

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales · Charity number 1057519

Details

| | |
|----------------|---|
| Other names | WEST YORKSHIRE FAMILY MEDIATION SERVICE, YORKSHIRE FAMILY MEDIATION SERVICE |
| Status | Registered |
| Legal form | Charitable company |
| Company number | 03143339 |
| Registered | 1996-08-13 |
| Register | View on the Charity Commission register |

Contact

Address Yorkshire Family Mediation Service
9 Salem Street
Bradford
West Yorkshire
BD1 4QH

Phone 01274732768

Email office@wyfms.co.uk

Website www.yfms.co.uk

Activities

Objects: TO SAFEGUARD AND PRESERVE THE GOOD HEALTH BOTH PHYSICAL AND MENTAL OF PERSONS AND THEIR CHILDREN IN WHOSE MUTUAL RELATIONSHIPS HAVE BROKEN DOWN OR ARE IN DANGER OF DOING SO AND TO RELIEVE THE POVERTY AND DISTRESS ARISING THEREFROM AMONGST SUCH PERSONS AND THEIR CHILDREN.

Activities: Working with families affected by divorce, separation, living apart to sort out practical issues, resolve conflict or dispute causing distress and standing in way of planning for the future. Looking at shared parenting and care from separate homes, fair division of finances and property on family break up, effects of family breakdown on individual family members, options for dealing with these.

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WEST YORKSHIRE
- Bradford City
- Calderdale
- City Of Wakefield
- Kirklees
- Leeds City
- North Yorkshire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-03-31 | £204,503 | £201,654 | - | - |
| 2024-03-31 | £193,540 | £180,019 | - | - |
| 2023-03-31 | £189,975 | £185,962 | - | - |
| 2022-03-31 | £170,879 | £165,185 | - | - |
| 2021-03-31 | £143,811 | £152,323 | - | - |

Trustees

| Name | Role | Appointed |
|---------------|-------|------------|
| James Moffatt | Chair | 2022-04-01 |
| Aishah Aziz | | 2025-10-30 |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1057519

Accounts

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Company Registration No. 03143339 (England and Wales)
Charity Registration No. 1057519

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | J Moffatt J Wheeler |
| Secretary | S Smith |
| Charity number | 1057519 |
| Company number | 03143339 |
| Principal address | 9 Salem Street Bradford BD1 4QH |
| Registered office | 9 Salem Street Bradford BD1 4QH |
| Independent Examiner | Colin Whitehead BA (HONS), FCA Azets Audit Services Ltd Carlton House Grammar School Street Bradford BD1 4NS |
| Bankers | Co-operative Bank Plc 19/20 Commercial Street Leeds LS1 6AL Shawbrook Bank Queens Court 24 Queens Court Manchester M2 5HX Scottish Widows Bank P O Box 12757 67 Morrison Street Edinburgh EH3 8YJ |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 5 |
| Independent examiner's report | 6 |
| Statement of financial activities | 7 |
| Balance sheet | 8 |
| Notes to the accounts | 9 - 21 |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)"

Yorkshire Family Mediation Service Limited (t/a Yorkshire Family Mediation) is also referred to as YFMS.

Objectives and activities

Mission

The charity's mission is:

To provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially.

The founders of YFMS held a firm belief in mediation being the most positive and constructive way to resolve conflict within families. Furthermore, they believed mediation was a way to help resolve disputes whilst introducing users to the potential of solving other life problems through discussion and agreement rather than through argument.

Aim

The charity's aim is to make the family mediation service available and accessible to all families and family members affected by divorce, separation and family relationship breakdown. It's work is to help separating couples achieve the best possible outcomes for themselves and their children. We will promote good parenting, fairness and respect towards each other through and beyond the separation process.

The aims, objectives and activities are reviewed each year. This review looks at what the charity has achieved and the outcomes of its work over the previous 12 months. The review considers the key activities and what benefits they have brought to those the charity was set up to help. The review helps the charity stay focused on its aims and objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to our aims and objectives and consider they have complied with the duty of section 4 of the 2011 Charities Act.

BACKGROUND

Introduction. Each year in the UK, many thousands of relationships end, often leaving people in financial distress, presented with difficulties maintaining meaningful contact between estranged parents and their children. Unfortunately, it is not uncommon for otherwise financially secure individuals to be cast into unforeseen poverty whilst isolated from their children. This situation has been exacerbated over the past three years with the financial and social affect of Covid-19, followed by a long period of financial uncertainty and the nationwide (if not global) cost of living crisis.

How Many Affected? It is always difficult to accurately estimate the number of people affected annually by relationships ending. The make-up of the 'modern family' does not necessarily involve a marriage and there are no systems in place available to capture exactly how many relationships end each year in the UK. Divorce rates can be accurately captured, it is estimated that 42% of marriages ended in divorce in the UK during 2023 (the latest government figures for divorce in the UK were released for 2022 and cited 80,000 cases that year).

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Family Courts. The most recognised route for people to address issues such as a fair separation of their financial assets and to work to a joint parenting plan for their children has traditionally been to attend Family Court and allow a judge to make a decision on the situation. Unfortunately, this route has become very expensive (with legal aid only available in certain circumstances), it is a lengthy, often stressful process and can be seen as unfair.

The UK Family Courts have always worked under pressure of numbers, however, since 2020, the system has been under significant strain. The courts have seen case backlogs continue to rise, resulting in over 100,000 children trapped in the court system during 2023, often waiting almost a year for decisions to be made about their future. Such a situation is affecting children and exacerbating uncertainty and conflict between their parents, causing unnecessary delays which prevent parents from being able to see their children.

Mental Health Affects to Those Involved. Divorce and separation have been linked to increased anxiety and depression amongst former partners, however, quite significant is the finding that amongst children involved in private law proceedings, the rate of depression is 60% higher and the rate of anxiety 30% higher than their peers in comparison groups*.

Family Mediation as an Alternative to Court. Family Mediation is seen as an effective alternative to attending court. It is a process that allows both adults, and often their children, to have a say in how they see their futures and it allows open disclosure of finances in order to reach an agreement between the adults on how they will move forward in an equitable and fair manner whilst ensuring their children have the best, supportive upbringing both parents can provide. Family mediation is a much swifter process, it is often less stressful, and it is a more cost-effective way to deal with the situation. Legal Aid funding is available to those who qualify and this is supported by a Ministry of Justice voucher scheme providing up to £500 toward fees for those that do not qualify for legal aid (in cases involving children).

Action to Help Reduce Backlog in the Courts. In order to help reduce Family Court backlog and to aid families in the system, the Ministry of Justice recently published a new paper (January 2024)** '*Children's wellbeing at the heart of family court reforms*'). This paper outlined new proposals to ensure children will be better protected from the impact of lengthy courtroom battles thanks to measures introduced to help families resolve disputes as swiftly and as easily as possible.

There were initial thoughts of making family mediation compulsory for all prior to attending court, however, the final decision is that Mediation Information and Assessment Meetings (MIAMs) directed by the court are to be strengthened but the plans to introduce mandatory mediation before making a court application were not pursued.

MISSION

Since our inception nearly 30 years ago (January 1995), we have sought to safeguard and preserve the physical and mental health of all those involved in relationship breakdowns and to help relieve poverty arising as a result by ensuring family mediation is available for all, regardless their personal situation.

Mission Compliance. We ensure that we comply with our mission by providing our services to everyone who approaches us, regardless their financial standing***. We hold a Legal Aid Agency contract that equips us to provide family mediation to those who could otherwise not afford it and for those who do not qualify for legal aid but find themselves in significant financial duress, we hold a small bursary to offset the cost of their mediation. We also provide services for privately paying clients.

* <https://www.nuffieldfjo.org.uk/resource/uncovering-private-family-law-anxiety-and-depression-among-children-and-young-people>

** <https://www.gov.uk/government/news/childrens-wellbeing-at-the-heart-of-family-court-reforms>

*** There are exceptions to this, for example when courts have forbidden contact between parties or in accordance with guidance published by the Family Mediation Council in relation to domestic violence cases

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

The income for the year amounted to £204,503 (2024 £193,540) with expenditure amounting to £201,654 (2024 £187,881), resulting in a net surplus of £2,849 (2024 £5,659).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six to nine months based on this year's budget (£100,000-£150,000). The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

While unrestricted free funds stand at £37,123 (2024 £106,245) there are also designated funds of £91,457 (2024 £23,799). These designated funds are to cover the value of any fixed assets and any staffing contingencies that may arise, such as covering the cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances. Furthermore, it is to cover the cost of potential staff redundancies in the event of a loss of funding. The present level of free reserves available to the charity is within the required level.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The Charity is a company limited by guarantee registered in England and Wales on 13 August 1996.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Moffatt
J Wheeler

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the Annual General Meeting.

The management committee seek to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body.

Potential trustees are invited to meet with the service manager for an informal introduction and overview of the organisation. Information given to potential trustees includes:

- The obligations of the management committee members
- The main documents which outline the operational framework of West Yorkshire Family Mediation, including the Memorandum and Articles of Association
- The organisation's financial position, as set out in the latest published accounts and quarterly financial reports
- Future plans

The potential trustee is invited to attend one or more general meetings of the management committee to observe how reporting and decision-making discussions and operations are undertaken and to meet and talk with other committee members.

In addition to internal documents and reports, various Charity Commission publications are provided to potential trustees to assist their understanding of the role of the management committee and its members.

Following this introduction to the organisation, the potential trustee is invited to make an application to become a committee member.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance has been taken out during the year and is included in the insurance costs.


YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

The management committee should be made up of a minimum of 3 members (currently 2) who meet quarterly and are responsible for agreeing the strategic direction and policy of YFMS. A representative from the organisation's accountants, Azets Audit Services Limited, attends the quarterly meetings to advise on questions of finance.

Day to day responsibility for the provision and development of services rests with the Service Manager. The Service Manager is responsible for ensuring that the charity delivers the services specified. The Service Manager oversees day to day running of the organisation and its operations. Responsibility for individual supervision of staff teams and ensuring that the teams continue to develop their skills and working practices lies with the Service Supervisor (mediation team) and the Office Manager (administration team), who report back to the Service Manager.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

FFAF9912149B495...
J Moffatt
Trustee
Dated: 24 July 2025

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2025, which are set out on pages 7 to 21.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Yorkshire Family Mediation Service Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed by:



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Colin Whitehead FCA, MAAT, BA (HONS)

Independent Examiner

Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 24 July 2025

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | - | 5,000 | 5,000 | - | - | - |
| Charitable activities | 4 | 198,298 | - | 198,298 | 192,390 | - | 192,390 |
| Investments | 5 | 1,205 | - | 1,205 | 1,150 | - | 1,150 |
| Total income | | 199,503 | 5,000 | 204,503 | 193,540 | - | 193,540 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 200,967 | 687 | 201,654 | 180,019 | 7,862 | 187,881 |
| Net (expenditure)/income for the year/ | | | | | | | |
| Net movement in funds | | (1,464) | 4,313 | 2,849 | 13,521 | (7,862) | 5,659 |
| Fund balances at 1 April 2024 | | 130,044 | 1,642 | 131,686 | 116,523 | 9,504 | 126,027 |
| Fund balances at 31 March 2025 | | 128,580 | 5,955 | 134,535 | 130,044 | 1,642 | 131,686 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,057 | | 1,749 |
| Current assets | | | | | |
| Debtors | 12 | 17,193 | | 19,931 | |
| Cash at bank and in hand | | 123,111 | | 117,506 | |
| | | | | | |
| | | 140,304 | | 137,437 | |
| Creditors: amounts falling due within one year | 13 | (6,826) | | (7,500) | |
| Net current assets | | | 133,478 | | 129,937 |
| Total assets less current liabilities | | | 134,535 | | 131,686 |
| Income funds | | | | | |
| Restricted funds | 14 | | 5,955 | | 1,642 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 91,457 | | 23,799 | |
| General unrestricted funds | | 37,123 | | 106,245 | |
| | | | 128,580 | | 130,044 |
| | | | 134,535 | | 131,686 |


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 24 July 2025

DocuSigned by:

 FFAF9912149B495...
 J Moffatt
 Trustee

Company registration number 03143339

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Yorkshire Family Mediation Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Salem Street, Bradford, BD1 4QH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

1.4 Income

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.

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.6 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:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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 the statement of financial activities.

1.7 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).

1.8 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.

1.9 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies

| | Restricted funds 2025 £ | Total funds 2024 £ |
|--|--|---------------------------------------|
| Grants listed below | 5,000 | - |
| | <u>5,000</u> | <u>-</u> |
| Grants receivable for core activities | | |
| The Kelly Family Trust | 5,000 | - |
| | <u>5,000</u> | <u>-</u> |

4 Charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|----------------------------------|--|--|
| Mediation fees | 120,324 | 111,255 |
| Services provided under contract | 77,974 | 81,135 |
| | <u>198,298</u> | <u>192,390</u> |

5 Investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|--|--|
| Interest receivable | 1,205 | 1,150 |
| | <u>1,205</u> | <u>1,150</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|--|------------------------------------|------------------------------------|
| Staff costs | 53,742 | 72,096 |
| Sessional mediator fees | 30,392 | 35,650 |
| Travel and subsistence | - | 84 |
| Training costs | 783 | 773 |
| | <u>84,917</u> | <u>108,603</u> |
| Share of support costs (see note 7) | 115,037 | 77,558 |
| Share of governance costs (see note 7) | 1,700 | 1,720 |
| | <u>201,654</u> | <u>187,881</u> |
| Analysis by fund | | |
| Unrestricted funds | 200,967 | 180,019 |
| Restricted funds | 687 | 7,862 |
| | <u>201,654</u> | <u>187,881</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs

| | Support costs | Governance costs | 2025 | Support costs | Governance costs | 2024 |
|------------------------------------|----------------|------------------|----------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 83,385 | - | 83,385 | 41,598 | - | 41,598 |
| Depreciation | 692 | - | 692 | 884 | - | 884 |
| Operating lease charges | - | - | - | 711 | - | 711 |
| Rent, rates and service charges | 10,822 | - | 10,822 | 10,515 | - | 10,515 |
| Insurance | 1,388 | - | 1,388 | 1,184 | - | 1,184 |
| Telephone | 1,786 | - | 1,786 | 1,559 | - | 1,559 |
| Computer software and maintenance | 9,476 | - | 9,476 | 10,222 | - | 10,222 |
| Printing, postage and stationery | 453 | - | 453 | 1,118 | - | 1,118 |
| Subscriptions and affiliation fees | 2,193 | - | 2,193 | 1,905 | - | 1,905 |
| Sundry expenses | 1,116 | - | 1,116 | 1,219 | - | 1,219 |
| Advertising | 292 | - | 292 | 1,243 | - | 1,243 |
| Bank charges | 833 | - | 833 | 2,674 | - | 2,674 |
| Accountancy fees | 2,601 | - | 2,601 | 2,726 | - | 2,726 |
| Independent examiner's fee | - | 1,700 | 1,700 | - | 1,720 | 1,720 |
| | <u>115,037</u> | <u>1,700</u> | <u>116,737</u> | <u>77,558</u> | <u>1,720</u> | <u>79,278</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>115,037</u> | <u>1,700</u> | <u>116,737</u> | <u>77,558</u> | <u>1,720</u> | <u>79,278</u> |

All costs are allocated to the sole activity of the charity.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Charity during the current or previous year.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|--|----------------|----------------|
| | 7 | 7 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2025 £ | 2024 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 131,405 | 110,856 |
| Social security costs | 3,894 | 1,578 |
| Other pension costs | 1,828 | 1,260 |
| | <u>137,127</u> | <u>113,694</u> |

There were no employees whose annual remuneration was £60,000 or more (2023 none).

