls Riots, mediation has been taken up and developed by other organisations. We are making every effort to continue with this work and are developing new services, both by ourselves and also in conjunction with other like-minded organisations.

**BRISTOL MEDIATION LTD
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 MARCH 2015**

Responsibilities of the trustees

The trustees (who are also directors of Bristol Mediation for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Registered office:

Unit 43
Easton Business Centre
Felix Road
Easton
Bristol, BS5 0HE

Signed by order of the
Trustees

I Barnett

Approved by the trustees on

**BRISTOL MEDIATION LTD
INDEPENDENT EXAMINER'S REPORT
YEAR ENDED 31 MARCH 2015**

Independent examiner's report to the Trustees of Bristol Mediation

I report on the accounts of Bristol Mediation for the year ended 31 March 2015, which are set out on pages 7 to 13.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Part 16 of the Companies Act 2006 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act 2011);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S REPORT

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) to keep accounting records in accordance with s386 of the Companies Act 2006; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Companies Act 2006 and the Statement of Recommended Practice: Accounting and Reporting by Charities (revised 2005) have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ed Marsh ACA DChA
Burton Sweet
Chartered Accountants
Pembroke House,
15 Pembroke Road,
Clifton,
Bristol
BS8 3BA

Bristol Mediation Limited
(A charitable company limited by guarantee)

Statement of Financial Activities including Income & Expenditure Account
For the Year Ended 31 March 2015

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Total Funds 2014 £
Income and Expenditure					
Incoming Resources					
Incoming Resources from Generated Funds:					
Voluntary Income	1a	11,975	-	11,975	-
Investment Income	1a	9,138	-	9,138	9,410
		78	-	78	38
Incoming Resources from Charitable Activities:					
	1b	51,413	84,796	136,209	67,398
Other Incoming Resources					
		1,217		1,217	3,143
Total Incoming Resources		73,821	84,796	158,617	79,989
Resources Expended					
Charitable Activities					
	2a, 3	74,288	80,737	155,025	82,686
Governance Costs					
	2b, 3	1,209	-	1,209	1,278
Total Resources Expended		75,497	80,737	156,234	83,964
Net income/(expenditure) before transfers					
		(1,676)	4,059	2,383	(3,975)
Gross Transfers Between Funds					
	7	-	-	-	-
Net Incoming/(Outgoing) Resources					
		(1,676)	4,059	2,383	(3,975)
Total Funds Brought Forward					
		30,352	3,291	33,643	37,618
Total Funds Carried Forward	7	28,676	7,350	36,026	33,643

The notes on pages 9 to 14 form part of these financial statements

Bristol Mediation Limited
(A charitable company limited by guarantee)

Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
Fixed Assets			
Tangible Assets	4	-	-
Current Assets			
Debtors & Prepayments	5	4,210	12,240
Cash and Bank		36,868	39,501
Total Current Assets		<u>41,078</u>	<u>51,741</u>
Creditors & Provisions	6	<u>(5,052)</u>	<u>(18,098)</u>
Net Current Assets		<u>36,026</u>	<u>33,643</u>
Total Assets Less Current Liabilities		<u>36,026</u>	<u>33,643</u>
Accumulated Funds			
Restricted Funds	7	7,350	3,291
Unrestricted General Funds	7	28,676	30,352
Unrestricted Designated Funds	7	<u>-</u>	<u>-</u>
		<u>36,026</u>	<u>33,643</u>

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The trustees/directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed by Director

Ian Barnett

The notes on pages 11 to 16 form part of these financial statements

Bristol Mediation Limited
(A charitable company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2015

1 Incoming Resources

	2015 Unrestricted £	2015 Restricted £	2015 Total £	2014 Total £
(a) Income resources from generating funds				
Restorative Bristol	-	-	-	2,141
Development	21,113	-	21,113	9,410
Core Services	1,295	-	1,295	1,040
	22,408	-	22,408	12,591
(b) Incoming Resources from Charitable Activities				
Neighbour Mediation	51,413	-	51,413	51,200
Homelessness	-	1,914	1,914	3,828
New Mediator Training	-	15,738	15,738	12,370
Street Crime Project	-	67,144	67,144	-
	51,413	84,796	136,209	67,398
Total incoming resources	73,821	84,796	158,617	79,989

