

ASHFORD MEDIATION SERVICE

England & Wales · Charity number 1065625

Details

Status Registered

Legal form Other

Registered 1997-11-10

Register [View on the Charity Commission register](#)

Contact

Address Compass House
Tufton Street
Ashford
Kent
TN23 1EE

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Email INFO@ASHFORDMEDIATION.CO.UK

Website www.ashfordmediation.co.uk

Activities

Objects: THE ASSOCIATION IS ESTABLISHED TO PROMOTE, FOR THE PUBLIC BENEFIT AND FOR THE BETTER PRESERVATION OF PUBLIC ORDER, THE PROVISION OF A MEDIATION SERVICE FOR PERSONS, ORGANISATIONS, AUTHORITIES OF GROUPS IN THE AREA COVERED BY ASHFORD BOROUGH COUNCIL INVOLVED IN OR LIKELY TO BECOME INVOLVED IN DISPUTE OR INTER-PERSONAL CONFLICT WHERE THAT DISPUTE OR CONFLICT RESULTS FROM OR MAY LEAD TO ACTS OF NUISANCE, VANDALISM, RACIAL ABUSE, UNLAWFUL ACTIVITY, BREACH OF THE PEACE OR BREAKDOWN OF PUBLIC ORDER, AND TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SAID AREA IN THE PURPOSES AND METHODS OF MEDIATION AND, IN PARTICULAR, IN THE NATURE AND CAUSES OF SUCH DISPUTES OR CONFLICTS.

Activities: Mediation Services

Classification

- **How:** Provides Services
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ASHFORD
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£52,804	£64,428	-	-
2024-03-31	£43,098	£82,486	-	-
2023-03-31	£73,312	£52,709	-	-
2022-03-31	£65,340	£29,418	-	-
2021-03-31	£59,749	£60,611	-	-

Trustees

Name	Role	Appointed
Akvile Willmore		2024-04-29
Chad David Whitton		2023-12-21
Clifford John Grieve		2024-04-29
Jeremy King		2023-12-21
Robert Martin Birley		2025-01-16
Ross Moore		2024-04-29
Zopash Khan		2024-04-29

Accounts

ASHFORD MEDIATION SERVICE



**UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

ASHFORD MEDIATION SERVICE

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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2025

Trustees	S Malone, Chair L Hacking, Trustee C Whitton, Treasurer D Surendran, Trustee (resigned 25 April 2024) J King, Trustee S Clarke, Trustee (resigned 4 December 2024) A Willmore, Trustee R Moore, Trustee (appointed 29 April 2024) Z Khan, Trustee (appointed 29 April 2024) C Grieve, Trustee (appointed 29 April 2024) R Birley, Trustee (appointed 16 January 2025)
Charity registered number	1065625
Principal office	Compass House Tufton Street Ashford TN23 1EE
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the Ashford Mediation Service for the year from 1 April 2023 to 31 March 2024. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;
2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;
3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

ASHFORD MEDIATION SERVICE

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

Achievements and performance

a. REVIEW OF THE YEAR

We are pleased to report that this year, the Ashford Mediation Service has again offered free mediation, signposting services, information, and education about conflict resolution to all the residents of the Borough on multiple occasions, through a variety of channels including print, social media, outreach talks and in exhibitions in a variety of relevant spaces. We attended numerous community events and meetings involving our partners and stakeholders to ensure that we could reach our target communities.

More importantly, through the provision of our mediation services we have prevented the escalation of conflict and reduced the need for further intervention by the Police, Social Services and other authorities who would otherwise have to spend their limited resources on managing these conflicts.

In addition to our core service of mediation, we provide conflict resolution advice, and referrals to other more appropriate agencies where mediation is not a solution.

We have directly assisted 448 adults and 211 children. Overall, our impacted numbers of people throughout the year can be calculated to be upwards of 1,000 people.

We know that people share their stories amongst their families, neighbours and communities and thus resolving individual conflict has a positive significant ripple effect creating more harmonious conditions for so many more individuals. We use the rule of eight - our experience tells us that when people are in conflict, they normally share their concerns with at least eight other individuals.

We received referrals for help from at least nine agencies including Ashford Borough Council, Folkestone & Hythe District Council, Housing Associations, Police, Social Services, KCC Early Help, schools, colleges, solicitors, Parish Councils, IMAGO as well as from private enterprises for workplace mediation. We have also received a high number (n=150) of self-referrals directly from the public. Throughout the year we have supported dispute resolution within families, around childcare arrangements, neighbour disputes, separating couples and in the workplace.

For the reporting period, the top three subjects of the mediation enquiries were:

1.	Childcare arrangements and child access	72
2.	Family and intergenerational	55
3.	Neighbour disputes	54

In addition, this year we have extended our services to include education and information about the benefits, process, and self-help strategies for resolving conflict which have been made available to everyone through a targeted marketing campaign.

Our Mediation and Conflict De-escalation Project at Ashford College saw us working directly with over 50 young people and their tutors on direct and transferable skills for conflict de-escalation.

The following website statistics are provided by our marketing volunteer, Richard Gottfried:

- 4,446 website views overall
- 1,691 visits to the AMS Homepage
- 472 visits to the Contact Us page
- 68 visits to the Case Studies page
- 35 visits to the Conflict De-escalation Skills page
- 122 visits to the About us page
- 266 views on The Mediation Process page
- 189 views of the Services page
- 968 (475 eBooks & 372 sections) downloads of the Mediation eBooks

You can find links to Ashford Mediation Service's online channels via <https://linktr.ee/ashfordmediationservice>

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

We have continued our focus on providing wider resources to inform and educate young people and families about the opportunities and benefits of mediation. This includes our downloadable e-book, 'Ashford Mediation Service Guide to Mediation with Young People and Families.' We have also published the e-book in Nepalese, Hindi and Polish, the three most spoken languages after English, in the Ashford community.

b. OUR PEOPLE

Having achieved great progress and stability because of the input by Melodie Webster, our Operations Manager, we are pleased to report that she continues to provide the Service with excellent management, further developing our policies and practices and working closely with our stakeholders and funders.

We have secured several new Trustees in the past year who bring welcome perspectives and insights that will prove invaluable to us going forward. Cliff Grieve has a wealth of experience with vulnerable young people and Rob Birley has considerable experience in risk management and the financial sector, even more important in these precarious economic times.

Regrettably, two Trustees, Dmitri Surendran and Sarah Clarke, had to step down this year. Their contributions and expertise will be greatly missed.