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2024 | 5,614 |
| At 31 March 2025 | <u>5,614</u> |
| Depreciation and impairment | |
| At 1 April 2024 | 3,865 |
| Depreciation charged in the year | 692 |
| At 31 March 2025 | <u>4,557</u> |
| Carrying amount | |
| At 31 March 2025 | <u>1,057</u> |
| At 31 March 2024 | <u>1,749</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Debtors

| | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Prepayments | 17,193 | 19,931 |
| | <u>17,193</u> | <u>19,931</u> |

13 Creditors: amounts falling due within one year

| | 2025 | 2024 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 3,318 | 3,472 |
| Accruals | 3,508 | 4,028 |
| | <u>6,826</u> | <u>7,500</u> |

14 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 1 April 2023 | Resources expended | Balance at 1 April 2024 | Incoming resources | Resources expended | Balance at 31 March 2025 |
| | £ | £ | £ | £ | £ | £ |
| Clients | 2,342 | (700) | 1,642 | - | (687) | 955 |
| Outreach services | 7,162 | (7,162) | - | - | - | - |
| Mediator Training | - | - | - | 5,000 | - | 5,000 |
| | <u>9,504</u> | <u>(7,862)</u> | <u>1,642</u> | <u>5,000</u> | <u>(687)</u> | <u>5,955</u> |

The National Lottery funded client mediation.

The Kelly Family Trust funded mediator training.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2023 | Resources expended | Transfers | Balance at 1 April 2024 | Resources expended | Transfers | Balance at 31 March 2025 |
|-------------------------|----------------------------|-----------------------|--------------|----------------------------|-----------------------|---------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ | £ |
| Staffing contingency | 19,100 | - | 2,950 | 22,050 | - | - | 22,050 |
| Fixed assets | 2,105 | (884) | 528 | 1,749 | (692) | - | 1,057 |
| Training | - | - | - | - | - | 8,350 | 8,350 |
| Closure contingency | - | - | - | - | - | 60,000 | 60,000 |
| | <u>21,205</u> | <u>(884)</u> | <u>3,478</u> | <u>23,799</u> | <u>(692)</u> | <u>68,350</u> | <u>91,457</u> |

Staffing contingency is to cover cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances, also to cover the cost of potential staff redundancies, this expenditure is not expected in the foreseeable future.

Fixed assets shows the net book value. A transfer has been made for the addition in the year.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

| 16 Funds | Balance at | Incoming | Resources | Transfers | Balance at | Incoming | Resources | Transfers | Balance at |
|--------------------|----------------|----------------|------------------|-----------|----------------|----------------|------------------|-----------|----------------|
| | 1 April 2023 | resources | expended | | 1 April 2024 | resources | expended | | 31 March 2025 |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Restricted funds | 9,504 | - | (7,862) | - | 1,642 | 5,000 | (687) | - | 5,955 |
| Designated funds | 21,205 | - | (884) | 3,478 | 23,799 | - | (692) | 68,350 | 91,457 |
| Unrestricted funds | 95,318 | 193,540 | (179,135) | (3,478) | 106,245 | 199,503 | (200,275) | (68,350) | 37,123 |
| | <u>126,027</u> | <u>193,540</u> | <u>(187,881)</u> | <u>-</u> | <u>131,686</u> | <u>204,503</u> | <u>(201,654)</u> | <u>-</u> | <u>134,535</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2025***

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2025 | 2024 |
|----------------------------|---------------|--------------|
| | £ | £ |
| Within one year | 5,200 | 5,200 |
| Between two and five years | 11,700 | 1,300 |
| | <u>16,900</u> | <u>6,500</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025**

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2025 | 2024 |
|------------------------|-------------------|-------------------|
| | £ | £ |
| Aggregate compensation | 34,265 | 27,732 |
| | <u> </u> | <u> </u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1057519

Accounts

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

Company Registration No. 03143339 (England and Wales)
Charity Registration No. 1057519

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | J Moffatt J Wheeler |
| Secretary | S Smith |
| Charity number | 1057519 |
| Company number | 03143339 |
| Principal address | 9 Salem Street Bradford BD1 4QH |
| Registered office | 9 Salem Street Bradford BD1 4QH |
| Independent Examiner | Colin Whitehead BA (HONS), FCA Azets Audit Services Ltd Carlton House Grammar School Street Bradford BD1 4NS |
| Bankers | Co-operative Bank Plc 19/20 Commercial Street Leeds LS1 6AL Shawbrook Bank Queens Court 24 Queens Court Manchester M2 5HX Scottish Widows Bank P O Box 12757 67 Morrison Street Edinburgh EH3 8YJ |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 7 |
| Independent examiner's report | 8 |
| Statement of financial activities | 9 |
| Balance sheet | 10 |
| Notes to the accounts | 11 - 23 |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)"

Yorkshire Family Mediation Service Limited (t/a Yorkshire Family Mediation) is also referred to as YFMS.

Objectives and activities

Mission

The charity's mission is:

To provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially.

The founders of YFMS held a firm belief in mediation being the most positive and constructive way to resolve conflict within families. Furthermore, they believed mediation was a way to help resolve disputes whilst introducing users to the potential of solving other life problems through discussion and agreement rather than through argument.

Aim

The charity's aim is to make the family mediation service available and accessible to all families and family members affected by divorce, separation and family relationship breakdown. It's work is to help separating couples achieve the best possible outcomes for themselves and their children. We will promote good parenting, fairness and respect towards each other through and beyond the separation process.

The aims, objectives and activities are reviewed each year. This review looks at what the charity has achieved and the outcomes of its work over the previous 12 months. The review considers the key activities and what benefits they have brought to those the charity was set up to help. The review helps the charity stay focused on its aims and objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to our aims and objectives and consider they have complied with the duty of section 4 of the 2011 Charities Act.

BACKGROUND

Introduction. Each year in the UK, many thousands of relationships end, often leaving people in financial distress, presented with difficulties maintaining meaningful contact between estranged parents and their children. Unfortunately, it is not uncommon for otherwise financially secure individuals to be cast into unforeseen poverty whilst isolated from their children. This situation has been exacerbated over the past three years with the financial and social affect of Covid-19, followed by a long period of financial uncertainty and the nationwide (if not global) cost of living crisis.

How Many Affected? It is always difficult to accurately estimate the number of people affected annually by relationships ending. The make-up of the 'modern family' does not necessarily involve a marriage and there are no systems in place available to capture exactly how many relationships end each year in the UK. Divorce rates can be accurately captured, it is estimated that 42% of marriages ended in divorce in the UK during 2023 (the latest government figures for divorce in the UK were released for 2022 and cited 80,000 cases that year).

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Family Courts. The most recognised route for people to address issues such as a fair separation of their financial assets and to work to a joint parenting plan for their children has traditionally been to attend Family Court and allow a judge to make a decision on the situation. Unfortunately, this route has become very expensive (with legal aid only available in certain circumstances), it is a lengthy, often stressful process and can be seen as unfair.

The UK Family Courts have always worked under pressure of numbers, however, since 2020, the system has been under significant strain. The courts have seen case backlogs continue to rise, resulting in over 100,000 children trapped in the court system during 2023, often waiting almost a year for decisions to be made about their future. Such a situation is affecting children and exacerbating uncertainty and conflict between their parents, causing unnecessary delays which prevent parents from being able to see their children.

Mental Health Affects to Those Involved. Divorce and separation have been linked to increased anxiety and depression amongst former partners, however, quite significant is the finding that amongst children involved in private law proceedings, the rate of depression is 60% higher and the rate of anxiety 30% higher than their peers in comparison groups*.

Family Mediation as an Alternative to Court. Family Mediation is seen as an effective alternative to attending court. It is a process that allows both adults, and often their children, to have a say in how they see their futures and it allows open disclosure of finances in order to reach an agreement between the adults on how they will move forward in an equitable and fair manner whilst ensuring their children have the best, supportive upbringing both parents can provide. Family mediation is a much swifter process, it is often less stressful, and it is a more cost-effective way to deal with the situation. Legal Aid funding is available to those who qualify and this is supported by a Ministry of Justice voucher scheme providing up to £500 toward fees for those that do not qualify for legal aid (in cases involving children).

Action to Help Reduce Backlog in the Courts. In order to help reduce Family Court backlog and to aid families in the system, the Ministry of Justice recently published a new paper (January 2024)** '*Children's wellbeing at the heart of family court reforms*'. This paper outlined new proposals to ensure children will be better protected from the impact of lengthy courtroom battles thanks to measures introduced to help families resolve disputes as swiftly and as easily as possible.

There were initial thoughts of making family mediation compulsory for all prior to attending court, however, the final decision is that Mediation Information and Assessment Meetings (MIAMs) directed by the court are to be strengthened but the plans to introduce mandatory mediation before making a court application were not pursued.

MISSION

Since our inception nearly 30 years ago (January 1995), we have sought to safeguard and preserve the physical and mental health of all those involved in relationship breakdowns and to help relieve poverty arising as a result by ensuring family mediation is available for all, regardless their personal situation.

Mission Compliance. We ensure that we comply with our mission by providing our services to everyone who approaches us, regardless their financial standing***. We hold a Legal Aid Agency contract that equips us to provide family mediation to those who could otherwise not afford it and for those who do not qualify for legal aid but find themselves in significant financial duress, we hold a small bursary to offset the cost of their mediation. We also provide services for privately paying clients.

* <https://www.nuffieldfjo.org.uk/resource/uncovering-private-family-law-anxiety-and-depression-among-children-and-young-people>

** <https://www.gov.uk/government/news/childrens-wellbeing-at-the-heart-of-family-court-reforms>

*** There are exceptions to this, for example when courts have forbidden contact between parties or in accordance with guidance published by the Family Mediation Council in relation to domestic violence cases

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

OPERATIONS DURING FY2023 - 2024

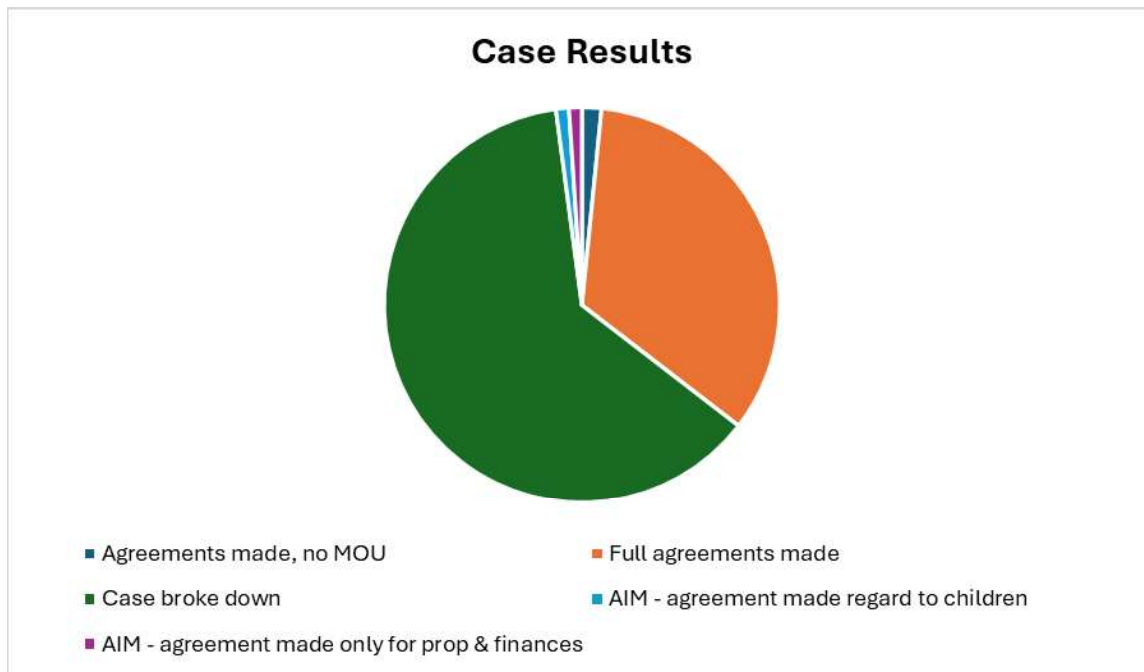
Locations. The service has continued to deliver services both in person at Leeds, Bradford, and York and remotely via online services. Since the end of Covid restrictions (during which we delivered services exclusively online), it has been a long and slow process to build face to face client numbers with the majority preferring to conduct mediations remotely from the comfort of their home rather than travelling to our suites. Client feedback suggests that 80% of clients prefer remote mediation.

Client Numbers. We delivered services to a total of 1029 clients this year, a small increase of 2% over the previous year.

Not all of the clients attending the service proceed from MIAM to mediation. This is expected and there are a number of reasons for this, for example, only one party may wish to mediate at that time, the case may appear unsuitable for mediation by the mediator or, in some cases, the client may have attended mediation with the sole purpose to obtain paperwork to attend court. This year, 183 cases proceeded to mediation (a slight drop of 2% over the previous year) with 336 mediation sessions delivered in total (an increase of 14% over the previous year). 36% of clients proceeded to mediation (a 1% drop on last year's conversion rate).

Case Results

Our mediation cases have a number of outcomes: the case may breakdown with no agreements made, some agreements may be reached but no memorandum of understanding agreed upon, full agreements may have been reached and, in cases that include children as well as property and finances, in some cases agreements are only reached with regard to children and in others, full agreements in all three areas reached. Of this year's cases, 115 broke down during mediation with 38% of cases reaching full or partial agreements.



YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

FINANCES

Our financial outcome at the end of FY23 – 24 is encouraging. We delivered under target in most areas with no notable overspends and our two main income areas (Legal Aid fees and private client income) were close to target and, in the latter case, surpassed our target.

As previously explained, the service has been operating in a challenging environment over the past 12 months. Despite this, we are very pleased to confirm that during the financial year, we achieved an income of £193,540 against expenditure of £187,881, producing a total of £5,659 excess funds (a working profit of 3%).

Being a service based organisation, with staff directly supporting people, it is expected that a significant proportion of our expenditure will be connected to annual salaries. This year was no exception with a total of 78% of expenditure being salary related to both employed and contracted staff.

STAFFING

We are a mix of employed staff (seven), contracted staff (five) and volunteers (three trustees). With the exception of the trustees, the service is loosely split into two teams, the support element (six staff) and the operational element - mediators (six staff).

Support. This comprises the Administration Team, the Service Manager, Office Manager and our Professional Practice Consultant. An extremely busy side of the service which deals with all enquiries from the public originating via Google, our website and word of mouth and contacting us via telephone, email, webchat and Google messages. The system in place is very proficient, however, input and security of data, coupled with the set procedures for mediation result in a lot of work to be conducted by a busy team which also supports the administration for the mediation team. Without the professionalism and dedication of this 'behind the scenes' team, the charity would not be able to deliver its services to the public.