2 Resources Expended

(a) Charitable Activities

	Direct Expenditure			2015 Total £	Support Costs* £	2015 Total £	2014 Total £
	Salary Costs £	Direct Costs £	Other £				
Unrestricted Expenditure							
Neighbour Mediation	26,043	3,267	-	29,310	14,809	44,119	36,872
Core	1,966	-	2,885	4,851	390	5,241	3,710
	28,009	3,267	2,885	34,161	15,199	49,360	40,582
Designated Expenditure							
Development	2,949	-	2,882	5,831	19,097	24,928	23,355
	2,949	-	2,882	5,831	19,097	24,928	23,355
Total Unrestricted & Designated Expenditure	30,958	3,267	5,767	39,992	34,297	74,288	63,937
Restricted Expenditure							
New Mediator Training	-	p	11,329	11,329	3,508	14,837	15,143
Restorative Bristol	-	-	-	-	390	390	1,598
Street Crime Project	41,428	8,788	12,691	62,907	-	62,907	-
Homelessness	1,966	-	247	2,213	390	2,603	2,008
	43,394	8,788	24,267	76,449	4,288	80,737	18,749
Total	74,352	12,055	30,034	116,441	38,585	155,025	82,686

* - Breakdown of support costs see Note 3 to the Accounts

(b) Governance Costs

	2015 £	2014 £
AGM	32	105
Independent Examiners Fees	690	745
Trustees development		10
Trustee expense	6	10
Other Gov expenses	91	46
Allocated support costs*	390	362
Total	1,209	1,278

* - Breakdown of support costs see Note 3 to the Accounts

3 Support Costs

	Core £	Neighbour Mediation £	New Mediator Training £	Homelessness £	Governance £	Organisation & Mediator Dev. £	Restorative Bristol £	2015 Total £
Allocation %	1.0%	38.0%	9.0%	1.0%	1.0%	49.0%	1.0%	100.0%
Salary Costs	137	5,223	1,237	137	137	6,736	137	13,746
Accommodation	97	3,672	870	97	97	4,735	97	9,663
Office Costs	155	5,868	1,390	155	155	7,568	155	15,446
Other	1	46	11	1	1	59	1	120
Total	390	14,809	3,508	390	390	19,097	390	38,975

Support costs have been allocated to projects using a combination of the estimated time spent by the Service Manager on the projects and an estimation of the use made by the various projects of the office facilities.

Bristol Mediation Limited (A charitable company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2015 (Cont...)

4	Tangible Fixed Assets	Equipment	Total
	Cost	£	£
	At 1 April 2014	500	500
	Additions	-	-
	Disposals	-	-
	At 31 March 2015	<u>500</u>	<u>500</u>
	Depreciation		
	At 1 April 2014	500	500
	Charge for the Year	-	-
	Disposals	-	-
	At 31 March 2015	<u>500</u>	<u>500</u>
	Net Book Value		
	At 31 March 2014	<u>-</u>	<u>-</u>
	At 31 March 2015	<u>-</u>	<u>-</u>
5	Debtors	2015	2014
	Amounts Falling Due Within One Year:	£	£
	Debtors	3,455	10,948
	Prepayments	755	1,292
		<u>4,210</u>	<u>12,240</u>
6	Creditors - Amounts Falling Due Within One Year	2015	2014
		£	£
	Vat	151	4,345
	Other Creditors	4,216	8,983
	Accruals	685	2,670
	Total Creditors & Accruals	<u>5,052</u>	<u>15,998</u>
	Provision for irrecoverable fees *	-	2,100
		<u>5,052</u>	<u>18,098</u>

* Relating to service contract with People Can now in administration

Bristol Mediation Limited
(A charitable company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2015 (Cont...)

7 Movement in Funds

	Balance at 1 April 2014	Incoming Resources (Incoming)	Resources Expended (Outgoing)	Transfer to/from General Fund	Balance at 31 March 2015
	£	£	£	£	£
Restricted Funds					
New Mediator Training	359	15,738	(14,837)	-	1,260
Homelessness	2,509	1,914	(2,603)	-	1,820
Restorative Bristol	423	-	(390)	-	33
Street Crime Project	-	67,144	(62,907)	-	4,237
	3,291	84,796	(80,737)	-	7,350
Unrestricted Funds					
Core Services	-	1,295	(6,450)	5,155	-
Neighbour Mediation	30,352	51,413	(44,119)	(5,155)	32,491
	30,352	52,708	(50,569)	-	32,491
Designated Funds					
Development	-	21,113	(24,928)	-	(3,815)
	-	21,113	(24,928)	-	(3,815)
Total unrestricted/designated funds	30,352	73,821	(75,497)	-	28,676
Total Accumulated Funds	33,643	158,617	(156,234)	-	36,026

The Board of Trustees have agreed that as far as possible, and unless the funds are needed to support the organisation as a whole, the unrestricted funds arising from each project will be used to develop and fund projects of a similar nature.