We are also delighted to report that we also have a very strong and committed 'Friends of the Board' group-people who may not be able to commit to a full Board role but have expressed a great interest in the work of the Service, Darren Weir, Janice Fawell, Tessa and Martin Wyatt, Bryan Hall, and Sue and Roger Pitt. We are grateful for their guidance and support.

Sandra Malone, who had moved to the Chair role in November 2023, was extended as Chair for 2024 and the Service is now actively seeking a replacement for this role as she will be stepping down during the 25/26 period.

Turning to our volunteers, the backbone of the service, out of our 16 volunteer mediators, we maintain a core group of 12 who take on cases and actively engage with the service. We are extremely grateful to them all for their time and expertise and appreciate that without them the service could not run. We are pleased to have recruited several new mediators this year. As case numbers have risen because of our marketing campaigns and other planned developments we continue to actively recruit new mediators to the Service to help meet the increasing demand for our Services.

We could not conclude this year without thanking Iain Nicholson, who has provided excellent volunteer IT help to the Service and thanks also to Richard Gottfried who continues to be our 'volunteer marketing guru.'

c. Factors relevant to achieve objectives

The Kent Police continue to provide us with office space in Compass House and all the excellent amenities that go with it. This is truly a most appreciated gift, and it allows us to focus all our resources on servicing the community. Finally, but not least, we are indebted to Ashford Borough Council who in addition to their vital financial support, share additional office space with us at Farrow Court, Independent Living Centre in Stanhope.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

d. Message from the Chair

This year has been a challenging one financially for the Service, reflecting the wider economic chaos in the UK and the rest of the world.

However, strengthened by a strong volunteer mediator cohort and an equally strong Board, we feel ready and able to address the year ahead.

From an activity perspective, we have seen an increase in case numbers with referrals increasing from our partners and a large increase in self-referrals.

Our youth initiative, in collaboration with Ashford College was successfully implemented this year and a roll-out to other educational institutions is underway.

The Trustees have been delighted with the increase in activity this year and look forward to continuing to expand our reach and scope to help the people of in all the communities in which we operate.

ASHFORD MEDIATION SERVICE

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

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

b. FINANCIAL REVIEW

Our successful dual approach to increasing internally generated contract income supported by ongoing grants originally secured in collaboration with an external grant fundraiser has stood us in good stead in this difficult year, generating increased income to support the Service. We have also worked hard through the year to reduce our costs to the most efficient level achievable. Although a balanced operating position is now attained, in 2024/25 expenditure exceeded income resulting in net deficit for the year of £11,624 and a reduction in our cash balance to £17,506. A full report on this year's financials, including details of a balanced budget for 2025/26 and plans to re-build income levels to fully support our expanding workload will be included in the Treasurer's Report to the AGM.

The continued annual support of £14,000 from Ashford Borough Council is gratefully acknowledged, as are the contributions from all our funders listed below:

- National Lottery Community Fund
- Kent Community Foundation
- Colyer Fergusson
- Whitehead Moncton Foundation
- Cole Charitable Trust
- Headley Pitt Trust
- Restorative Justice Solutions
- Hythe Borough Council
- Compaid

Our thanks go to our accountants Magee Gammon who once again provided their Independent Examination Services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately four to nine months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to manage the service without disruption.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27th May 2020.

The Service is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organizations. Intervention by AMS early prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face-to-face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies: Trustee Policy and Code of Conduct – Ashford Mediation Service

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down. All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2024-2025.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. No conflicts of interest were registered.

At the quarterly Trustees' meetings, the Trustees agreed the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases is managed by the Operations Manager and the Administrator

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

Sandra Malone, Chair (appointed Chair November 2023)
Rob Birley (appointed 16 January 2025)
Sarah Clarke (resigned 4 December 2024)
Akvile Wilmore
Jeremy King
Cliff Grieve
Ross Moore
Zopash Khan
Lizzie Hacking
Dimitri Surendran (resigned 25 April 2024)
Chad Whitton, Treasurer

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients.

As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

PLANS FOR THE FUTURE

With a talented and solid team of mediators, a strong Board, and an ever-increasing case load, we can all agree that securing more sustainable funding is a key objective for the coming year.

We will continue to make a concerted effort to get out into the community more - if we tell people what we do, they engage with us. It is our job to spread the word and encourage people to contact us if they are facing conflict.

We intend to continue our ambitions to grow and expand the service in the future around two core areas: families and youth, building on the groundwork laid down last year. More engagement with Youth Services and Schools is on the agenda, providing professional mediation where required, and educating staff and young people to develop the skills to self-manage conflict situations.

Our financial ambition is to secure an annual income of at least £100,000 to provide security for one full-time Manager and one part-time office support member enabling us to deliver a consistent quality and breadth of service. As our actual case numbers increase, we will require additional staff hours, which will require additional funding.

We are all very committed to our charitable objectives which continue to be important in the community.

The need for conflict resolution and early intervention in today's world are very evident and the stress on families and communities is impacting on people's wellbeing and mental health too.

We will continue to advertise our free mediation service and encourage self-referrals from the public.

In conclusion, we remain strongly committed to providing the free mediation services that our community has come to expect and appreciate as we move forward in this year to come.

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

S Malone

(Chair of Trustees)

Date: 28 April 2025

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 28 April 2025

Roland Parry FCA

Magee Gammon Corporate Limited

Chartered Accountants

Henwood House

Henwood

Ashford

Kent

TN24 8DH

ASHFORD MEDIATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	31,150	21,612	52,762	42,995
Investments	4	42	-	42	103
Total income		31,192	21,612	52,804	43,098
Expenditure on:					
Raising funds		10,560	-	10,560	15,360
Charitable activities	5	28,878	24,990	53,868	67,126
Total expenditure		39,438	24,990	64,428	82,486
Net movement in funds		(8,246)	(3,378)	(11,624)	(39,388)
Reconciliation of funds:					
Total funds brought forward		25,152	4,158	29,310	68,698
Net movement in funds		(8,246)	(3,378)	(11,624)	(39,388)
Total funds carried forward		16,906	780	17,686	29,310

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 25 form part of these financial statements.