Operational. Our mediation team have worked incredibly hard again this year which has regularly seen our mediators conducting up to six MIAMs each day. This is long, often stressful work and the dedication to the service and public in general of the team is fully recognised.

Trustees. Our three trustees have also worked hard to help ensure the smooth running of the service. They have ensured the service is carrying out its purposes for the public benefit, that we comply with our governing document and all charity associated laws, that we act in the charity's best interests and that we do so with reasonable care and skill. Their contribution over the past 12 months is clearly recognised by all staff.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

The income for the year amounted to £193,540 (2023 £189,975) with expenditure amounting to £187,881 (2023 £185,962), resulting in a net surplus of £5,659 (2023 £4,013).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six to nine months based on this year's budget (£95,000-£143,000). The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

While unrestricted free funds stand at £106,245 (2023 £95,318) there are also designated funds of £23,799 (2023 £21,205). These designated funds are to cover the value of any fixed assets and any staffing contingencies that may arise, such as covering the cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances. Furthermore, it is to cover the cost of potential staff redundancies in the event of a loss of funding. The present level of free reserves available to the charity is within the required level.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LOOKING FORWARD

FY24-25 offers us a lot of opportunity to continue expanding our influence across both North and West Yorkshire while continuing to provide a quality, streamlined service. The Ministry of Justice is now being robust in encouraging people to attempt family mediation prior to attending court, and this, coupled with an extension of their £500 mediation voucher should see our client numbers gradually rise over the year.

We still need to identify and recruit further family mediators if we are to continue to expand our reach. This has always been an area of difficulty due to many reasons, not least a general shortage of qualified, accredited family mediators across the country. We are working hard to find solutions to this and hope to report positive news in our next report.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

The Charity is a company limited by guarantee registered in England and Wales on 13 August 1996.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Moffatt

A MacKay

(Resigned 21 October 2023)

J Wheeler

S Green

(Resigned 21 October 2023)

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the Annual General Meeting.

The management committee seek to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body.

Potential trustees are invited to meet with the service manager for an informal introduction and overview of the organisation. Information given to potential trustees includes:

- The obligations of the management committee members
- The main documents which outline the operational framework of West Yorkshire Family Mediation, including the Memorandum and Articles of Association
- The organisation's financial position, as set out in the latest published accounts and quarterly financial reports
- Future plans

The potential trustee is invited to attend one or more general meetings of the management committee to observe how reporting and decision-making discussions and operations are undertaken and to meet and talk with other committee members.

In addition to internal documents and reports, various Charity Commission publications are provided to potential trustees to assist their understanding of the role of the management committee and its members.

Following this introduction to the organisation, the potential trustee is invited to make an application to become a committee member.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance has been taken out during the year at a cost of £450 (2023 - £400).

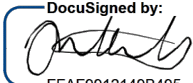
YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The management committee should be made up of a minimum of 3 members (currently 2) who meet quarterly and are responsible for agreeing the strategic direction and policy of YFMS. A representative from the organisation's accountants, Azets Audit Services Limited, attends the quarterly meetings to advise on questions of finance.

Day to day responsibility for the provision and development of services rests with the Service Manager. The Service Manager is responsible for ensuring that the charity delivers the services specified. The Service Manager oversees day to day running of the organisation and its operations. Responsibility for individual supervision of staff teams and ensuring that the teams continue to develop their skills and working practices lies with the Service Supervisor (mediation team) and the Office Manager (administration team), who report back to the Service Manager.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

FFAE9912149B495...

J Moffatt

Trustee

Dated: 1 August 2024

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2024, which are set out on pages 9 to 23.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Yorkshire Family Mediation Service Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:



Colin Whitehead FCA, MAAT, BA (HONS)

Independent Examiner
Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 1 August 2024

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

| | Notes | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|----------------------------------|-----------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | - | - | - | 4,100 | 10,000 | 14,100 |
| Charitable activities | 4 | 192,390 | - | 192,390 | 174,963 | - | 174,963 |
| Investments | 5 | 1,150 | - | 1,150 | 912 | - | 912 |
| Total income | | <u>193,540</u> | <u>-</u> | <u>193,540</u> | <u>179,975</u> | <u>10,000</u> | <u>189,975</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 180,019 | 7,862 | 187,881 | 182,017 | 3,945 | 185,962 |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 13,521 | (7,862) | 5,659 | (2,042) | 6,055 | 4,013 |
| Fund balances at 1 April 2023 | | 116,523 | 9,504 | 126,027 | 118,565 | 3,449 | 122,014 |
| Fund balances at 31 March 2024 | | <u><u>130,044</u></u> | <u><u>1,642</u></u> | <u><u>131,686</u></u> | <u><u>116,523</u></u> | <u><u>9,504</u></u> | <u><u>126,027</u></u> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2024

| | Notes | 2024 £ | £ | 2023 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,749 | | 2,105 |
| Current assets | | | | | |
| Debtors | 12 | 19,931 | | 18,864 | |
| Cash at bank and in hand | | 117,506 | | 112,339 | |
| | | <u>137,437</u> | | <u>131,203</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(7,500)</u> | | <u>(7,281)</u> | |
| Net current assets | | | 129,937 | | 123,922 |
| Total assets less current liabilities | | | <u>131,686</u> | | <u>126,027</u> |
| Income funds | | | | | |
| Restricted funds | 14 | | 1,642 | | 9,504 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 23,799 | | 21,205 | |
| General unrestricted funds | | <u>106,245</u> | | <u>95,318</u> | |
| | | | 130,044 | | 116,523 |
| | | | <u>131,686</u> | | <u>126,027</u> |

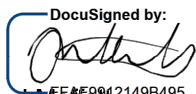
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 1 August 2024

DocuSigned by:

 J Moffatt
 Trustee

Company registration number 03143339

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Yorkshire Family Mediation Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Salem Street, Bradford, BD1 4QH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

1.4 Income

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.

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.

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.6 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:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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 the statement of financial activities.

1.7 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).

1.8 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.

1.9 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Derecognition of financial liabilities

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

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

| | Total Unrestricted funds 2024 £ | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|--|--|------------------------------------|----------------------------------|-----------------------------|
| Donations and gifts | - | 4,100 | - | 4,100 |
| Grants listed below | - | - | 10,000 | 10,000 |
| | <u>-</u> | <u>4,100</u> | <u>10,000</u> | <u>14,100</u> |
| Grants receivable for core activities | | | | |
| National Lottery (Clients) | - | - | 10,000 | 10,000 |
| | <u>-</u> | <u>-</u> | <u>10,000</u> | <u>10,000</u> |

4 Charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Mediation fees | 111,255 | 95,753 |
| Services provided under contract | 81,135 | 79,210 |
| | <u>192,390</u> | <u>174,963</u> |

5 Investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>1,150</u> | <u>912</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--|------------------------------------|------------------------------------|
| Staff costs | 72,096 | 70,003 |
| Sessional mediator fees | 35,650 | 37,440 |
| Travel and subsistence | 84 | - |
| Training costs | 773 | - |
| | <u>108,603</u> | <u>107,443</u> |
| Share of support costs (see note 7) | 77,558 | 76,969 |
| Share of governance costs (see note 7) | 1,720 | 1,550 |
| | <u>187,881</u> | <u>185,962</u> |
| Analysis by fund | | |
| Unrestricted funds | 180,019 | 182,017 |
| Restricted funds | 7,862 | 3,945 |
| | <u>187,881</u> | <u>185,962</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

| | Support costs | Governance costs | 2024 | Support costs | Governance costs | 2023 |
|------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 41,598 | - | 41,598 | 41,050 | - | 41,050 |
| Depreciation | 884 | - | 884 | 1,096 | - | 1,096 |
| Operating lease charges | 711 | - | 711 | 1,256 | - | 1,256 |
| Rent, rates and service charges | 10,515 | - | 10,515 | 11,276 | - | 11,276 |
| Insurance | 1,184 | - | 1,184 | 975 | - | 975 |
| Telephone | 1,559 | - | 1,559 | 1,425 | - | 1,425 |
| Computer software and maintenance | 10,222 | - | 10,222 | 9,512 | - | 9,512 |
| Printing, postage and stationery | 1,118 | - | 1,118 | 682 | - | 682 |
| Subscriptions and affiliation fees | 1,905 | - | 1,905 | 1,738 | - | 1,738 |
| Sundry expenses | 1,219 | - | 1,219 | 2,070 | - | 2,070 |
| Advertising | 1,243 | - | 1,243 | 146 | - | 146 |
| Bank charges | 2,674 | - | 2,674 | 2,256 | - | 2,256 |
| Accountancy fees | 2,726 | - | 2,726 | 3,487 | - | 3,487 |
| Independent examiner's fee | - | 1,720 | 1,720 | - | 1,550 | 1,550 |
| | <u>77,558</u> | <u>1,720</u> | <u>79,278</u> | <u>76,969</u> | <u>1,550</u> | <u>78,519</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>77,558</u> | <u>1,720</u> | <u>79,278</u> | <u>76,969</u> | <u>1,550</u> | <u>78,519</u> |

All costs are allocated to the sole activity of the charity.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Charity during the current or previous year.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2024 Number | 2023 Number |
|--|----------------|----------------|
| | 7 | 7 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2024 £ | 2023 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 110,856 | 108,505 |
| Social security costs | 1,578 | 1,805 |
| Other pension costs | 1,260 | 743 |
| | <u>113,694</u> | <u>111,053</u> |

There were no employees whose annual remuneration was £60,000 or more (2023 none).

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2023 | 5,085 |
| Additions | 529 |
| | <u>5,614</u> |
| At 31 March 2024 | 5,614 |
| Depreciation and impairment | |
| At 1 April 2023 | 2,981 |
| Depreciation charged in the year | 884 |
| | <u>3,865</u> |
| At 31 March 2024 | 3,865 |
| Carrying amount | |
| At 31 March 2024 | <u>1,749</u> |
| At 31 March 2023 | <u>2,105</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| | | | |
|--------------------------------------|--|-------------------|-------------------|
| 12 Debtors | | 2024 | 2023 |
| | | £ | £ |
| Amounts falling due within one year: | | | |
| Prepayments | | 19,931 | 18,864 |
| | | <u> </u> | <u> </u> |

| | | | |
|--|--|-------------------|-------------------|
| 13 Creditors: amounts falling due within one year | | 2024 | 2023 |
| | | £ | £ |
| Other taxation and social security | | 3,472 | 3,019 |
| Accruals | | 4,028 | 4,262 |
| | | <u> </u> | <u> </u> |
| | | <u>7,500</u> | <u>7,281</u> |

14 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 1 April 2022 | Incoming resources | Resources expended | Balance at 1 April 2023 | Resources expended | Balance at 31 March 2024 |
| | £ | £ | £ | £ | £ | £ |
| Fixed assets | 25 | - | (25) | - | - | - |
| Clients | 3,424 | - | (1,082) | 2,342 | (700) | 1,642 |
| Outreach services | - | 10,000 | (2,838) | 7,162 | (7,162) | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | <u>3,449</u> | <u>10,000</u> | <u>(3,945)</u> | <u>9,504</u> | <u>(7,862)</u> | <u>1,642</u> |

The National Lottery funded client mediation.

The National Lottery funded outreach services

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2022 | Transfers | Balance at 1 April 2023 | Resources expended | Transfers | Balance at 31 March 2024 |
|----------------------|----------------------------|--------------|----------------------------|-----------------------|--------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ |
| Staffing contingency | 16,000 | 3,100 | 19,100 | - | 2,950 | 22,050 |
| Fixed assets | 964 | 1,141 | 2,105 | (884) | 528 | 1,749 |
| | <u>16,964</u> | <u>4,241</u> | <u>21,205</u> | <u>(884)</u> | <u>3,478</u> | <u>23,799</u> |

Staffing contingency is to cover cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances, also to cover the cost of potential staff redundancies, this expenditure is not expected in the foreseeable future.

Fixed assets shows the net book value. A transfer has been made for the addition in the year.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| 16 Funds | Balance at 1 April 2022 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2023 | Incoming resources | Resources expended | Transfers | Balance at 31 March 2024 |
|--------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------|-----------------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Restricted funds | 3,449 | 10,000 | (3,945) | - | 9,504 | - | (7,862) | - | 1,642 |
| Designated funds | 16,964 | - | - | 4,241 | 21,205 | - | (884) | 3,478 | 23,799 |
| Unrestricted funds | 101,601 | 170,879 | (182,017) | (4,241) | 95,318 | 193,540 | (179,135) | (3,478) | 106,245 |
| | <u>122,014</u> | <u>180,879</u> | <u>(185,962)</u> | <u>-</u> | <u>126,027</u> | <u>193,540</u> | <u>(187,881)</u> | <u>-</u> | <u>131,686</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024***

17 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2024 | 2023 |
|----------------------------|--------------|---------------|
| | £ | £ |
| Within one year | 5,200 | 5,200 |
| Between two and five years | 1,300 | 6,500 |
| | <u>6,500</u> | <u>11,700</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

| 18 Analysis of net assets between funds | Unrestricted | | Restricted | | Designated | | Total Unrestricted | | Restricted | | Designated | | Total | |
|---|----------------|---|--------------|---|---------------|---|--------------------|---|--------------|---|---------------|---|----------------|---|
| | 2024 | £ | 2024 | £ | 2024 | £ | 2024 | £ | 2023 | £ | 2023 | £ | 2023 | £ |
| Fund balances are represented by: | | | | | | | | | | | | | | |
| Tangible assets | - | | - | | 1,749 | | 1,749 | | - | | - | | 2,105 | |
| Current assets/(liabilities) | 106,245 | | 1,642 | | 22,050 | | 129,937 | | 9,504 | | 19,100 | | 123,922 | |
| | <u>106,245</u> | | <u>1,642</u> | | <u>23,799</u> | | <u>131,686</u> | | <u>9,504</u> | | <u>21,205</u> | | <u>126,027</u> | |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2024***

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2024 | 2023 |
|------------------------|---------------|---------------|
| | £ | £ |
| Aggregate compensation | 27,732 | 26,438 |
| | <u>27,732</u> | <u>26,438</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1057519

Accounts

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

Company Registration No. 03143339 (England and Wales)
Charity Registration No. 1057519

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-----------------------------|--|
| Trustees | J Moffatt A MacKay J Wheeler S Green |
| Secretary | S Smith |
| Charity number | 1057519 |
| Company number | 03143339 |
| Principal address | 9 Salem Street Bradford BD1 4QH |
| Registered office | 9 Salem Street Bradford BD1 4QH |
| Independent Examiner | Colin Whitehead BA (HONS), FCA, MAAT Azets Audit Services Ltd Carlton House Grammar School Street Bradford BD1 4NS |
| Bankers | Co-operative Bank Plc 41 Vicar Lane Leeds LS1 1HJ Shawbrook Bank Queens Court 24 Queens Court Manchester M2 5HX Scottish Widows Bank P O Box 12757 67 Morrison Street Edinburgh EH3 8YJ |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 7 |
| Independent examiner's report | 8 |
| Statement of financial activities | 9 |
| Balance sheet | 10 |
| Notes to the accounts | 11 - 21 |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)"

Yorkshire Family Mediation Council Limited (t/a Yorkshire Family Mediation) is also referred to as YFMS.