The New Mediator Training Fund is for training new mediators.

The Development Fund is for extending and improving activities of the organisation including ongoing training of staff and volunteers necessary to implement this.

Bristol Mediation Limited
(A charitable company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2015 (Cont...)

8 Analysis of net assets between funds

	Net Current	
	Assets	Total
Restricted Funds	£	£
New Mediator Training	1,260	1,260
Homelessness	1,820	1,820
Restorative Bristol	33	-
Street Crime Project	4,237	4,237
	<u>7,350</u>	<u>7,350</u>
Unrestricted Funds		
Core Services	-	-
Neighbour Mediation	32,491	32,491
	<u>32,491</u>	<u>32,491</u>
Designated Funds		
Development	(3,815)	(3,815)
	<u>28,676</u>	<u>28,676</u>
Total unrestricted/designated funds		
	<u>36,026</u>	<u>36,026</u>
Total Funds		

9 Net incoming / (outgoing) resources

These are stated after charging:	2015	2014
	£	£
Independent Examiner's remuneration	690	745
	<u>690</u>	<u>745</u>

10 Taxation

No corporation tax has been allowed for in these financial statements because income of a registered Charity, is within the exemptions granted by Section 505 of the Income and Corporation Taxes Act 1988.

Bristol Mediation Limited
(A charitable company limited by guarantee)

Notes to the Financial Statements for the Year Ended 31 March 2015 (Cont...)

11 Staff costs

The charity has paid employees and their costs and activities are analysed below:

	2015	2014
	£	£
Staff costs:		
Gross wages and salaries	81,524	35,096
Employer's national insurance costs	6,574	2,712
Pension contributions	-	-
Total Staff Costs	88,098	37,808
equivalent employees in the year	4.5	2

There were no employees whose emoluments were in excess of £60,000 (2013: None).

12 Trustees and Other Related Parties

Trustee Expenses

Payments made during the year in respect of trustee expenses were as follows:

	2015	2014
Number of trustees who were paid expenses	0	1
Total amount paid	0	10

The trustees' expenses related to travel on Bristol Mediation business and telephone

13 Capital Commitments

There were no capital commitments at 31 March 2015 (2014: None)

14 Related Party Transactions

There were no related party transactions carried out in the year (2014: None).

15 Investment Assets

The charity has no investment assets (2014: Nil).

16 Company Limited by Guarantee

The company is limited by guarantee and, as such, has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.

17 Going concern note

A substantial part of our expected funding needs to 31 March 2016 have been secured and the trustees can be reasonably confident that the remainder needed to ensure the continuance and development of Bristol Mediation up to that date can be secured.

Notes to the Financial Statements for the Year Ended 31 March 2015 (Cont...)

18 Accounting Policies

a) Basis of preparation of accounts

The financial statements have been prepared under the historical cost convention, and comply with the Companies Act 2006. The financial statements have also been prepared in accordance with SORP 2005 (Accounting and Reporting by Charities: Statement of Recommended Practice), revised in March 2005 and other applicable accounting standards.

b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management costs. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

c) Incoming resources

All income resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by the ways of donations and gifts and is included in full in the Statement of Financial Activities when receivable, except as follows

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Investment income is included when receivable.

d) Resources expended

All expenditure is accounted for on an accruals basis and has been listed under headings that aggregate all the costs directly attributable to that activity. Where costs (including overheads such as wages and salaries) cannot be directly attributed they have been allocated to activities on a basis consistent with the use of resources and the time spent on those activities. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

Charitable expenditure comprises those costs incurred by the charity in the delivery of activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

e) Fixed assets and depreciation

Fixed assets are included at cost. Depreciation is provided to write off the cost of fixed assets over their estimated useful lives on a reducing balance basis as follows:

Equipment	15%
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f) Operating leases

Operating lease rentals are charged to the income and expenditure accounts as they become due.