ASHFORD MEDIATION SERVICE

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	756	1,061
Current assets			
Debtors	11	248	7,066
Cash at bank and in hand		17,582	30,386
		<u>17,830</u>	<u>37,452</u>
Creditors: amounts falling due within one year	12	(900)	(9,203)
Net current assets		<u>16,930</u>	<u>28,249</u>
Total net assets		<u><u>17,686</u></u>	<u><u>29,310</u></u>
Charity funds			
Restricted funds:			
Restricted funds	14	780	4,158
Unrestricted funds	14	16,906	25,152
Total funds		<u><u>17,686</u></u>	<u><u>29,310</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

S Malone
 (Chair of Trustees)
 Date: 28 April 2025

The notes on pages 13 to 25 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	-	-	-	33
Grants	31,150	21,612	52,762	42,962
	<u>31,150</u>	<u>21,612</u>	<u>52,762</u>	<u>42,995</u>
<i>Total 2024</i>	<u>22,383</u>	<u>20,612</u>	<u>42,995</u>	

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest received	42	42	103
	<u>42</u>	<u>42</u>	<u>103</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Charitable activities	28,878	24,990	53,868	67,126
	<u>28,878</u>	<u>24,990</u>	<u>53,868</u>	<u>67,126</u>
<i>Total 2024</i>	<u>39,892</u>	<u>27,234</u>	<u>67,126</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Charitable activities	52,836	1,032	53,868	67,126
	<u>52,836</u>	<u>1,032</u>	<u>53,868</u>	<u>67,126</u>
<i>Total 2024</i>	<u>66,064</u>	<u>1,062</u>	<u>67,126</u>	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	38,514	31,511
Depreciation	305	1,608
Mediators' expenses	676	-
Recruitment costs	-	5,712
Management and consultancy	-	6,000
Administrative services	10,063	11,561
Printing, postage and telephone	500	244
Computer costs	108	353
Training mediation	800	60
Insurance	419	209
Trustee expenses	99	304
Sundry expenses	822	1,332
Bank charges	60	60
Marketing, advertising and publicity	470	6,622
Website amortisation	-	488
	<u>52,836</u>	<u>66,064</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Payroll fees	1,032	<i>1,062</i>

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2024 - £ -), and payroll fees of £1,032 (2024 - £1,062).

8. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	34,094	<i>29,608</i>
Social security costs	3,561	<i>1,865</i>
Contribution to defined contribution pension schemes	859	<i>38</i>
	38,514	<i>31,511</i>

The average number of persons employed by the charity during the year was as follows:

	2025 No.	<i>2024 No.</i>
Employees	1	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, expenses totalling £99 were reimbursed or paid directly to 1 Trustee (2024 - £304 to 3 Trustees) in respect of meeting, travel and subsistence costs.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	148	10,806	10,954
At 31 March 2025	148	10,806	10,954
Depreciation			
At 1 April 2024	148	9,745	9,893
Charge for the year	-	305	305
At 31 March 2025	148	10,050	10,198
Net book value			
At 31 March 2025	-	756	756
At 31 March 2024	-	1,061	1,061

11. Debtors

	2025 £	2024 £
Due within one year		
Other debtors	231	7,000
Prepayments and accrued income	17	66
	248	7,066

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	828	738
Other creditors	-	8,381
Accruals and deferred income	72	84
	900	9,203

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Financial instruments

	2025 £	2024 £
Financial assets		
Financial assets measured at fair value through income and expenditure	17,582	30,386

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
General Funds	25,152	31,192	(39,438)	16,906
Restricted funds				
National Lottery	-	15,612	(15,612)	-
KFC Add Hope	2,000	-	(2,000)	-
Linda Hogan Community Fund	300	-	(300)	-
Colyer Fergusson	-	5,000	(5,000)	-
The Police and Crime Commissioner's Office	1,858	-	(1,858)	-
Whitehead Monckton Charitable Foundation	-	1,000	(220)	780
	4,158	21,612	(24,990)	780
Total of funds	29,310	52,804	(64,428)	17,686

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds				
General Funds	57,918	22,486	(55,252)	25,152
Restricted funds				
National Lottery	-	15,612	(15,612)	-
KFC Add Hope	2,000	-	-	2,000
Linda Hogan Community Fund	300	-	-	300
Colyer Fergusson	-	5,000	(5,000)	-
The Police and Crime Commissioner's Office	8,480	-	(6,622)	1,858
	10,780	20,612	(27,234)	4,158
Total of funds	68,698	43,098	(82,486)	29,310

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

15. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
General funds	25,152	31,192	(39,438)	16,906
Restricted funds	4,158	21,612	(24,990)	780
	<u>29,310</u>	<u>52,804</u>	<u>(64,428)</u>	<u>17,686</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	57,918	22,486	(55,252)	25,152
Restricted funds	10,780	20,612	(27,234)	4,158
	<u>68,698</u>	<u>43,098</u>	<u>(82,486)</u>	<u>29,310</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	756	-	756
Current assets	17,050	780	17,830
Creditors due within one year	(900)	-	(900)
Total	<u>16,906</u>	<u>780</u>	<u>17,686</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,061	-	1,061
Current assets	33,294	4,158	37,452
Creditors due within one year	(9,203)	-	(9,203)
Total	<u>25,152</u>	<u>4,158</u>	<u>29,310</u>

17. Restricted Funds

National Lottery

This funding was granted in order to fund an Operations Manager.

The Police and Crime Commissioner's Office

This funding was granted in order to pay for specific youth training, digital youth training packs and videos for social media.

Colyer Fergusson

This funding was granted in order to pay for staff for the day to day running of the charity.

Linda Hogan Community Fund

This funding was granted in order to train a Youth Mediator.

KFC Add Hope Foundation

This funding was granted in order to develop a pilot Youth Mediation Service.

Whitehead Monckton Charitable Foundation

This funding was granted in order to pay for DBS costs for staff and volunteers.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £859 (2024 - £38). A total of £231 in respect of employer contributions and employee deductions were receivable from the fund at the balance sheet date and are included in debtors (2024 - £90 payable to the fund).

19. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2025.

Accounts

ASHFORD MEDIATION SERVICE



UNAUDITED TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

ASHFORD MEDIATION SERVICE

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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

Trustees	S Pitt, Chair (resigned 10 May 2023) S Malone, Chair P C Boucher, Trustee (resigned 12 September 2023) B J Whitworth, Trustee (resigned 14 November 2023) J Murray, Chair (appointed 10 May 2023, resigned 14 November 2023) L Hacking, Trustee (appointed 21 December 2023) C Whitton, Treasurer (appointed 21 December 2023) D Surendran, Trustee (appointed 21 December 2023) J King, Trustee (appointed 14 November 2023) S Clarke, Trustee (appointed 21 December 2023) A Vanagaite, Trustee (appointed 14 November 2023)
Charity registered number	1065625
Principal office	Compass House Tufton Street Ashford TN23 1EE
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the Ashford Mediation Service for the year from 1 April 2023 to 31 March 2024. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;
2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;
3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

ASHFORD MEDIATION SERVICE

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

Achievements and performance

a. REVIEW OF THE YEAR

We are pleased to report that this year, the Ashford Mediation Service has again offered free mediation, signposting services, information, and education about conflict resolution to all the residents of the Borough on multiple occasions, through a variety of channels including print, social media, outreach talks and in exhibition spaces.