Objectives and activities

Mission

The charity's mission is:

To provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially.

The founders of YFMS held a firm belief in mediation being the most positive and constructive way to resolve conflict within families. Furthermore, they believed mediation was a way to help resolve disputes whilst introducing users to the potential of solving other life problems through discussion and agreement rather than through argument.

Aim

The charity's aim is to make the family mediation service available and accessible to all families and family members affected by divorce, separation and family relationship breakdown. It's work is to help separating couples achieve the best possible outcomes for themselves and their children. We will promote good parenting, fairness and respect towards each other through and beyond the separation process.

The aims, objectives and activities are reviewed each year. This review looks at what the charity has achieved and the outcomes of its work over the previous 12 months. The review considers the key activities and what benefits they have brought to those the charity was set up to help. The review helps the charity stay focused on its aims and objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to our aims and objectives and consider they have complied with the duty of section 4 of the 2011 Charities Act.

Introduction

In this turbulent year, our service has faced numerous challenges, including the impact of the Covid-19 pandemic and the severe cost of living crisis affecting the entire country. Rising inflation, coupled with ongoing issues such as the Covid pandemic, Russia's invasion of Ukraine, and Brexit, have had a significant economic impact. These factors have particularly affected low-income individuals, making the "luxury" of family mediation less of a priority as people struggle to afford daily necessities.

Background

The family courts have been grappling with an increasing workload for years, exacerbated by the disruptions caused by Covid lockdowns. Back in 2019, Sir Andrew McFarlane, president of the family division, aptly described the situation as the courts having to "run up a down escalator." Unfortunately, the situation has worsened since then. Currently, the courts are dealing with well over 100,000 cases at any given time, and the average time for a case to be completed has increased to 43 weeks. This represents a five-week increase from 2021 and a 15-week increase from pre-pandemic levels.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

In response to these challenges, the government is conducting a comprehensive review of the civil legal aid market in England and Wales. This review aims to improve the accessibility and delivery of legal aid for individuals facing civil and family legal issues. As a service involved in family mediation, we are particularly interested in the delivery of legal aid to separated families. The government is engaging in consultations with relevant stakeholders, including those providing legal aid for family mediation, and the final report is expected to be published in 2024. This review is long overdue, as the terms of the legal aid contract have remained largely unchanged since 2009, including the remuneration provided to services offering legal aid for family mediation.

There are four key points that we are closely following, as they will significantly impact our future operations:

1. **Remuneration:** The current rates of payment under the Legal Aid contract for family mediation services have not been increased since 2009, despite a cumulative price increase of 79.8% during this period. These rates are considered to be borderline "poor," making it extremely difficult for services to break even in 2023.
2. **Remote delivery/remote supervision:** The experience of working through the Covid-19 pandemic has shown that family mediation can effectively be delivered remotely. Families appreciate the convenience of attending mediation sessions from their own homes, and services can operate with greater flexibility. The remote supervision of professional standards by Professional Practice Consultants (PPCs) has also been proven to be efficient, allowing for immediate responses and increased flexibility from our PPCs.
3. **Passporting Benefits:** Currently, individuals in receipt of universal credit automatically qualify for legal aid in most cases. However, the ongoing consultation may lead to changes in this system, shifting the responsibility of assessment from government departments to individual services. It is likely that no additional payment will be offered for services conducting detailed and time-consuming assessments.
4. **Compulsory Family Mediation:** As part of the current review, there is consideration given to making family mediation compulsory for individuals seeking resolution in family courts for child or financial matters. This would involve mandatory attendance by all parties at the Mediation Information and Assessment Meeting (MIAM) stage, which aims to educate people about the benefits of mediation as well as compulsory attendance at mediation.

In the meantime, the government has implemented a voucher scheme that extends until December 2024. Clients can apply for up to £500 to help offset the cost of their mediation, excluding the cost of a MIAM.

These developments and ongoing consultations will shape the future landscape of family mediation services and legal aid. We are closely monitoring these changes to ensure our service can adapt and continue providing crucial support to families in need.

Operations

During the year, our service worked with a total of 1,004 clients, and out of those, 187 cases proceeded to mediation. This represents a 9% decrease in client numbers and a 5% decrease in cases proceeding to mediation compared to the previous year. As mentioned earlier, the drop in client numbers can be attributed to the unexpected cost of living crisis. However, it's worth noting that in the first quarter of the year, prior to the sudden inflation hike, there was a 17% increase in client numbers and a significant 61% increase in cases proceeding to mediation.

Throughout the year, we provided 335 mediation days, which is a slight increase compared to the previous year. Out of these days, 29 were conducted face-to-face, while the rest were conducted remotely. The remote delivery of mediation has proven to be effective and convenient for both families and our service, allowing for greater flexibility.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Client satisfaction is a key priority for us, and we value feedback from our clients to continuously improve our service and overall client experience. This year, 82% of clients who attended the Mediation Information and Assessment Meeting (MIAM) expressed at least a fair level of satisfaction with the service they received, with 66% being very satisfied. Among clients who attended mediation, 62% reported at least a fair level of satisfaction, with 29% being very satisfied.

While it is inevitable that some clients may not find mediation to be the preferred method for resolving their issues, we remain committed to providing the best possible service and striving for client satisfaction. We will continue to listen to feedback and make improvements to meet the needs of our clients effectively.

The service ended the year with the capacity to deal with approximately a 25% increase in demand.

The Team

Throughout the year, our team has remained largely consistent. The only notable change in staffing numbers was the appointment of two deputy Professional Practice Consultants (PPCs) to support our main PPC in overseeing our remote mediators.

Leadership. Our leadership team consists of our CEO/Service Manager, Gordon Laing, who has been with the service for four years. Gordon continues to shape the service, adapting it to overcome new and ongoing challenges while striving to improve the quality of delivery. He maintains a balance between enhancing the service's quality and affordability, making it accessible to all. Victoria Joyce, our Office Manager, brings over 10 years of experience to ensure smooth operations within the service.

Professional Support. Professional support is provided by our Professional Practice Consultant, Stefan Klidzia. Stefan ensures that all our mediators adhere to accepted practice procedures and offers expert advice to the service manager and the team as a whole. This year, we welcomed two new Deputy Professional Practice Consultants, Will Stewart and Chloe Evans, who assist Stefan in supporting our remotely located mediators.

Mediation. We are fortunate to have a strong team of experienced mediators who work on a part-time basis. Two mediators, Julie Kerwin and David Schoon, are employed by the service, while five others, Jo Bloss, Steffi Boothroyd, Chris Godfrey, Sukie De Andrade, and Ian Wilson, are contracted to work with us. Our mediators have successfully navigated an ever-changing environment, adapting to new policies and procedures without complaint or fault. Their dedication and expertise greatly contribute to the service's success.

Administration. Our administration team, led by Aisha Suleman, plays a crucial role in managing over 1,000 clients per year and handling inquiries from a significantly larger number of individuals. They handle public inquiries received through various channels such as Google, Facebook, our website, telephone, email, and third-party organizations. Their professionalism and informed assistance are vital in helping people determine whether attending a Mediation Information and Assessment Meeting (MIAM) is suitable for their circumstances. Although their work may often go unrecognized, our administration team is recognized as an instrumental part of our service's smooth operation.

Trustees. We are supported by five trustees, with James Moffatt serving as our Chair. The trustees, including Jill Wheeler, Stephanie Smith, Anne Mackay, and Stuart Green, oversee the running and strategic plans of the service. Leveraging their professional and personal expertise, they ensure that our service operates in a compliant and effective manner. Their guidance and support contribute to our overall success.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Finances

Despite the challenges faced throughout the year, our income showed a notable increase of approximately 11% compared to the previous fiscal year (FY21-22), however, with costs associated to delivering the service rising a similar amount, the service finished the year in a comparable financial position as it's last year. The detailed accounts that follow demonstrate a small excess of earnings throughout the year, which demonstrates the resilience of the service and was welcomed considering the circumstances.

In terms of income breakdown, we generated revenue from two main sources: fees from private clients and fees from clients receiving legal aid. The income from these sources was split almost evenly, with each contributing approximately 50% to the overall income of the service. This balanced distribution reflects our commitment to providing accessible services to clients regardless of their financial circumstances, ensuring that both private and legally aided clients can benefit from our mediation services.

For a more comprehensive understanding of the financial details, please refer to the attached detailed accounts that follow this section of the report.

Challenges and Opportunities for FY23-24

As explained, the challenging financial situation in the UK, characterized by high inflation and rising costs of essentials, continues to impact many individuals and families. This situation will continue to particularly affect lower-income families, as salaries and benefits have not kept pace with the increasing expenses. As we look ahead to the fiscal year 2023-2024, addressing this ongoing cost of living crisis will be our main challenge.

We appreciate the government's review of legal aid provision for family mediation and their recognition of the effectiveness of mediation in helping couples resolve their issues while reducing the burden on the family courts. The extension of the voucher scheme is also welcomed, as it assists individuals in affording mediation services beyond the initial Mediation Information and Assessment Meeting (MIAM) stage. This extension is likely to result in more cases proceeding to some degree of mediation rather than halting at the MIAM stage. We are prepared to handle a significant increase in the number of MIAMs if they become compulsory following the review. However, like other services, we would face challenges if mediation itself were made compulsory.

Our goal for the upcoming year is to promote our service more widely, ensuring that the public is informed about the benefits of mediation and, more specifically, the services offered by Yorkshire Family Mediation Service. By raising awareness, we aim to reach more individuals and families who could benefit from our mediation services and help them navigate their family issues in a constructive and peaceful manner.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

The income for the year amounted to £189,975 (2022 £170,879) with expenditure amounting to £185,962 (2022 £165,185), resulting in a net surplus of £4,013 (2022 £5,694).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six to nine months based on this year's budget (£76,000-£114,000). The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2023*

While unrestricted free funds stand at £95,318 (2022 £101,601) there are also designated funds of £21,205 (2022 £16,964). These designated funds are to cover the value of any fixed assets and any staffing contingencies that may arise, such as covering the cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances. Furthermore, it is to cover the cost of potential staff redundancies in the event of a loss of funding. The present level of free reserves available to the charity is within the required level.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

The Charity is a company limited by guarantee registered in England and Wales on 13 August 1996.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J Moffatt

A MacKay

J Wheeler

S Green

M J Simpson

(Resigned 28 April 2022)

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the Annual General Meeting.

The management committee seek to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body.

Potential trustees are invited to meet with the service manager for an informal introduction and overview of the organisation. Information given to potential trustees includes:

- The obligations of the management committee members
- The main documents which outline the operational framework of West Yorkshire Family Mediation, including the Memorandum and Articles of Association
- The organisation's financial position, as set out in the latest published accounts and quarterly financial reports
- Future plans

The potential trustee is invited to attend one or more general meetings of the management committee to observe how reporting and decision-making discussions and operations are undertaken and to meet and talk with other committee members.

In addition to internal documents and reports, various Charity Commission publications are provided to potential trustees to assist their understanding of the role of the management committee and its members.

Following this introduction to the organisation, the potential trustee is invited to make an application to become a committee member.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance has been taken out during the year at a cost of £400, (2022 - £400).

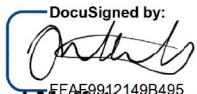
YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The management committee is made up of a minimum of 3 members who meet quarterly and are responsible for agreeing the strategic direction and policy of YFMS. A representative from the organisation's accountants, Naylor Wintersgill Limited, attends the quarterly meetings to advise on questions of finance.

Day to day responsibility for the provision and development of services rests with the Service Manager. The Service Manager is responsible for ensuring that the charity delivers the services specified. The Service Manager oversees day to day running of the organisation and its operations. Responsibility for individual supervision of staff teams and ensuring that the teams continue to develop their skills and working practices lies with the Service Supervisor (mediation team) and the Office Manager (administration team), who report back to the Service Manager.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

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J Moffatt

Trustee

Dated: 19 October 2023

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2023, which are set out on pages 9 to 21.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Yorkshire Family Mediation Service Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

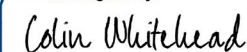
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:



Colin Whitehead FCA, MAAT, BA (HONS)

Independent Examiner

Azets Audit Services Ltd

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 19 October 2023

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | Notes | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|----------------------------------|-----------------------|
| Income from: | | | | | | | |
| Donations and legacies | 3 | 4,100 | 10,000 | 14,100 | - | - | - |
| Charitable activities | 4 | 174,963 | - | 174,963 | 170,401 | - | 170,401 |
| Investments | 5 | 912 | - | 912 | 478 | - | 478 |
| Total income | | <u>179,975</u> | <u>10,000</u> | <u>189,975</u> | <u>170,879</u> | <u>-</u> | <u>170,879</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 182,017 | 3,945 | 185,962 | 162,592 | 2,593 | 165,185 |
| Net (expenditure)/income for the year/ Net movement in funds | | (2,042) | 6,055 | 4,013 | 8,287 | (2,593) | 5,694 |
| Fund balances at 1 April 2022 | | <u>118,565</u> | <u>3,449</u> | <u>122,014</u> | <u>110,278</u> | <u>6,042</u> | <u>116,320</u> |
| Fund balances at 31 March 2023 | | <u><u>116,523</u></u> | <u><u>9,504</u></u> | <u><u>126,027</u></u> | <u><u>118,565</u></u> | <u><u>3,449</u></u> | <u><u>122,014</u></u> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 2,105 | | 989 |
| Current assets | | | | | |
| Debtors | 13 | 18,864 | | 16,277 | |
| Cash at bank and in hand | | 112,339 | | 109,652 | |
| | | <u>131,203</u> | | <u>125,929</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(7,281)</u> | | <u>(4,904)</u> | |
| Net current assets | | | 123,922 | | 121,025 |
| Total assets less current liabilities | | | <u>126,027</u> | | <u>122,014</u> |
| Income funds | | | | | |
| Restricted funds | 15 | | 9,504 | | 3,449 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 16 | 21,205 | | 16,964 | |
| General unrestricted funds | | <u>95,318</u> | | <u>101,601</u> | |
| | | | 116,523 | | 118,565 |
| | | | <u>126,027</u> | | <u>122,014</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 19 October 2023

DocuSigned by:

 J Moffatt
 FFAE9912149B495...
Trustee

Company registration number 03143339

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Yorkshire Family Mediation Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Salem Street, Bradford, BD1 4QH.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

1.6 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:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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 the statement of financial activities.

1.7 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).

1.8 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.

