

**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

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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

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# YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

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# YORKSHIRE FAMILY MEDIATION SERVICE LIMITED

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

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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

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**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**

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### **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**

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### **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*

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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:  
  
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**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

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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**

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

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		1,057		1,749
<b>Current assets</b>					
Debtors	12	17,193		19,931	
Cash at bank and in hand		123,111		117,506	
		140,304		137,437	
<b>Creditors: amounts falling due within one year</b>	13	(6,826)		(7,500)	
Net current assets			133,478		129,937
<b>Total assets less current liabilities</b>			134,535		131,686
<b>Income funds</b>					
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**

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### **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
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in 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

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### 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	-
<b>Grants receivable for core activities</b>		
The Kelly Family Trust	5,000	-
	5,000	-

### 4 Charitable activities

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

### 5 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,205	1,150

**YORKSHIRE FAMILY MEDIATION SERVICE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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**6 Charitable activities**

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



# 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

#### 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
	137,127	113,694

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

# 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

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,318	3,472
Accruals	3,508	4,028
	6,826	7,500

### 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:

	Balance at 1 April 2023 £	Resources expended £	Balance at 1 April 2024 £	Movement in funds		
				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
	9,504	(7,862)	1,642	5,000	(687)	5,955

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 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Transfers	Balance at 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
	126,027	193,540	(187,881)	-	131,686	204,503	(201,654)	-	134,535

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

18	Analysis of net assets between funds	Unrestricted		Restricted		Designated		Total Unrestricted		Restricted		Designated		Total	
		2025	£	2025	£	2025	£	2025	£	2024	£	2024	£	2024	£
	Fund balances are represented by:														
	Tangible assets	-		-		1,057		-		-		1,749		1,749	
	Current assets/(liabilities)	37,123		5,955		90,400		106,245		1,642		22,050		129,937	
		37,123		5,955		91,457		106,245		1,642		23,799		131,686	

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