More importantly, through the provision of our mediation services we have prevented the escalation of conflict and reduced the need for further intervention by the Police, Social Services and other authorities who would otherwise have to spend their limited resources on managing these conflicts.

In addition to our core service of mediation, we provide conflict resolution advice, and also referrals to other more appropriate agencies where mediation is not a solution.

We have directly assisted 313 adults and 153 children. Overall, our impacted numbers of people throughout the year, can be calculated to be upwards of 1,000 people.

We know that people share their stories amongst their families, neighbours and communities and thus resolving individual conflict has a positive significant ripple effect creating more harmonious conditions for so many more individual. We use the rule of eight-our experience tells us that when people are in conflict, they normally share their concerns with at least eight other individuals.

We received referrals for help from at least nine agencies including Ashford Borough Council, Housing Associations, Police, Social Services, Early Help, schools, colleges, solicitors, Parish Councils, and IMAGO. We have also received a high number of self-referrals directly from the public (see Appendix 1). Throughout the year we have supported dispute resolution within families, around childcare arrangements, neighbour disputes, separating couples, and Parish Councils (see Appendix 2). In addition, this year we have extended our services to include education and information about the benefits, process, and self-help strategies for resolving conflict which have been made available to everyone through a targeted marketing campaign.

The following website statistics are provided by Richard Gottfried:

- 4,944 visits to the website between April 2023 and March 2024.
- 2,083 visitors to the website between April 2023 and March 2024.
- 4,612 visits were from users in the UK.
- Popular pages include the Home page, Contact us, Volunteering, The Mediation Process, Services, and downloads of The Ashford Mediation Service Guide to Mediation with Young People and Families PDF.
- 431 followers and subscribers across the AMS social media accounts (Facebook, LinkedIn, Instagram, Twitter/X, YouTube, website, blog, and Linktree).

You can find links to Ashford Mediation Service's online channels via <https://linktr.ee/ashfordmediationservice>

We have continue our focus on providing wider resources to inform and educate young people and families about the opportunities and benefits of mediation. This includes our downloadable e-book, 'Ashford Mediation Service Guide to Mediation with Young People and Families'. We have also published the e-book in Nepalese, Hindi and Polish, the three most commonly spoken languages after English, in the Borough.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

b. OUR PEOPLE

Having achieved much progress and stability as a result of the input by David Jonker our Service Development Manager, we are sorry to report that David decided to make a career change and left his role at the end of March 2023. We would like to thank David for the impact he made on moving the Service forward and wish him well in his new role.

In December 2023, we appointed Melodie Webster to replace David and she has absolutely 'hit the ground running' securing new cases and establishing excellent, much needed relationships within the community.

Sue Pitt officially stepped down as Chair at the end of March 2023 as is required by our constitution having served for over six years in the role of Trustee/Chair. We then welcomed James Murray who sadly had to step down after only a few months for personal reasons.

The Board then appointed Sandra Malone, who had previously been acting as Treasurer, to the Chair role in November 2023.

Turning to our volunteers, the backbone of the service, out of our 16 volunteer mediators, we maintain a core group of 12 who take on cases and actively engage with the service. We are extremely grateful to them all for their time and expertise and appreciate that without them the service could not run. We are pleased to have recruited several new mediators this year. As case numbers have risen because of our marketing campaigns and other planned developments we are currently, and actively, looking to recruit more volunteer mediators this year.

We could not conclude this year without thanking the Kent Police for providing us with office space in Compass House and all the excellent amenities that go with it. It is truly a most appreciated gift and it allows us to focus all of our resources on servicing the community.

c. Message from the Chair

With sixteen volunteer mediators and nine volunteer Trustees, we are closing out the previous year, stronger than ever in terms of a dedicated and committed team to take the Service forward.

Our Board has been re-populated with some exceptional new members: Chad Whitton our new Treasurer, Sarah Clark, our new Board Secretary, Dmitri Surendran who holds the lead for Fundraising, Lizzie Hacking who leads on our Youth programme and of course Akvile Vanagaite and Jeremy King who took the lead on Mediator matters.

We also have three applications to the Board: Zopash Khan, Cliff Grieve and Ross Moore.

From an activity perspective, we have seen an increase in case numbers with referrals increasing from our partners and also a large increase in self-referrals.

This year, we also launched a youth initiative in collaboration with Ashford College and we also have been speaking with schools, youth clubs and those that work with youth to roll out and transfer skills and knowledge on conflict resolution for young people.

The Trustees have been delighted with the increase in activity this year and look forward to continuing to expand our reach and scope to help the people of Ashford and beyond.

ASHFORD MEDIATION SERVICE

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

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

b. FINANCIAL REVIEW

Our successful dual approach to Trustee-led outsourcing to an external grant funder has stood us in good stead in this difficult year, generating income to support the Service. However, due to the significant degree of churn, expenditure has been higher than anticipated, exceeding income to a year-end bank balance of £30,311. A full report on this year's financials and plans to re-build income levels to fully support our expanding workload will be included in the Treasurer's Report to the AGM.

We would like to acknowledge with thanks the contribution of our ever-supportive grant funders. The continued annual support of £14,000 from Ashford Borough Council is gratefully acknowledged.

Our thanks go to our accountants Magee Gammon who once again provided their Independent Examination Services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately four to nine months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to manage the service without disruption.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27 May 2020.

The Association is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organisations. Intervention by AMS early, prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face to face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies. Here is the link: <https://ashfordmediation.co.uk/2020/10/07/trustee-policy-and-code-of-conduct/>

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down.

All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2023-2024.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. In this year, a conflict of interest declaration was registered by Edward Young with regards to the purchase of new laptops from PC World, whilst he was an employee there. He therefore abstained from decision making in the consideration of suppliers.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases had been delegated to the Development Director and the Administrator, but is now currently being managed by temporary mediator support and Trustees, as previously reported.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

S Pitt, Chair (resigned 10 May 2023)
J Murray, Chair (appointed 10 May 2023, resigned 14 November 2023)
S Malone, Chair (Chair from November 2023)
A Vanagaite (appointed 14 November 2023)
J King (appointed 14 November 2023)
P Boucher (resigned 12 September 2023)
B Whitworth (resigned 14 November 2023)
L Hacking (appointed 21 December 2023)
C Whitton (appointed 21 December 2023)
D Surendran (appointed 21 December 2023)
S Clark (appointed 21 December 2023)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients.