1.9 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Total |
|--|--------------------|------------------|---------------|----------|
| | 2023 | 2023 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Donations and gifts | 4,100 | - | 4,100 | - |
| Grants listed below | - | 10,000 | 10,000 | - |
| | <u>4,100</u> | <u>10,000</u> | <u>14,100</u> | <u>-</u> |
| Grants receivable for core activities | | | | |
| National Lottery (Clients) | - | 10,000 | 10,000 | - |
| | <u>-</u> | <u>10,000</u> | <u>10,000</u> | <u>-</u> |

4 Charitable activities

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Mediation fees | 95,753 | 83,890 |
| Services provided under contract | 79,210 | 86,511 |
| | <u>174,963</u> | <u>170,401</u> |

5 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2023 | 2022 |
| | £ | £ |
| Interest receivable | 912 | 478 |
| | <u>912</u> | <u>478</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--|------------------------------------|------------------------------------|
| Staff costs | 70,003 | 64,468 |
| Sessional mediator fees | 37,440 | 30,692 |
| | <u>107,443</u> | <u>95,160</u> |
| Share of support costs (see note 8) | 76,969 | 68,180 |
| Share of governance costs (see note 8) | 1,550 | 1,845 |
| | <u>185,962</u> | <u>165,185</u> |
| Analysis by fund | | |
| Unrestricted funds | 182,017 | 162,592 |
| Restricted funds | 3,945 | 2,593 |
| | <u>185,962</u> | <u>165,185</u> |

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Charity during the current or previous year.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

| | Support costs | Governance costs | 2023 | Support costs | Governance costs | 2022 |
|------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 41,050 | - | 41,050 | 37,866 | - | 37,866 |
| Depreciation | 1,096 | - | 1,096 | 1,003 | - | 1,003 |
| Operating lease charges | 1,256 | - | 1,256 | - | - | - |
| Rent, rates and service charges | 11,276 | - | 11,276 | 10,794 | - | 10,794 |
| Insurance | 975 | - | 975 | 536 | - | 536 |
| Telephone | 1,425 | - | 1,425 | 1,112 | - | 1,112 |
| Computer software and maintenance | 9,512 | - | 9,512 | 9,204 | - | 9,204 |
| Printing, postage and stationery | 682 | - | 682 | 462 | - | 462 |
| Subscriptions and affiliation fees | 1,738 | - | 1,738 | 2,073 | - | 2,073 |
| Sundry expenses | 2,070 | - | 2,070 | 1,043 | - | 1,043 |
| Advertising | 146 | - | 146 | 250 | - | 250 |
| Bank charges | 2,256 | - | 2,256 | 1,360 | - | 1,360 |
| Accountancy fees | 3,487 | - | 3,487 | 2,477 | - | 2,477 |
| Independent examiner's fee | - | 1,550 | 1,550 | - | 1,445 | 1,445 |
| Indemnity insurance | - | - | - | - | 400 | 400 |
| | <u>76,969</u> | <u>1,550</u> | <u>78,519</u> | <u>68,180</u> | <u>1,845</u> | <u>70,025</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>76,969</u> | <u>1,550</u> | <u>78,519</u> | <u>68,180</u> | <u>1,845</u> | <u>70,025</u> |

All costs are allocated to the sole activity of the charity.

9 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|--|----------------|----------------|
| | 7 | 7 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2023 £ | 2022 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 108,505 | 99,039 |
| Social security costs | 1,805 | 2,131 |
| Other pension costs | 743 | 1,164 |
| | <u>111,053</u> | <u>102,334</u> |

There were no employees whose annual remuneration was £60,000 or more (2022 none).

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2022 | 4,013 |
| Additions | 2,237 |
| Disposals | (1,165) |
| | <u>5,085</u> |
| At 31 March 2023 | 5,085 |
| Depreciation and impairment | |
| At 1 April 2022 | 3,024 |
| Depreciation charged in the year | 1,096 |
| Eliminated in respect of disposals | (1,140) |
| | <u>2,980</u> |
| At 31 March 2023 | 2,980 |
| Carrying amount | |
| At 31 March 2023 | <u>2,105</u> |
| At 31 March 2022 | <u>989</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| | | | |
|--|--|-------------------|-------------------|
| 13 Debtors | | 2023 | 2022 |
| | | £ | £ |
| Amounts falling due within one year: | | | |
| Prepayments | | 18,864 | 16,277 |
| | | <u> </u> | <u> </u> |
| 14 Creditors: amounts falling due within one year | | 2023 | 2022 |
| | | £ | £ |
| Other taxation and social security | | 3,019 | 3,454 |
| Accruals | | 4,262 | 1,450 |
| | | <u> </u> | <u> </u> |
| | | <u>7,281</u> | <u>4,904</u> |
| 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 1 April 2021 | Resources expended | Balance at 1 April 2022 | Incoming resources | Resources expended | Balance at 31 March 2023 |
| | £ | £ | £ | £ | £ | £ |
| Fixed assets | 316 | (291) | 25 | - | (25) | - |
| Clients | 5,726 | (2,302) | 3,424 | - | (1,082) | 2,342 |
| Outreach services | - | - | - | 10,000 | (2,838) | 7,162 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | 6,042 | (2,593) | 3,449 | 10,000 | (3,945) | 9,504 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

The Listening Ear Project was funded by Awards for All. Part of the funding has been spent on fixed assets and the amount was transferred to the fixed asset fund to show depreciation and net book value at the year end.

The National Lottery funded client mediation.

The National Lottery funded outreach services

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2021 | Transfers | Balance at 1 April 2022 | Transfers | Balance at 31 March 2023 |
|----------------------|----------------------------|-----------------|----------------------------|--------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Staffing contingency | 40,000 | (24,000) | 16,000 | 3,100 | 19,100 |
| Fixed assets | 1,283 | (319) | 964 | 1,141 | 2,105 |
| | <u>41,283</u> | <u>(24,319)</u> | <u>16,964</u> | <u>4,241</u> | <u>21,205</u> |

Staffing contingency is to cover cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances, also to cover the cost of potential staff redundancies, this expenditure is not expected in the foreseeable future. A transfer has been made to keep this figure current.

Fixed assets were purchased during the year. A transfer has been made to ring fence the net book value of these assets.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

| 17 Funds | Balance at 1 April 2021 | | Incoming resources | | Resources expended | | Transfers | | Balance at 1 April 2022 | | Incoming resources | | Resources expended | | Transfers | | Balance at 31 March 2023 | |
|--|----------------------------|---------|-----------------------|----------|-----------------------|---------|--------------|-----------|----------------------------|---------|-----------------------|---------|-----------------------|---------|--------------|--------|-----------------------------|---------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Restricted funds | 6,042 | - | (2,593) | - | 3,449 | - | 10,000 | (3,945) | - | 9,504 | - | - | - | - | - | - | - | 9,504 |
| Designated funds | 41,283 | - | - | (24,319) | 16,964 | - | - | - | 4,241 | 21,205 | - | - | - | - | 4,241 | - | - | 21,205 |
| Unrestricted funds | 68,995 | 170,879 | (162,592) | 24,319 | 101,601 | 179,975 | 179,975 | (182,017) | (4,241) | 95,318 | 189,975 | 189,975 | (185,962) | - | - | - | - | 126,027 |
| | 116,320 | 170,879 | (165,185) | - | 122,014 | - | 189,975 | (185,962) | - | 126,027 | - | - | - | - | - | - | - | 126,027 |
| 18 Analysis of net assets between funds | | | | | | | | | | | | | | | | | | |
| | General | | Restricted | | Designated | | Total | | General | | Restricted | | Designated | | Total | | Total | |
| | 2023 | | 2023 | | 2023 | | 2023 | | 2022 | | 2022 | | 2022 | | 2022 | | 2022 | |
| | £ | | £ | | £ | | £ | | £ | | £ | | £ | | £ | | £ | |
| Fund balances are represented by: | | | | | | | | | | | | | | | | | | |
| Tangible assets | - | - | - | - | 2,105 | - | 2,105 | - | - | 25 | 964 | - | - | 989 | - | - | - | 989 |
| Current assets/(liabilities) | 95,318 | 170,879 | 9,504 | 9,504 | 19,100 | 123,922 | 101,601 | 3,424 | 16,000 | 121,025 | 101,601 | 101,601 | 16,000 | 121,025 | 101,601 | 16,964 | 16,964 | 122,014 |
| | 95,318 | 170,879 | 9,504 | 9,504 | 21,205 | 126,027 | 101,601 | 3,449 | 16,964 | 122,014 | 101,601 | 101,601 | 16,964 | 122,014 | 101,601 | 16,964 | 16,964 | 122,014 |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 5,200 | 4,500 |
| Between two and five years | 6,500 | 13,500 |
| | <u>11,700</u> | <u>18,000</u> |

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2023 £ | 2022 £ |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>26,438</u> | <u>24,356</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1057519

Accounts

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED
FORMERLY WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

Company Registration No. 03143339 (England and Wales)
Charity Registration No. 1057519

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|-----------------------------|--|--|
| Trustees | J Moffatt K Henderson A MacKay J Wheeler S Green | (Appointed 1 April 2021) (Appointed 1 April 2021) (Appointed 1 April 2021) (Appointed 1 April 2021) |
| Secretary | S Smith | |
| Charity number | 1057519 | |
| Company number | 03143339 | |
| Principal address | 33 Manor Row Bradford BD1 4PS | |
| Registered office | 33 Manor Row Bradford BD1 4PS | |
| Independent Examiner | Colin Whitehead BA (HONS), FCA, MAAT Naylor Wintersgill Limited Carlton House Grammar School Street Bradford BD1 4NS | |
| Bankers | Co-operative Bank Plc 41 Vicar Lane Leeds LS1 1HJ Shawbrook Bank Queens Court 24 Queens Court Manchester M2 5HX Scottish Widows Bank P O Box 12757 67 Morrison Street Edinburgh EH3 8YJ | |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 8 |
| Independent examiner's report | 9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 - 12 |
| Notes to the accounts | 13 - 23 |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2019)"

Yorkshire Family Mediation Council Limited (t/a Yorkshire Family Mediation) is also referred to as YFMS.

Objectives and activities

Mission

The charity's mission is:

To provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially.

The founders of YFMS held a firm belief in mediation being the most positive and constructive way to resolve conflict within families. Furthermore, they believed mediation was a way to help resolve disputes whilst introducing users to the potential of solving other life problems through discussion and agreement rather than through argument.

Aim

The charity's aim is to make the family mediation service available and accessible to all families and family members affected by divorce, separation and family relationship breakdown. It's work is to help separating couples achieve the best possible outcomes for themselves and their children. We will promote good parenting, fairness and respect towards each other through and beyond the separation process.

The aims, objectives and activities are reviewed each year. This review looks at what the charity has achieved and the outcomes of its work over the previous 12 months. The review considers the key activities and what benefits they have brought to those the charity was set up to help. The review helps the charity stay focused on its aims and objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to our aims and objectives and consider they have complied with the duty of section 4 of the 2011 Charities Act.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Mission

Our philosophy during this period has not changed. It continued to be to ensure that prospective clients seeking our services were equipped with the right information so that they could make informed choices. We aimed to allow them to proactively help themselves by widening their options to include mediation as a path to resolving their issues rather than see court as the only option.

There has never been a time when our mission, and the thought process behind it were more pertinent. Our mission is quite clear: "We are to provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially."

This derives from a firm belief that mediation is the most positive and constructive way to resolve conflict within families. The charity's founders saw mediation as a way to help resolve disputes whilst introducing people to the potential of solving other life problems through discussion and agreement rather than through argument.

Affordability.

A significant aim for the service is to deliver our services to everyone, not just to those in a healthy financial position. Our non-profit, charitable status allows us to operate primarily for the benefit of our clients without profit as our main motive. We have always striven to support those who need us most, regardless their financial position and are very fortunate to hold a Legal Aid Agency (LAA) contract allowing us to deliver mediation support to those on low incomes. During the period under report, this has been supplemented by a bursary, funded by the National Lottery Community Fund, which has allowed us to provide services to those who do not qualify for legal aid but who would otherwise find mediation beyond their financial reach. Thirteen cases this year were funded by our bursary.

Introduction

1. This has been an excellent year for the service, which has successfully navigated a number of changes and challenges. Following on from the disruption caused by the Covid-19 pandemic, the service has continued to operate remotely rather than face to face. The feedback from clients with regard to remote vs face to face has been surprising with the majority either preferring it remotely delivered or at least finding the experience as good.
2. The expansion of the service out of West Yorkshire and into the North, is now complete and referrals from North Yorkshire (in the main from the York/Harrogate areas) and now regular.

Background

3. This has been another year affected by severe backlogs in the Family Court system, partly due to Covid-19 but also due to a lack of judges and the sheer number of cases filed with the courts. Statistics for October to December 2021, show there were an estimated 58,762 new family law cases and 22,683 divorce petitions filed with the court.
4. It is recognised that lengthy delays can themselves cause significant harm as well as uncertainty for the parties involved, particularly for cases that concern children and family matters. It has been estimated by the HM Courts & Tribunals Service (HMCTS) that it may take up to three years to return to pre-pandemic levels
5. The Ministry of Justice (MOJ) has recognised the difficulties this presents families and is combatting this by ordering couples attending court to at least attempt family mediation before proceeding. This does have some positive effect; however, it also results in a high number of MIAMs (initial meetings with mediators) involving people with no intention of proceeding further with mediation.
6. In addition to this, the MOJ has continued its voucher scheme which provides up to £500 per mediation case so long as it involves child matter (ie not just financial and/or property). This has proven to be quite successful with a high number of couples taking advantage of this funding.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

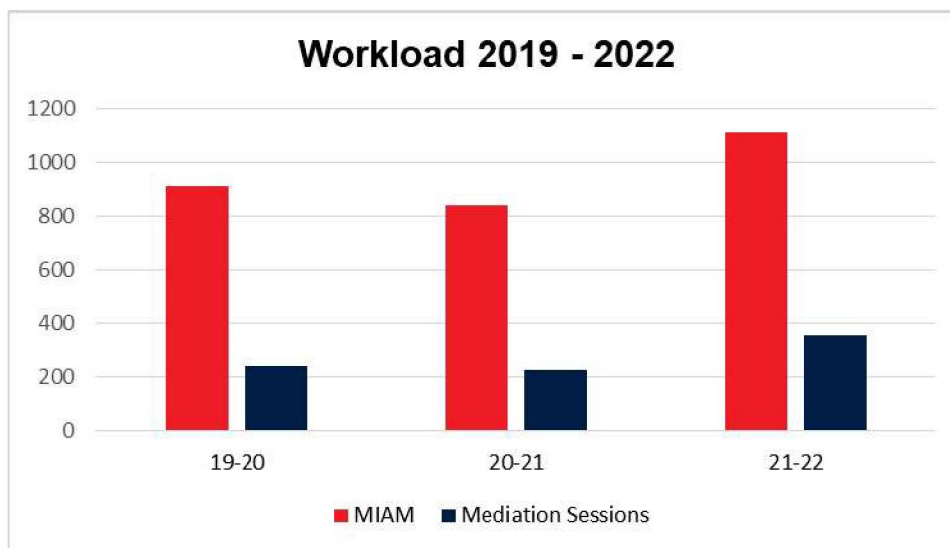
TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Operations

7. Work volumes. The pandemic period from March 2020, until the country returned to some form of normality during 2021, saw client numbers drop to our lowest ever figures. Having said that, considering the circumstances faced by both clients and staff, the service performed excellently delivering quality family mediation to those individuals wanting to resolve pressing matters whilst living through desperate circumstances.