As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

ASHFORD MEDIATION SERVICE

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

PLANS FOR THE FUTURE

With a talented and solid team of mediators, a strong Board, and an ever-increasing case load, we can all be in agreement that ensuring a 'steady ship' is a laudable objective for the coming year.

However, the Board will also be tackling the important question of how to make the Service less reliant on grant funding, in other words, what is it we can do to be sustainable in our own right?

We also realise that it is critical to keep our wonderful volunteer mediators on board and engaged with us and to that end, several Trustees are working on how we provide general and CPD training as well as a better overall team environment.

We will continue to make a concerted effort to get out into the community more-if we tell people what we do, they engage with us. It's our job to spread the word and encourage people to contact us if they are facing conflict.

We intend to continue our ambitions to grow and expand the service in the future around two core areas: families and youth, building on the groundwork laid down last year. More engagement with Youth Services and Schools is on the agenda, providing professional mediation where required, and educating staff and young people to develop the skills to self-manage conflict situations.

Our financial ambition is to secure an annual income of at least £100,000 to provide security for one full time Manager and one part time office support member enabling us to deliver a consistent quality and breadth of service. As our actual case numbers increase, we will require additional staff hours which will require additional funding.

In addition, we need to continue to build our volunteer mediator numbers and to this end are currently advertising for both accredited mediators and those whom we can train.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic and daily pressures on families due to the continuing economic crisis that we all face. The need for conflict resolution and early intervention in the current conditions are very much evident and the stress on families and communities is impacting on people's wellbeing and mental health.

We will continue to advertise our free mediation service and encourage self-referrals from the public. We have in place a more consistent strategy for stakeholder management and the means with which to deliver it.

Finally, everyone needs a friend! We now have in place a 'Friends of the Board Group' which includes wonderfully committed people giving us their experience and insight on a regular basis.

By this time next year, we hope we've put in place a new Board structure which acknowledges not only our 'Friends' but also our Ex-Officio Officers as they move on and rotate off the Board - we wouldn't want to lose any of that knowledge or expertise.

In conclusion, we remain strongly committed to providing the free mediation services that our community has come to expect and appreciate as we move forward in this year to come

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 April 2024 and signed on their behalf by:



S Malone
(Chair of Trustees)

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 29 April 2024

Roland Parry FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD MEDIATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	22,383	20,612	42,995	73,224
Investments	4	103	-	103	88
Total income		22,486	20,612	43,098	73,312
Expenditure on:					
Raising funds		15,360	-	15,360	7,662
Charitable activities	5	39,892	27,234	67,126	45,047
Total expenditure		55,252	27,234	82,486	52,709
Net movement in funds		(32,766)	(6,622)	(39,388)	20,603
Reconciliation of funds:					
Total funds brought forward		57,918	10,780	68,698	48,095
Net movement in funds		(32,766)	(6,622)	(39,388)	20,603
Total funds carried forward		25,152	4,158	29,310	68,698

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 13 to 24 form part of these financial statements.

ASHFORD MEDIATION SERVICE

BALANCE SHEET AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Intangible assets	10	-	488
Tangible assets	11	1,061	1,755
		<u>1,061</u>	<u>2,243</u>
Current assets			
Debtors	12	7,066	216
Cash at bank and in hand		30,386	66,419
		<u>37,452</u>	<u>66,635</u>
Creditors: amounts falling due within one year	13	(9,203)	(180)
Net current assets		<u>28,249</u>	<u>66,455</u>
Total net assets		<u><u>29,310</u></u>	<u><u>68,698</u></u>
Charity funds			
Restricted funds:			
Restricted funds	15	4,158	10,780
Unrestricted funds	15	25,152	57,918
Total funds		<u><u>29,310</u></u>	<u><u>68,698</u></u>

The financial statements were approved and authorised for issue by the Trustees on 29 April 2024 and signed on their behalf by:


S Malone
(Chair of Trustees)

The notes on pages 13 to 24 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations	33	-	33	3,132
Grants	22,350	20,612	42,962	70,092
	<u>22,383</u>	<u>20,612</u>	<u>42,995</u>	<u>73,224</u>
<i>Total 2023</i>	<u>36,632</u>	<u>36,592</u>	<u>73,224</u>	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Interest received	103	103	88
	<u>103</u>	<u>103</u>	<u>88</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Charitable activities	39,892	27,234	67,126	45,047
	<u>39,892</u>	<u>27,234</u>	<u>67,126</u>	<u>45,047</u>
<i>Total 2023</i>	<u>14,483</u>	<u>30,564</u>	<u>45,047</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Charitable activities	66,064	1,062	67,126	45,047
<i>Total 2023</i>	<i>44,493</i>	<i>554</i>	<i>45,047</i>	

Analysis of direct costs

	Total funds 2024 £	Total funds 2023 £
Staff costs	31,511	-
Depreciation	1,608	2,019
Mediators' expenses	-	89
Recruitment costs	5,712	-
Management and consultancy	6,000	23,064
Administrative services	11,561	8,896
Printing, postage and telephone	244	249
Computer costs	353	923
Training mediation	60	209
Insurance	209	227
Trustee expenses	304	55
Sundry expenses	1,332	714
Bank charges	60	72
Marketing, advertising and publicity	6,622	7,500
Website amortisation	488	476
	66,064	44,493

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Professional fees	-	354
Payroll fees	1,062	200
	1,062	554

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2023 - £ -), and payroll fees of £1,062 (2023 - £200).

8. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	29,608	-
Social security costs	1,865	-
Contribution to defined contribution pension schemes	38	-
	31,511	-

The average number of persons employed by the charity during the year was as follows:

	2024 No.	<i>2023 No.</i>
Employees	1	-

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £304 were reimbursed or paid directly to 3 Trustees (2023 - £55 to 3 Trustees) in respect of meeting, travel and subsistence costs.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

10. Intangible assets

	Website £
Cost	
At 1 April 2023	1,440
At 31 March 2024	<u>1,440</u>
Amortisation	
At 1 April 2023	952
Charge for the year	488
At 31 March 2024	<u>1,440</u>
Net book value	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>488</u>

11. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2023	148	9,892	10,040
Additions	-	914	914
At 31 March 2024	<u>148</u>	<u>10,806</u>	<u>10,954</u>
Depreciation			
At 1 April 2023	143	8,142	8,285
Charge for the year	5	1,603	1,608
At 31 March 2024	<u>148</u>	<u>9,745</u>	<u>9,893</u>
Net book value			
At 31 March 2024	<u>-</u>	<u>1,061</u>	<u>1,061</u>
At 31 March 2023	<u>5</u>	<u>1,750</u>	<u>1,755</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	7,000	85
Prepayments and accrued income	66	131
	<u>7,066</u>	<u>216</u>

13. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	738	-
Other creditors	8,381	-
Accruals and deferred income	84	180
	<u>9,203</u>	<u>180</u>

14. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>30,386</u>	<u>66,419</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds	57,918	22,486	(55,252)	25,152
Restricted funds				
National Lottery	-	15,612	(15,612)	-
KFC Add Hope	2,000	-	-	2,000
Linda Hogan Community Fund	300	-	-	300
Colyer Fergusson	-	5,000	(5,000)	-
The Police and Crime Commissioner's Office	8,480	-	(6,622)	1,858
	10,780	20,612	(27,234)	4,158
Total of funds	68,698	43,098	(82,486)	29,310

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds	43,343	36,720	(22,145)	57,918
Restricted funds				
National Lottery	2,352	15,612	(17,964)	-
Linda Hogan Community Fund	400	-	(100)	300
Colyer Fergusson	-	5,000	(5,000)	-
KFC Add Hope	2,000	-	-	2,000
The Police and Crime Commissioner's Office	-	15,980	(7,500)	8,480
	4,752	36,592	(30,564)	10,780
Total of funds	48,095	73,312	(52,709)	68,698

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	57,918	22,486	(55,252)	25,152
Restricted funds	10,780	20,612	(27,234)	4,158
	<u>68,698</u>	<u>43,098</u>	<u>(82,486)</u>	<u>29,310</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	43,343	36,720	(22,145)	57,918
Restricted funds	4,752	36,592	(30,564)	10,780
	<u>48,095</u>	<u>73,312</u>	<u>(52,709)</u>	<u>68,698</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	1,061	-	1,061
Current assets	33,294	4,158	37,452
Creditors due within one year	(9,203)	-	(9,203)
Total	25,152	4,158	29,310

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,755	-	1,755
Intangible fixed assets	488	-	488
Current assets	55,855	10,780	66,635
Creditors due within one year	(180)	-	(180)
Total	57,918	10,780	68,698

18. Restricted Funds

National Lottery

This funding was granted in order to fund an Operations Manager.

The Police and Crime Commissioner's Office

This funding was granted in order to pay for specific youth training, digital youth training packs and videos for social media.

Colyer Fergusson

This funding was granted in order to pay for staff for the day to day running of the charity.

Linda Hogan Community Fund

This funding was granted in order to train a Youth Mediator.

KFC Add Hope Foundation

This funding was granted in order to develop a pilot Youth Mediation Service.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

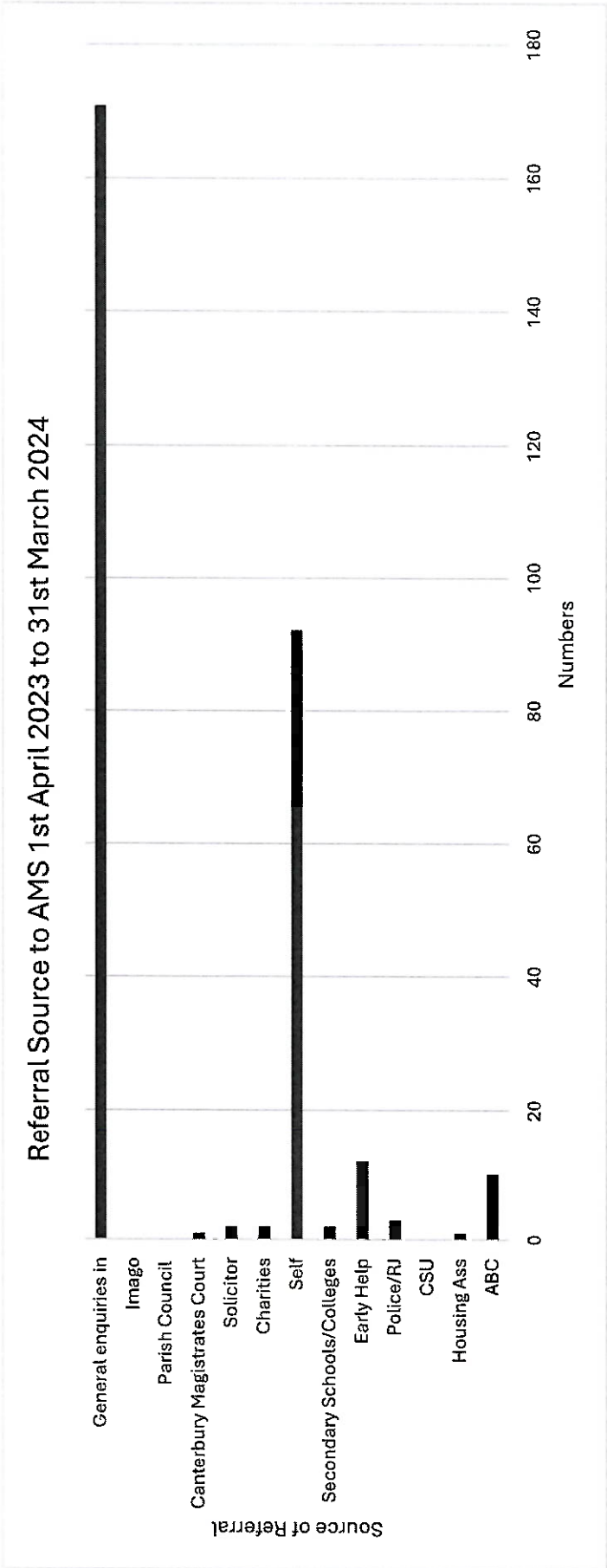
19. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £38 (2023 - £Nil). A total of £90 (2023 - £Nil) in respect of employer contributions and employee deductions were payable to the fund at the balance sheet date and are included in creditors.