8. Although the country is still having to cope with Covid-19, people have returned as much as possible to 'life as normal' and this means that they now have the opportunity to face and tackle areas in their life such as mediation. This has seen the service deal with a 33% increase in client numbers and a 56% increase of mediation sessions from the previous year. For ease, the figures for client numbers and mediation sessions conducted last year (together with the previous two years for comparison) are detailed below:

| Year | MIAM | Mediation Sessions | Remarks |
|--------------|-------------|--------------------|----------------|
| 19-20 | 909 | 243 | Pre-Covid |
| 20-21 | 839 | 227 | Covid |
| 21-22 | 1112 | 355 | Current |



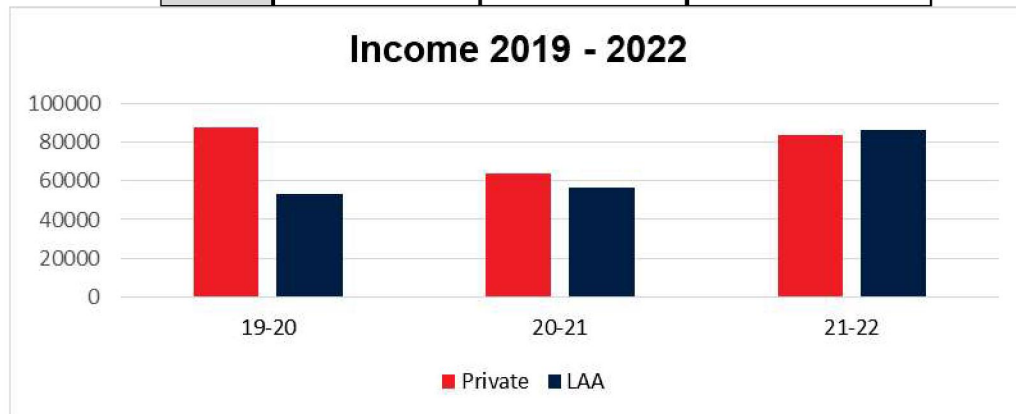
YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Financial

9. Income. The service has three main sources of income, mediation fees paid to the service from private clients, fees earned from clients supported by funding from the Legal Aid Agency (LAA) and grants (from funders such as the National Lottery Community Fund). No grants were received during the last financial year, however the service saw an increase in income in its two main areas: 52% in LAA funding and 30% in private fees.

| Year | Private Fees | LAA funding | Remarks |
|-------|--------------|-------------|-----------|
| 19-20 | 87438 | 53010 | Pre-Covid |
| 20-21 | 64048 | 56600 | Covid |
| 21-22 | 83500 | 86500 | Current |



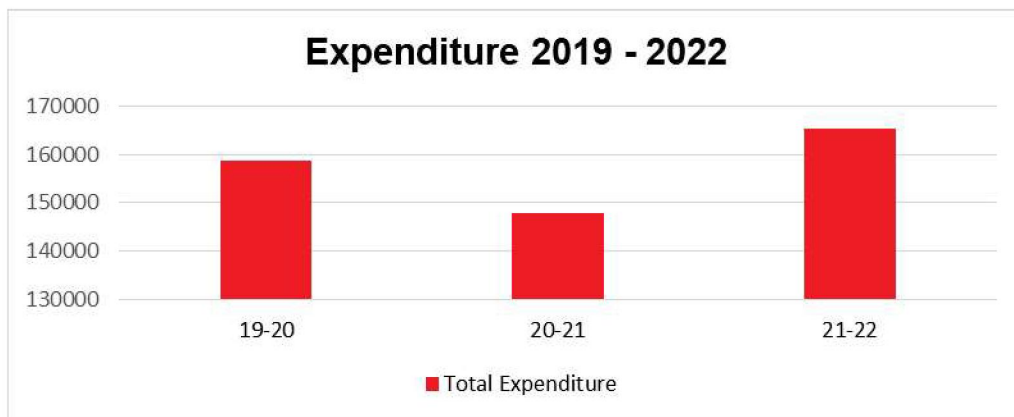
YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

10. Expenditure. It is always a battle to keep expenditure to a minimum with efforts continually being made to reduce what we spend as a service. We are, however, a service that relies upon people to deliver our service both operationally as mediators or in support dealing with the public seeking our services and supporting the mediation team.

11. The past year has seen an 11% increase in expenditure over the previous year, however, at the same time this resulted in an increase in income of 20%. The majority of this increase was reflected in salary costs due to increased mediation hours offered to clients.

| Year | Total Expenditure | Remarks |
|-------|-------------------|---------------|
| 19-20 | 158711 | Pre-Covid-19 |
| 20-21 | 147951 | Covid-19 |
| 21-22 | 165187 | Post Covid-19 |



Administration and Staffing

12. Offices and Mediation Suites. The service mediation suite in Leeds was closed during 2021, leaving the Bradford main office and mediation suite as its only permanent location. In addition to Bradford, the service is authorised to deliver mediation from outreach locations in York, Leeds and Ripon. There is no such limitation when dealing with private clients and we can, in effect deliver nationally, although YFMS does not actively promote itself outside West and North Yorkshire.

13. The service is now offering both face to face and remote family mediation in order to be able to continue to operate both safely and in a manner that suites potential clients. Outreach mediation suites have been used in both York and Ripon a suitable location will be identified in Leeds.

14. The main office and mediation suite in Bradford is now too large (and expensive) for the service needs. Remote mediation has proven extremely popular with clients who remain reluctant to travel for mediation. In view of this, the office will be moving in July to a new, smaller complex in Bradford.

15. Staffing. We are fully staffed with a mix of employed and contracted staff, all of whom work in part time positions. Our service manager works three days a week and the admin team provides a total of 12 days cover each week, allowing for a minimum of two members of the team working each day. Our mediation team provide a total of 7.5 mediation days each week.

16. Quality Standard (mediation). The service passed the quality mark on work during an LAA audit of our files in November 2021.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Looking Forward

17. Family mediation is an area that is in constant demand, however, due to the many factors affecting potential clients, it is always difficult to predict client numbers. This year, to date has seen demand for the service to remain constant with last year which bodes well for the remainder of the year. There are, however, a number of constraints that may affect our client base. Covid-19 remains and this in itself can cause people to put off mediation until 'times are better' and Covid-19 has completely gone. More importantly, the UK population are currently facing huge increases in living costs and will soon have to make some serious decisions on the prioritisation of where they spend their money. Although sad to say, family mediation may not come at the top of many people's lists. This is forecast to result in a drop of private client numbers, particularly towards the end of the year, but may see a further increase in clients receiving LAA funding support.

18. The service will continue to place itself as the service of choice for anyone in either North or West Yorkshire and will concentrate on improving both face to face and remote availability to clients across both counties.

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

The income for the year amounted to £170,879 (2021 £143,811) with expenditure amounting to £165,185 (2021 £152,323), resulting in a net surplus of £5,694 (2021 a net loss of £8,512).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six to nine months based on this year's budget (£76,000-£114,000). The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

While unrestricted free funds stand at £101,601 (2021 £68,995) there are also designated funds of £16,964 (2021 £41,283). These designated funds are to cover the value of any fixed assets and any staffing contingencies that may arise, such as covering the cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances. Furthermore, it is to cover the cost of potential staff redundancies in the event of a loss of funding. The present level of free reserves available to the charity is within the required level.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

The Charity is a company limited by guarantee registered in England and Wales on 13 August 1996.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|-------------|--------------------------|
| J Moffatt | (Appointed 1 April 2021) |
| K Henderson | |
| A MacKay | (Appointed 1 April 2021) |
| J Wheeler | (Appointed 1 April 2021) |
| S Green | (Appointed 1 April 2021) |
| M J Simpson | (Resigned 28 April 2022) |

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the Annual General Meeting.

The management committee seek to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body.

Potential trustees are invited to meet with the service manager for an informal introduction and overview of the organisation. Information given to potential trustees includes:

- The obligations of the management committee members
- The main documents which outline the operational framework of West Yorkshire Family Mediation, including the Memorandum and Articles of Association
- The organisation's financial position, as set out in the latest published accounts and quarterly financial reports
- Future plans

The potential trustee is invited to attend one or more general meetings of the management committee to observe how reporting and decision-making discussions and operations are undertaken and to meet and talk with other committee members.

In addition to internal documents and reports, various Charity Commission publications are provided to potential trustees to assist their understanding of the role of the management committee and its members.

Following this introduction to the organisation, the potential trustee is invited to make an application to become a committee member.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance has been taken out during the year at a cost of £400, (2021 - £401).

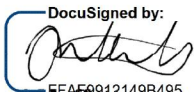
YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2022*

The management committee is made up of a minimum of 3 members who meet quarterly and are responsible for agreeing the strategic direction and policy of YFMS. A representative from the organisation's accountants, Naylor Wintersgill Limited, attends the quarterly meetings to advise on questions of finance.

Day to day responsibility for the provision and development of services rests with the Service Manager. The Service Manager is responsible for ensuring that the charity delivers the services specified. The Service Manager oversees day to day running of the organisation and its operations. Responsibility for individual supervision of staff teams and ensuring that the teams continue to develop their skills and working practices lies with the Service Supervisor (mediation team) and the Office Manager (administration team), who report back to the Service Manager.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

J Moffatt

Trustee

Dated: 21 July 2022

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2022, which are set out on pages 10 to 23.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of Yorkshire Family Mediation Service Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:

Colin Whitehead

Colin Whitehead FCA, MAAT, BA (HONS)

Independent Examiner

Naylor Wintersgill Limited

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 21 July 2022

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

| | | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|------------------------------------|----------------------------------|-----------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | - | - | - | 10,000 | 10,032 | 20,032 |
| Charitable activities | 4 | 170,401 | - | 170,401 | 123,177 | - | 123,177 |
| Investments | 5 | 478 | - | 478 | 602 | - | 602 |
| Total income | | <u>170,879</u> | <u>-</u> | <u>170,879</u> | <u>133,779</u> | <u>10,032</u> | <u>143,811</u> |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 162,592 | 2,593 | 165,185 | 147,726 | 4,597 | 152,323 |
| Net income/(expenditure) for the year/ | | | | | | | |
| Net movement in funds | | 8,287 | (2,593) | 5,694 | (13,947) | 5,435 | (8,512) |
| Fund balances at 1 April 2021 | | <u>110,278</u> | <u>6,042</u> | <u>116,320</u> | <u>124,225</u> | <u>607</u> | <u>124,832</u> |
| Fund balances at 31 March 2022 | | <u><u>118,565</u></u> | <u><u>3,449</u></u> | <u><u>122,014</u></u> | <u><u>110,278</u></u> | <u><u>6,042</u></u> | <u><u>116,320</u></u> |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

BALANCE SHEET

AS AT 31 MARCH 2022

| | Notes | 2022 £ | £ | 2021 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 11 | | 989 | | 1,992 |
| Current assets | | | | | |
| Debtors | 12 | 16,277 | | 13,058 | |
| Cash at bank and in hand | | 109,652 | | 106,196 | |
| | | <u>125,929</u> | | <u>119,254</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(4,904)</u> | | <u>(4,926)</u> | |
| Net current assets | | | 121,025 | | 114,328 |
| Total assets less current liabilities | | | <u>122,014</u> | | <u>116,320</u> |
| Income funds | | | | | |
| Restricted funds | 14 | | 3,449 | | 6,042 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 16,964 | | 41,283 | |
| General unrestricted funds | | 101,601 | | 68,995 | |
| | | | <u>118,565</u> | | <u>110,278</u> |
| | | | <u>122,014</u> | | <u>116,320</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2022

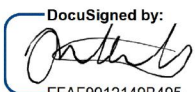
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 July 2022

DocuSigned by:

FFAF9912149B495...

J Moffatt
Trustee

Company registration number 03143339

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Yorkshire Family Mediation Service Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Manor Row, Bradford, BD1 4PS 33 Manor Row, Bradford, BD1 4PS.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

1.6 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:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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 the statement of financial activities.

1.7 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).

1.8 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.

1.9 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.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies

| | Total Unrestricted funds | | Restricted funds | Total |
|--|--------------------------|-------------------|-------------------|-------------------|
| | 2022 | 2021 | 2021 | 2021 |
| | £ | £ | £ | £ |
| Grants listed below | - | 10,000 | 10,032 | 20,032 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Grants receivable for core activities | | | | |
| Bradford Metropolitan Council (Covid) | - | 10,000 | - | 10,000 |
| National Lottery (Clients) | - | - | 8,832 | 8,832 |
| National Lottery (IT) | - | - | 1,200 | 1,200 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| | - | 10,000 | 10,032 | 20,032 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

4 Charitable activities

| | Unrestricted funds | Unrestricted funds |
|----------------------------------|--------------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| Mediation fees | 83,890 | 63,663 |
| Services provided under contract | 86,511 | 59,514 |
| | <u> </u> | <u> </u> |
| | 170,401 | 123,177 |
| | <u> </u> | <u> </u> |

5 Investments

| | Unrestricted funds | Unrestricted funds |
|---------------------|--------------------|--------------------|
| | 2022 | 2021 |
| | £ | £ |
| Interest receivable | 478 | 602 |
| | <u> </u> | <u> </u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

| | Unrestricted funds 2022 £ | Unrestricted funds 2021 £ |
|--|------------------------------------|------------------------------------|
| Staff costs | 64,468 | 64,592 |
| Sessional mediator fees | 30,692 | 13,475 |
| Travel and subsistence | - | 1,657 |
| | <u>95,160</u> | <u>79,724</u> |
| Share of support costs (see note 7) | 68,180 | 70,799 |
| Share of governance costs (see note 7) | 1,845 | 1,800 |
| | <u>165,185</u> | <u>152,323</u> |
| Analysis by fund | | |
| Unrestricted funds | 162,592 | 147,726 |
| Restricted funds | 2,593 | 4,597 |
| | <u>165,185</u> | <u>152,323</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

| | Support costs | Governance costs | 2022 | Support costs | Governance costs | 2021 |
|------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 37,866 | - | 37,866 | 39,409 | - | 39,409 |
| Depreciation | 1,003 | - | 1,003 | 982 | - | 982 |
| Rent, rates and service charges | 10,794 | - | 10,794 | 13,687 | - | 13,687 |
| Insurance | 536 | - | 536 | 600 | - | 600 |
| Telephone | 1,112 | - | 1,112 | 808 | - | 808 |
| Computer software and maintenance | 9,204 | - | 9,204 | 8,299 | - | 8,299 |
| Printing, postage and stationery | 462 | - | 462 | 752 | - | 752 |
| Subscriptions and affiliation fees | 2,073 | - | 2,073 | 1,113 | - | 1,113 |
| Sundry expenses | 1,043 | - | 1,043 | 935 | - | 935 |
| Advertising | 250 | - | 250 | 117 | - | 117 |
| Bank charges | 1,360 | - | 1,360 | 1,509 | - | 1,509 |
| Accountancy fees | 2,477 | - | 2,477 | 2,588 | - | 2,588 |
| Independent examiner's fee | - | 1,445 | 1,445 | - | 1,400 | 1,400 |
| Indemnity insurance | - | 400 | 400 | - | 400 | 400 |
| | <u>68,180</u> | <u>1,845</u> | <u>70,025</u> | <u>70,799</u> | <u>1,800</u> | <u>72,599</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>68,180</u> | <u>1,845</u> | <u>70,025</u> | <u>70,799</u> | <u>1,800</u> | <u>72,599</u> |

All costs are allocated to the sole activity of the charity.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Charity during the current or previous year.