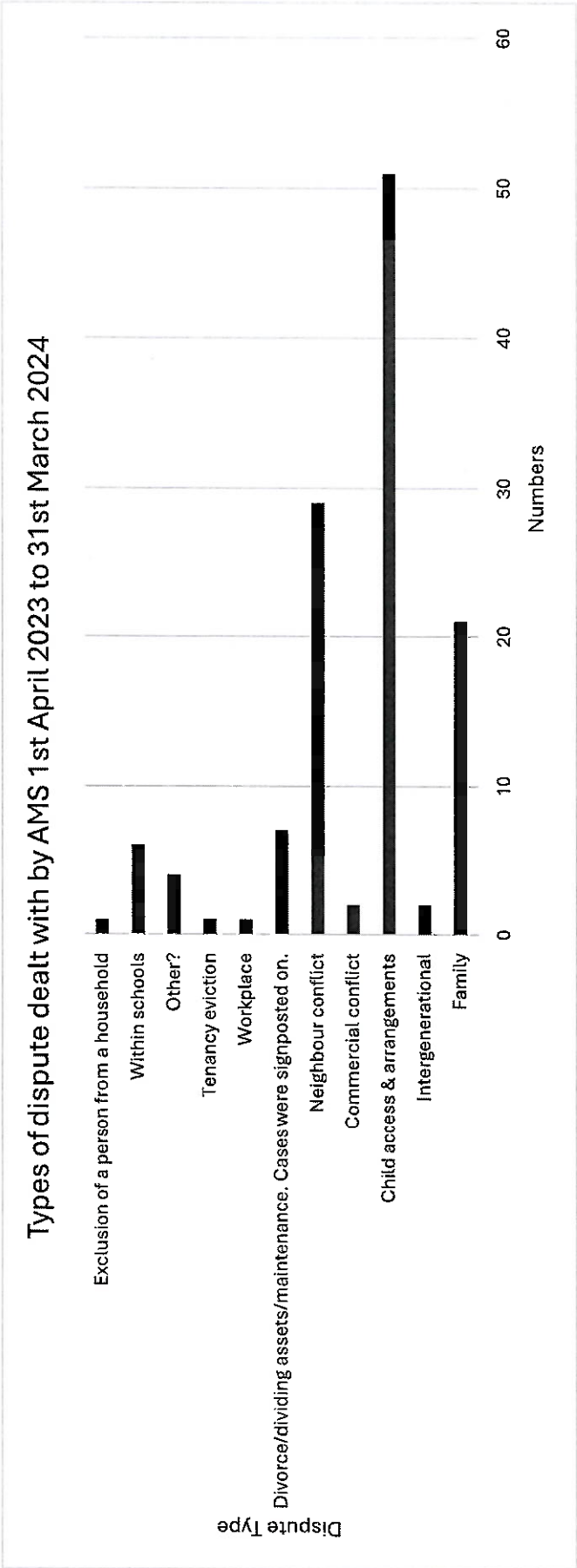
20. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

Appendix 1 – Referral Source



Appendix 2 – Types of Dispute



Accounts

ASHFORD MEDIATION SERVICE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ASHFORD MEDIATION SERVICE

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The following pages do not form part of the statutory financial statements:	
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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	S Pitt, Chair B Naiken-Payne, Trustee (resigned 18 May 2022) S Malone, Trustee E Young, Trustee (resigned 4 May 2022) P C Boucher, Trustee B J Whitworth, Trustee N Malik, Trustee (resigned 31 January 2023)
Charity registered number	1065625
Principal office	Compass House Tufton Street Ashford TN23 1EE
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the Ashford Mediation Service for the year from 1 April 2022 to 31 March 2023. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;
2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;
3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

Achievements and performance

a. REVIEW OF THE YEAR

We are pleased to report this year, that Ashford Mediation Service has offered free mediation, signposting services, information, and education about conflict resolution to all of the residents of the Borough on multiple occasions, through a variety of channels including print, social media, door-to-door leaflet drops, in exhibition spaces, to the youth of the Borough and through broadcast channels, such as Ashford Radio and the BBC.

This has been a very significant achievement for us and we are exceptionally pleased to have met the Service's stated objectives in such a comprehensive manner.

More importantly, through the provision of our mediation services we have prevented the escalation of conflict and reduced the need for further intervention by the Police, Social Services and other authorities who would otherwise have to spend their limited resources on managing these conflicts.

In addition to our core service of mediation, we provide conflict resolution advice, and also referrals to other more appropriate agencies where mediation is not a solution. This broader approach to conflict resolution has achieved a 36% increase in the total number of direct mediation cases and signposting services dealt with by the service, and we have directly assisted 218 adults and 119 children. We know that people share their stories among their families, neighbours and communities and thus resolving individual conflict has a positive significant ripple effect creating more harmonious conditions for so many more individuals.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

Our knowledge about how conflict spreads, means that we know that at least eight other people are involved in at least an indirect way, when a single individual experiences issues. Given that, we have helped over 2,696 people directly in the Borough this year.

We received referrals for help from seven agencies including Ashford Borough Council, Housing Associations, Police, Social Services, Early Help, Parish Council, and IMAGO, and have also achieved a 32% increase in the number of self-referrals directly from the public (see appendix 2). We have supported dispute resolution within families, around childcare arrangements, neighbour disputes, separating couples, and Parish councils (see appendix 3). In addition, this year we have extended our services to include education and information about the benefits, process, and self-help strategies for resolving conflict which have been made available to everyone through a targeted marketing campaign. We are now able to monitor the number of 'visitors' to our web site and have had over 1,000 visitors and over 2,500 views to our web pages since October 2022.

Following our commitment to addressing Family and Youth conflict raised in last year's report, we were delighted to receive grant funding from the Police and Crime Commissioner's Office enabling us to continue our focus on providing wider resources to inform and educate young people and families about the opportunities and benefits of mediation. Our downloadable e-book, 'Ashford Mediation Service Guide to Mediation with Young People and Families', developed this year with the support of Ashford Borough Council, quickly became number two on our most visited pages. We have also published the e-book in Nepalese, Hindi and Polish, the three most commonly spoken languages after English, in the Borough. Despite only posting in February, we have had a total of 594 downloads of this excellent resource.

In addition, all Youth Centres, libraries, and schools have received information and flyers; press packs have been created, 3 Parish Councils and the Leader of Ashford Borough Council have had briefings. We have also appeared in two editions of Ashford For You (and the e-version), a local magazine that reaches every resident in the 130,000 households in Ashford, The Kent Director's magazine, and ABC Staff newsletters.

Our web site and social media campaign including our YouTube channel which contains 18 videos, and the running of numerous blogs and tweets about the campaign, has been managed by Richard Gottfried to whom we are most grateful.

We will be monitoring the impact of these initiatives in various ways and look forward to reporting back next year.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

b. OUR PEOPLE

Having achieved much progress and stability as a result of the input by David Jonker our Service Development Manager we are sorry to report that David decided to make a career change and left his role at the end of March this year. We would like to thank David for the impact he made on moving the service forward after a very unsettled period during 2020 and wish him well in his new role. We are however delighted that he is continuing to be a volunteer mediator and support to the service.

Abi Williams our administrative officer also departed us at the end of the year having secured a full-time position elsewhere. We would also like to thank her for her work and wish her well.

We are delighted to have appointed Emma Bennett at the end of March who has taken on the role of Administrative Officer and will be running the office on a day to basis.

Sue Pitt officially stepped down as Chair at the end of March as is required by our constitution having served for over six years in the role of Trustee/Chair. We also welcome James Murray who will take the Chair from the Annual General Meeting.