9 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

10 Employees

Number of employees

The average monthly number of employees during the year was:

| 2022 Number | 2021 Number |
|----------------|----------------|
| 7 | 7 |
| <u>7</u> | <u>7</u> |

Employment costs

| | 2022 £ | 2021 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 99,039 | 101,206 |
| Social security costs | 2,131 | 2,135 |
| Other pension costs | 1,164 | 660 |
| | <u>102,334</u> | <u>104,001</u> |

There were no employees whose annual remuneration was £60,000 or more (2020 none).

11 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2021 | 4,013 |
| At 31 March 2022 | <u>4,013</u> |
| Depreciation and impairment | |
| At 1 April 2021 | 2,021 |
| Depreciation charged in the year | 1,003 |
| At 31 March 2022 | <u>3,024</u> |
| Carrying amount | |
| At 31 March 2022 | <u>989</u> |
| At 31 March 2021 | <u>1,992</u> |

12 Debtors

| | 2022 £ | 2021 £ |
|---|---------------|---------------|
| Amounts falling due within one year: | | |
| Prepayments | 16,277 | 13,058 |
| | <u>16,277</u> | <u>13,058</u> |

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 3,454 | 2,726 |
| Accruals | 1,450 | 2,200 |
| | <u>4,904</u> | <u>4,926</u> |

14 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 1 April 2020 | Incoming resources | Resources expended | Balance at 1 April 2021 | Resources expended | Balance at 31 March 2022 |
| | £ | £ | £ | £ | £ | £ |
| Fixed assets | 607 | - | (291) | 316 | (291) | 25 |
| Clients | - | 8,832 | (3,106) | 5,726 | (2,302) | 3,424 |
| IT | - | 1,200 | (1,200) | - | - | - |
| | <u>607</u> | <u>10,032</u> | <u>(4,597)</u> | <u>6,042</u> | <u>(2,593)</u> | <u>3,449</u> |

The Listening Ear Project was funded by Awards for All. Part of the funding has been spent on fixed assets and the amount was transferred to the fixed asset fund to show depreciation and net book value at the year end.

The National Lottery funded client mediation.

The National Lottery funded IT costs.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2020 | Resources expended | Balance at 1 April 2021 | Transfers | Balance at 31 March 2022 |
|----------------------|----------------------------|-----------------------|----------------------------|-----------------|-----------------------------|
| | £ | £ | £ | £ | £ |
| Staffing contingency | 40,000 | - | 40,000 | (24,000) | 16,000 |
| Fixed assets | 1,871 | (588) | 1,283 | (319) | 964 |
| | <u>41,871</u> | <u>(588)</u> | <u>41,283</u> | <u>(24,319)</u> | <u>16,964</u> |

Staffing contingency is to cover cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances, also to cover the cost of potential staff redundancies, this expenditure is not expected in the foreseeable future.

Fixed assets were purchased during the year. A transfer has been made to ring fence the net book value of these assets.

YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2022 £ | 2021 £ |
|----------------------------|---------------|-----------|
| Within one year | 4,500 | - |
| Between two and five years | 13,500 | - |
| | <u>18,000</u> | <u>-</u> |

The operating leases represent leases [of XXX] to third parties. The leases are negotiated over terms of [XX-YY] years and rentals are fixed for [XX-YY] years. All leases include a provision for five-yearly upward rent reviews according to prevailing market conditions. There are no options in place for either party to extend the lease terms.

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2022 £ | 2021 £ |
|------------------------|---------------|---------------|
| Aggregate compensation | 24,356 | 22,777 |
| | <u>24,356</u> | <u>22,777</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

England & Wales - Charity number 1057519

Accounts

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Company Registration No. 03143339 (England and Wales)
Charity Registration No. 1057519

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees M J Simpson
K Henderson
A MacKay (Appointed 1 April 2021)
J Moffatt (Appointed 1 April 2021)
J Wheeler (Appointed 1 April 2021)
S Green (Appointed 1 April 2021)

Secretary S Smith

Charity number 1057519

Company number 03143339

Principal address 33 Manor Row
Bradford
BD1 4PS

Registered office 33 Manor Row
Bradford
BD1 4PS

Independent Examiner Colin Whitehead BA (HONS), FCA, MAAT
Naylor Wintersgill Limited
Carlton House
Grammar School Street
Bradford
BD1 4NS

Bankers Co-operative Bank Plc
41 Vicar Lane
Leeds
LS1 1HJ

Shawbrook Bank
Queens Court
24 Queens Court
Manchester
M2 5HX

Scottish Widows Bank
P O Box 12757
67 Morrison Street
Edinburgh
EH3 8YJ

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

CONTENTS

| | Page |
|-----------------------------------|-------------|
| Trustees report | 1 - 8 |
| Independent examiner's report | 9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 |
| Notes to the accounts | 12 - 22 |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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) (effective 1 January 2015)"

West Yorkshire Family Mediation Council Limited (t/a West Yorkshire Family Mediation) is also referred to as WYFMS.

Objectives and activities

Mission

The charity's mission is:

To provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially.

The founders of WYFMS held a firm belief in mediation being the most positive and constructive way to resolve conflict within families. Furthermore, they believed mediation was a way to help resolve disputes whilst introducing users to the potential of solving other life problems through discussion and agreement rather than through argument.

Aim

The charity's aim is to make the family mediation service available and accessible to all families and family members affected by divorce, separation and family relationship breakdown. It's work is to help separating couples achieve the best possible outcomes for themselves and their children. We will promote good parenting, fairness and respect towards each other through and beyond the separation process.

The aims, objectives and activities are reviewed each year. This review looks at what the charity has achieved and the outcomes of its work over the previous 12 months. The review considers the key activities and what benefits they have brought to those the charity was set up to help. The review helps the charity stay focused on its aims and objectives.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we have considered how planned activities will contribute to our aims and objectives and consider they have complied with the duty of section 4 of the 2011 Charities Act.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Background

This was a unique year for the service. We found ourselves faced with repeated Covid-19 related lockdowns and restrictions affecting all areas of operations which resulted in a halt to all face to face mediation in March 2020, a situation that remains. We are, however, proud to say that despite this, we have continued to provide our full range of services throughout this period, albeit delivered online rather than in person.

The turmoil created by the pandemic saw many legal services either reducing their operations or closing completely whilst learning how to adapt to the new working environment. Family courts were similarly struck and found themselves operating at a severely reduced capacity and capability creating an excessive backlog of cases. Backlogs in private law cases have increased by 18% over the past 12 months and for those cases being heard, the average time to conclude a case is now 29 weeks.

Essentially, the support available to families wishing to resolve matters through the already overburdened court system was severely affected by the fallout created by the presence of the pandemic.

Situation

Forecasts were that due to the extra pressure placed upon families during lockdowns, the number of relationship break-ups and divorce applications would rise steeply. Although a bit early to give any accurate statistics on this (the ONS have not yet released their statistics for this period), indications are that there was no significant rise in the number of families breaking up. 2021 – 2022 will show whether the longer-term pressure put on families forced to live in close confines 24/7, often with a reduced income will result in a rise in numbers of family break downs.

Mission

Our philosophy during this period has not changed. It continued to be to ensure that prospective clients seeking our services were equipped with the right information so that they could make informed choices. We aimed to allow them to proactively help themselves by widening their options to include mediation as a path to resolving their issues rather than see court as the only option.

There has never been a time when our mission, and the thought process behind it were more pertinent. Our mission is quite clear: "We are to provide a service that helps parents and couples whose relationships are ending or have already ended, to dissolve those relationships in a way that causes least distress to themselves and to their children, both emotionally and financially."

This derives from a firm belief that mediation is the most positive and constructive way to resolve conflict within families. The charity's founders saw mediation as a way to help resolve disputes whilst introducing people to the potential of solving other life problems through discussion and agreement rather than through argument.

Affordability.

A significant aim for the service is to deliver our services to everyone, not just to those in a healthy financial position. Our non-profit, charitable status allows us to operate primarily for the benefit of our clients without profit as our main motive. We have always striven to support those who need us most, regardless their financial position and are very fortunate to hold a Legal Aid Agency (LAA) contract allowing us to deliver mediation support to those on low incomes. During the period under report, this has been supplemented by a bursary, funded by the National Lottery Community Fund, which has allowed us to provide services to those who do not qualify for legal aid but who would otherwise find mediation beyond their financial reach. Thirteen cases this year were funded by our bursary.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Operations

In order to comply with national restrictions on social distancing, our staff operated throughout this period from their homes.

Teams. As a service we are one team but for ease, we split operations into two areas: administrative support and mediation services. With the given situation, maintaining the full capabilities of both teams was essential if we were to continue to operate effectively.

Administrative Support

Ordinarily based out of our Bradford office, the administrative support team could normally rely upon strong telephone, IT and equipment support, as well as the mutual support expected between co-located colleagues. Working from remote, private residences initially created a number of problems for the team, the main being IT related.

With no contingency plan in place to cover such a situation, the team had to think on their feet to put in place new procedures to ensure they could continue to deliver services seamlessly. Staff were given the tools to operate remotely from the servers, including a telephone system adapted to allow the re-routing of calls to them. The most difficult aspect of the change to the administrative working practices was to adapt procedures so clients could easily access and navigate services whilst we remained compliant with the stipulations set by both the Family Mediation Council (FMC) and the LAA.

Mediation Support

Ordinarily based out of our Bradford and Leeds mediation suites, the mediators were affected in a similar manner, finding themselves delivering mediation sessions remotely from their homes.

As with previous years, the service continued to utilise a mix of employed and contracted (self-employed) mediators, all of whom are fully qualified and accredited with the FMC. We lost both of our existing contracted mediators at the beginning of lockdown, however, were fortunate to engage the services of two further contracted mediators as well as that of an experienced mediator working to regain lapsed accreditation (working under supervision). None of our mediators work full time with each working one or two days a week.

Family mediation is a practice that has always promoted face to face contact between mediators and clients and although the FMC had previously permitted remote, online mediation, it was not widely used as the guidance was that face to face mediation was the primary, almost only method of delivery. As a result of this, the mediators had to adapt very quickly to the situation and develop an effective method to deliver their services remotely.

Video conferencing was utilised for both MIAMs and mediation sessions with the occasional MIAM being conducted via telephone (due to technical difficulties). Feedback received from clients to date has revealed that almost all clients that underwent a MIAM considered online delivery to be 'as good as' or 'better' than attending face to face and 60% of mediation clients considered it to be 'as good as' or 'better' than face to face delivery.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Capability

We provided mediation services each Monday, Tuesday, Thursday and Friday weekly. With 255 possible working days throughout the year, we provided 237 mediation days (an average of 4.6 days per week).

Client Numbers. The service expected client numbers to drop markedly this year, however, with no precedent, there was no indication as to just how severe or otherwise this drop would be.

In total, the service delivered 834 MIAMS throughout the year (compared to 908 during 2019-2020), a drop of only 8% which, in the circumstances was a healthy figure. Mediation case numbers dropped by 15% with actual sessions dropping by 16%. Again, considering the circumstances, these figures were acceptable.

Finances

With the drop in client numbers, the service experienced a similar drop in annual income. We were, however, fortunate enough to be awarded government and private grants totalling £20,000 (Covid-19 support) which did help offset the shortfall, however, income fell 17% below the projected budget for the year.

| Income | | | Expenditure | | |
|--|-------------|-------------|--|-------------|-------------|
| The sources of income throughout the year were: | | | The main areas of expenditure were: | | |
| Private mediation fees | 45% | | Salaries | 77% | |
| Legal aid funded mediation | 40% | | Rent | 9% | |
| Grant funding | 15% | | Other | 14% | |
| There was a significant (28%) shortfall from our projected budget in private client fees, however, our budget for legally aided clients was met. | | | The largest areas of expenditure for the service were salaries and rent. This is expected in a direct support, service-based organisation. | | |
| There was, however, only a £1,300 drop in income from the previous financial year. | | | The service managed to deliver services 6% under budget. | | |
| Income | 2019 - 2020 | 2020 - 2021 | Expenditure | 2019 - 2020 | 2020 - 2021 |
| | £145,167 | £143,811 | | £158,660 | £152,323 |
| Deficit | | | | | |
| The service operated at a deficit of £8,512 (compared to a deficit of £13,493 the previous year). | | | | | |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Fundraising

Section 162a of the Charities Act 2011 requires charities to make a statement regarding fundraising activities. The legislation defines fundraising as 'soliciting or otherwise procuring money or other property for charitable purposes'. The charity does not actively raise funds from the public either directly or via use of an agent, accordingly no such amounts are presented in the financial statements for the year under review. The charity has received no complaints in relation to fundraising activity for the year under review.

Given the nature of the funding of the charity the Trustees consider that it remains appropriate not to be voluntarily bound to be regulated by the Fundraising Regulator.

Financial review

The income for the year amounted to £143,811 (2020 £145,167) with expenditure amounting to £152,323 (2020 £158,660), resulting in a net loss of £8,512 (2020 a net loss of £13,493).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six to nine months based on this year's budget (£76,000-£114,000). The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised.

While unrestricted free funds stand at £68,995 (2020 £82,354) there are also designated funds of £41,283 (2020 £41,871). These designated funds are to cover the value of any fixed assets and any staffing contingencies that may arise, such as covering the cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances. Furthermore, it is to cover the cost of potential staff redundancies in the event of a loss of funding. The present level of free reserves available to the charity is within the required level.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Looking Forward

There is little doubt that 2021 and beyond will see lasting and significant changes to the environment in which we operate. With this in mind, looking ahead, the service is facing a number of challenges and opportunities.

Environment. The disruption being experienced throughout the court services will not ease overnight. Indeed, the HM Courts & Tribunals Service estimate that private law family cases may not return to pre-Covid levels for another three years. Leeds and Bradford family courts are currently operating with up to 4 months lead up between initial application and first hearing.

The courts have continued to insist that people attempt mediation prior to approaching them and this must continue. Not only does such action help to alleviate pressure on the court system, it is a great help in educating people that there is a viable alternative to court.

Mediation funding. The Ministry of Justice recently released £1 million to support families with child issues to attempt mediation rather than turn directly to the courts for resolution. This is a direct attempt by the MoJ ease the burden on the courts by encouraging people to engage in mediation by utilising individual case grants up to £500. In reality, this funding will support in the region of 1000 cases nationwide but if seen to be successful in reducing the number of family court cases, there is an ambition that further funding will be made available beyond this grant.

Promotion. First and foremost, we are a charity dedicated to supporting those who need our expertise. We must strive to communicate this message effectively to ensure people recognise mediation as a viable, quick and cost-effective option. With the courts under so much pressure, families in conflict that are considering that route require clear and realistic information about the long delays they are highly likely to encounter. They need help in understanding that in the meantime, they can be productive in resolving their disputes. Mediation must be paramount in their options as it will help minimise the disruption in their lives and prevent further deterioration of already fragile family relationships.

Changes to delivery. Not all of the effects of living in a world of Covid19 have been negative. For example, people have had their eyes opened to remote communication via mediums such as Zoom, Teams and Skype. Video conferencing used to be alien to the majority of the population but has now been accepted by many as a routine method of communication. We adapted quickly to this environment and must continue to improve this effective method of delivery.

With this in mind, we will resume a 'face to face' mediation service when safe to do so and in compliance with government guidelines, however, we will continue to offer online mediation as our primary means of delivery

Operating costs. We have managed year on year reductions to our operating costs and this must continue, but in a manner that does not affect the quality of service received by our clients. Despite being a 'non-profit', we must be able to cover our operating costs whilst having an ambition to produce a small profit to bolster our limited reserves. Operating costs have already been addressed with the permanent Leeds office closing and the Bradford rent costs being reduced. This area, as well as predicted reductions in the costs of administration leading from moving operations from paper to digital will produce the reduction required to ensure that the financial aspect of the service is healthy.

Income. We operated at an average income of £607 per mediation day. By operating only four days a week we lost out on a possible income of £37,000 by not offering an additional weekly mediation day each Wednesday. It is our aim to increase our capability to both provide this extra day and attract enough new clients to make this viable.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

The Charity is a company limited by guarantee registered in England and Wales on 13 August 1996.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

M J Simpson

K Henderson

D McGee (Resigned 18 August 2020)

A MacKay (Appointed 1 April 2021)

J Moffatt (Appointed 1 April 2021)

J Wheeler (Appointed 1 April 2021)

S Green (Appointed 1 April 2021)

Under the requirements of the Memorandum and Articles of Association the members of the Management Committee are elected to serve for a period of one year after which they must be re-elected at the Annual General Meeting.

The management committee seek to ensure that the needs of the charity are appropriately reflected through the diversity of the trustee body.

Potential trustees are invited to meet with the service manager for an informal introduction and overview of the organisation. Information given to potential trustees includes:

- The obligations of the management committee members
- The main documents which outline the operational framework of West Yorkshire Family Mediation, including the Memorandum and Articles of Association
- The organisation's financial position, as set out in the latest published accounts and quarterly financial reports
- Future plans

The potential trustee is invited to attend one or more general meetings of the management committee to observe how reporting and decision-making discussions and operations are undertaken and to meet and talk with other committee members.

In addition to internal documents and reports, various Charity Commission publications are provided to potential trustees to assist their understanding of the role of the management committee and its members.

Following this introduction to the organisation, the potential trustee is invited to make an application to become a committee member.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Indemnity insurance has been taken out during the year at a cost of £400, (2019 - £401).

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2021*

The management committee is made up of a minimum of 3 members who meet quarterly and are responsible for agreeing the strategic direction and policy of WYFMS. A representative from the organisation's accountants, Naylor Wintersgill Limited, attends the quarterly meetings to advise on questions of finance.

Day to day responsibility for the provision and development of services rests with the Service Manager. The Service Manager is responsible for ensuring that the charity delivers the services specified. The Service Manager oversees day to day running of the organisation and its operations. Responsibility for individual supervision of staff teams and ensuring that the teams continue to develop their skills and working practices lies with the Service Supervisor (mediation team) and the Office Manager (administration team), who report back to the Service Manager.

The Trustees report was approved by the Board of Trustees.

DocuSigned by:

Mr M Simpson

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M J Simpson

Trustee

Dated: 8 July 2021

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

I report on the financial statements of the Charity for the year ended 31 March 2021, which are set out on pages 10 to 22.

Respective responsibilities of Trustees and examiner

The Charity's Trustees, who are also the directors of West Yorkshire Family Mediation Council Limited for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

DocuSigned by:

Colin Whitehead

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Colin Whitehead FCA, MAAT, BA (HONS)

Independent Examiner

Naylor Wintersgill Limited

Carlton House
Grammar School Street
Bradford
BD1 4NS

Dated: 8 July 2021

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total 2021 £ | Unrestricted funds 2020 £ | Restricted funds 2020 £ | Total 2020 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 10,000 | 10,032 | 20,032 | - | - | - |
| Charitable activities | 4 | 123,177 | - | 123,177 | 144,077 | - | 144,077 |
| Investments | 5 | 602 | - | 602 | 1,090 | - | 1,090 |
| Total income | | 133,779 | 10,032 | 143,811 | 145,167 | - | 145,167 |
| Expenditure on: | | | | | | | |
| Charitable activities | 6 | 147,726 | 4,597 | 152,323 | 158,369 | 291 | 158,660 |
| Net (expenditure)/income for the year/ Net movement in funds | | (13,947) | 5,435 | (8,512) | (13,202) | (291) | (13,493) |
| Fund balances at 1 April 2020 | | 124,225 | 607 | 124,832 | 137,427 | 898 | 138,325 |
| Fund balances at 31 March 2021 | | 110,278 | 6,042 | 116,320 | 124,225 | 607 | 124,832 |

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 | | 2020 | |
|---|-------|----------------|-----------------------|----------------|-----------------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 1,992 | | 2,478 |
| Current assets | | | | | |
| Debtors | 12 | 13,058 | | 11,856 | |
| Cash at bank and in hand | | 106,196 | | 116,142 | |
| | | <u>119,254</u> | | <u>127,998</u> | |
| Creditors: amounts falling due within one year | 13 | <u>(4,926)</u> | | <u>(5,644)</u> | |
| Net current assets | | | <u>114,328</u> | | <u>122,354</u> |
| Total assets less current liabilities | | | <u><u>116,320</u></u> | | <u><u>124,832</u></u> |
| Income funds | | | | | |
| Restricted funds | 14 | | 6,042 | | 607 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 15 | 41,283 | | 41,871 | |
| General unrestricted funds | | <u>68,995</u> | | <u>82,354</u> | |
| | | | <u>110,278</u> | | <u>124,225</u> |
| | | | <u><u>116,320</u></u> | | <u><u>124,832</u></u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 8 July 2021

DocuSigned by:

Mr M Simpson

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M J Simpson

Trustee

Company Registration No. 03143339

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

West Yorkshire Family Mediation Council Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 33 Manor Row, Bradford, BD1 4PS 33 Manor Row, Bradford, BD1 4PS.

1.1 Accounting convention

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The Charity is a Public Benefit Entity as defined by FRS 102.

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 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

1.4 Income

Voluntary income including donations and grants that provide core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

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.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its 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.

1.6 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:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% straight line |
|-----------------------|-------------------|

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.

1.7 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).

1.8 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.

1.9 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.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Total |
|--|-----------------------|---------------------|---------------|-----------|
| | 2021 £ | 2021 £ | 2021 £ | 2020 £ |
| Grants listed below | 10,000 | 10,032 | 20,032 | - |
| Grants receivable for core activities | | | | |
| Bradford Metropolitan Council (Covid) | 10,000 | - | 10,000 | - |
| National Lottery (Clients) | - | 8,832 | 8,832 | - |
| National Lottery (IT) | - | 1,200 | 1,200 | - |
| | <u>10,000</u> | <u>10,032</u> | <u>20,032</u> | <u>-</u> |

4 Charitable activities

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|----------------------------------|------------------------------------|------------------------------------|
| Mediation fees | 63,663 | 87,578 |
| Services provided under contract | 59,514 | 53,011 |
| Brochure income | - | 3,488 |
| | <u>123,177</u> | <u>144,077</u> |

5 Investments

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 602 | 1,090 |
| | <u>602</u> | <u>1,090</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

| | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|--|--|--|
| Staff costs | 64,592 | 54,715 |
| Sessional mediator fees | 13,475 | 16,498 |
| Travel and subsistence | 1,657 | 3,697 |
| | <u>79,724</u> | <u>74,910</u> |
| Share of support costs (see note 7) | 70,799 | 81,990 |
| Share of governance costs (see note 7) | 1,800 | 1,760 |
| | <u>152,323</u> | <u>158,660</u> |
| Analysis by fund | | |
| Unrestricted funds | 147,726 | 158,369 |
| Restricted funds | 4,597 | 291 |
| | <u>152,323</u> | <u>158,660</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

| | Support costs | Governance costs | 2021 | Support costs | Governance costs | 2020 |
|------------------------------------|---------------|------------------|---------------|---------------|------------------|---------------|
| | £ | £ | £ | £ | £ | £ |
| Staff costs | 39,409 | - | 39,409 | 39,203 | - | 39,203 |
| Depreciation | 982 | - | 982 | 772 | - | 772 |
| Rent, rates and service charges | 13,687 | - | 13,687 | 19,086 | - | 19,086 |
| Insurance | 600 | - | 600 | 589 | - | 589 |
| Telephone | 808 | - | 808 | 921 | - | 921 |
| Computer software and maintenance | 8,299 | - | 8,299 | 7,052 | - | 7,052 |
| Printing, postage and stationery | 752 | - | 752 | 4,029 | - | 4,029 |
| Subscriptions and affiliation fees | 1,113 | - | 1,113 | 3,532 | - | 3,532 |
| Sundry expenses | 935 | - | 935 | 2,147 | - | 2,147 |
| Advertising | 117 | - | 117 | 317 | - | 317 |
| Bank charges | 1,509 | - | 1,509 | 2,142 | - | 2,142 |
| Accountancy fees | 2,588 | - | 2,588 | 2,200 | - | 2,200 |
| Independent examiner's fee | - | 1,400 | 1,400 | - | 1,360 | 1,360 |
| Indemnity insurance | - | 400 | 400 | - | 400 | 400 |
| | <u>70,799</u> | <u>1,800</u> | <u>72,599</u> | <u>81,990</u> | <u>1,760</u> | <u>83,750</u> |
| Analysed between | | | | | | |
| Charitable activities | <u>70,799</u> | <u>1,800</u> | <u>72,599</u> | <u>81,990</u> | <u>1,760</u> | <u>83,750</u> |

All costs are allocated to the sole activity of the charity.

8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration, benefits or expenses from the Charity during the current or previous year.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

Number of employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|--|----------------|----------------|
| | 7 | 7 |
| | <u>7</u> | <u>7</u> |

Employment costs

| | 2021 £ | 2020 £ |
|-----------------------|----------------|---------------|
| Wages and salaries | 101,206 | 90,824 |
| Social security costs | 2,135 | 2,478 |
| Other pension costs | 660 | 616 |
| | <u>104,001</u> | <u>93,918</u> |

There were no employees whose annual remuneration was £60,000 or more (2020 none).

10 Taxation

As a charity the company is exempt from tax on income falling within part II of the Corporation Tax Act 2010 and on gains falling within s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives. No tax charges have arisen in the charity.

11 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2020 | 3,517 |
| Additions | 496 |
| | <u>4,013</u> |
| At 31 March 2021 | 4,013 |
| Depreciation and impairment | |
| At 1 April 2020 | 1,039 |
| Depreciation charged in the year | 982 |
| | <u>2,021</u> |
| At 31 March 2021 | 2,021 |
| Carrying amount | |
| At 31 March 2021 | <u>1,992</u> |
| At 31 March 2020 | <u>2,478</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

12 Debtors

| | 2021 | 2020 |
|--------------------------------------|---------------|---------------|
| Amounts falling due within one year: | £ | £ |
| Trade debtors | - | 103 |
| Prepayments | 13,058 | 11,753 |
| | <u>13,058</u> | <u>11,856</u> |

13 Creditors: amounts falling due within one year

| | 2021 | 2020 |
|------------------------------------|--------------|--------------|
| | £ | £ |
| Other taxation and social security | 2,726 | 1,956 |
| Accruals | 2,200 | 3,688 |
| | <u>4,926</u> | <u>5,644</u> |

14 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 1 April 2019 | Resources expended | Balance at 1 April 2020 | Incoming resources | Resources expended | Balance at 31 March 2021 |
| | £ | £ | £ | £ | £ | £ |
| Fixed assets | 898 | (291) | 607 | - | (291) | 316 |
| Clients | - | - | - | 8,832 | (3,106) | 5,726 |
| IT | - | - | - | 1,200 | (1,200) | - |
| | <u>898</u> | <u>(291)</u> | <u>607</u> | <u>10,032</u> | <u>(4,597)</u> | <u>6,042</u> |

The Listening Ear Project was funded by Awards for All. Part of the funding has been spent on fixed assets and the amount was transferred to the fixed asset fund to show depreciation and net book value at the year end.

The National Lottery funded client mediation.

The National Lottery funded IT costs.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

| | Balance at 1 April 2019 £ | Transfers £ | Balance at 1 April 2020 £ | Resources expended £ | Balance at 31 March 2021 £ |
|----------------------|---------------------------------|----------------|---------------------------------|----------------------------|----------------------------------|
| Staffing contingency | 40,000 | - | 40,000 | - | 40,000 |
| Fixed assets | - | 1,871 | 1,871 | (588) | 1,283 |
| | <u>40,000</u> | <u>1,871</u> | <u>41,871</u> | <u>(588)</u> | <u>41,283</u> |

Staffing contingency is to cover cost of sickness, maternity and other statutory pay requirements and the cost of temporary cover required in these instances, also to cover the cost of potential staff redundancies, this expenditure is not expected in the foreseeable future.

Fixed assets were purchased during the year. A transfer has been made to ring fence the net book value of these assets.

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

16 Funds

| | Balance at 1 April 2019 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2020 | Incoming resources | Resources expended | Balance at 31 March 2021 |
|--------------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|-----------------------|-----------------------|-----------------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Restricted funds | 898 | - | (291) | - | 607 | 10,032 | (4,597) | 6,042 |
| Designated funds | 40,000 | - | - | 1,871 | 41,871 | - | (588) | 41,283 |
| Unrestricted funds | 97,427 | 145,167 | (158,369) | (1,871) | 82,354 | 133,779 | (147,726) | 68,995 |
| | <u>138,325</u> | <u>145,167</u> | <u>(158,660)</u> | <u>-</u> | <u>124,832</u> | <u>143,811</u> | <u>(151,735)</u> | <u>116,320</u> |

17 Analysis of net assets between funds

| | General 2021 £ | Restricted 2021 £ | Designated 2021 £ | Total 2021 £ | General 2020 £ | Restricted 2020 £ | Designated 2020 £ | Total 2020 £ |
|-----------------------------------|----------------------|-------------------------|-------------------------|--------------------|----------------------|-------------------------|-------------------------|--------------------|
| Fund balances are represented by: | | | | | | | | |
| Tangible assets | 393 | 316 | 1,283 | 1,992 | - | 607 | 1,871 | 2,478 |
| Current assets/(liabilities) | 68,602 | 5,726 | 40,000 | 114,328 | 82,354 | - | 40,000 | 122,354 |
| | <u>68,995</u> | <u>6,042</u> | <u>41,283</u> | <u>116,320</u> | <u>82,354</u> | <u>607</u> | <u>41,871</u> | <u>124,832</u> |

WEST YORKSHIRE FAMILY MEDIATION COUNCIL LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)*****FOR THE YEAR ENDED 31 MARCH 2021***

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

| | 2021 | 2020 |
|------------------------|---------------|---------------|
| | £ | £ |
| Aggregate compensation | 22,777 | 22,257 |
| | <u>22,777</u> | <u>22,257</u> |