Turning to our volunteers, the backbone of the service, out of our 19 volunteer mediators, we maintain a core group of 13 who take on cases and actively engage with the service. We are extremely grateful to them all for their time and expertise and appreciate that without them the service could not run. We are pleased to have recruited one new mediator this year and one has left the service. As case numbers are expected to rise because of our marketing campaigns and other planned developments we are currently, and actively, looking to recruit at least six new volunteer mediators this year.

As intended, monthly Team Meeting were reintroduced by David to develop knowledge, reinforce support structures, and share best practice within our volunteer community. These meeting are deemed to be very positive by those volunteers who attended and will continue in due course. All volunteers and staff have received Safeguarding training, which was delivered by Trustee Peta Boucher in the Autumn of 2022.

As one of our many initiatives to create a sustainable service, we are pleased announce the implementation of our new IT infrastructure system, Salesforce, thanks to the support of our consultant IT Manager Iain Nicholson. The system's launch, and training for all staff and volunteers begins in May 2023. Salesforce enables us to integrate our processes to manage our communications, cases, and client information centrally and systematically. It will also enable us to access more detailed information about the quality and quantity and outcomes of our service. We recognise the importance of this information which will enable us to better understand our client base, our impact within the community and provide more detailed information for grant funding applications and ultimately provide a better service to the community.

We could not conclude this year without thanking the Kent Police for providing us with office space in Compass House and all the excellent amenities that go with it. It is truly a most appreciated gift and it allows us to focus all of our resources on servicing the community.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

c. Message from the chair

As I step down after over six years as Trustee and Chair of AMS, It is with real gratitude that I thank our Trustees Sandra Malone, Deputy Chair and Treasurer; Jon Whitworth, Secretary; and Peta Boucher. Their significant contributions, commitment and dedication to the service, and to me personally, in keeping the service operational and growing through one the most challenging times is gratefully appreciated.

I would also like to thank Belinda Naiken-Payne and Edward Young both of whom left the service due to work commitments in May 2022. Edward served six years as a volunteer mediator, three of which were also as a Trustee and Belinda four years. I would also like to thank Trustee Nazneen Malik who for personal reasons had to leave the service after only a short time.

My time as Chair has been exceptionally rewarding and I have been honoured to manage the considerable improvements to the Service and am pleased that as I leave, I am confident that it is a sustainable and much valued service to the Borough of Ashford.

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

b. FINANCIAL REVIEW

Our successful dual approach to Trustee led outsourcing to an external grant funder has stood us in good stead again this year and has generated considerable income to support the service. As a result, we are pleased to report that we have again had a very successful year financially enabling us to deliver a sustainable service. A full report on this year's financials, produced by our Treasurer, is presented on our Financial Review Section which begins at paragraph 1. However, in summary we started this fiscal year with a bank balance of £66,344. Our income during the year was £73,312 and our expenditure was £52,709, leaving us with a balance of £68,698.

A list of grant funders that we would like to acknowledge with thanks is also attached in Appendix 1. The continued annual support of £14,000 from Ashford Borough Council is gratefully acknowledged.

Our thanks go to our accountants Magee Gammon who once again provided their Independent Examination Services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately four to nine months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to manage the service without disruption.

At the end of this financial year the service held unrestricted funds of £57,918.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27th May 2020.

The Association is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organisations. Intervention by AMS early, prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face to face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies. Here is the link: <https://ashfordmediation.co.uk/2020/10/07/trustee-policy-and-code-of-conduct/>

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down.

All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2022-2023.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. In this year, a conflict of interest declaration was registered by Edward Young with regards to the purchase of new laptops from PC World, whilst he was an employee there. He therefore abstained from decision making in the consideration of suppliers.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases had been delegated to the Development Director and the Administrator, but is now currently being managed by temporary mediator support and Trustees, as previously reported.

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

S Pitt
S Malone
B Naiken-Payne (resigned 18 May 2022)
E Young (resigned 4 May 2022)
P Boucher
B Whitworth
N Malik (resigned 31 January 2023)

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients.

As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

PLANS FOR THE FUTURE

We are very excited to be starting the year with two new key members joining the Service. James Murray begins his term of Chairmanship as from this AGM, and brings a wealth of experience in both business, local government, and voluntary organisations.

We are also looking forward to welcoming our new Service Development Director Tania Gauder, who will be joining us in June.

We intend to continue our ambitions to grow and expand the service in the future around two core areas: families and youth, building on the groundwork laid down last year. More engagement with Youth Services and Schools is on the agenda, providing professional mediation where required, and educating staff and young people to develop the skills to self-manage conflict situations.

Our financial ambition is to secure an annual income of at least £100,000 to provide security for one full time Manager and one part time office support member enabling us to deliver a consistent quality and breadth of service. As our actual case numbers increase to an anticipated circa 300 referrals p.a, we will require additional staff hours which will require additional funding.

These are challenging times in recruiting volunteers. Last year three valuable Trustees departed from our Team, and we will be focussing on recruiting new Trustees to strengthen the Board, ensuring that we have the resources and range of skills and competencies to deliver our plans.

In addition, we need to continue to build our volunteer mediator numbers and to this end are currently advertising for both accredited mediators and those whom we can train.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic and daily pressures on families due to the continuing economic crisis that we all face. The need for conflict resolution and early intervention in the current conditions are very much evident and the stress on families and communities is impacting on people's wellbeing and mental health.

We will continue to advertise our free mediation service and encourage self-referrals from the public. We have in place a more consistent strategy for stakeholder management and the means with which to deliver it. Training starts in June for our staff, Trustees, and volunteer mediators on our new IT infrastructure, Salesforce, which will give us the information we require to better monitor our outcomes and the impact of our service and to continue to develop our profile as a professional free mediation and resolution support for the community of Ashford.

In conclusion, we remain strongly committed to providing the free mediation services that our community has come to expect and appreciate as we move forward in this year to come.

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 10 May 2023 and signed on their behalf by:

S Pitt
Chair

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 10 May 2023

Mr Roland Parry FCA

Magee Gammon Corporate Limited

Chartered Accountants

Henwood House

Henwood

Ashford

Kent

TN24 8DH

ASHFORD MEDIATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	36,632	36,592	73,224	65,340
Investments	4	88	-	88	-
Total income		36,720	36,592	73,312	65,340
Expenditure on:					
Raising funds		7,662	-	7,662	4,510
Charitable activities	5	14,483	30,564	45,047	29,418
Total expenditure		22,145	30,564	52,709	33,928
Net movement in funds		14,575	6,028	20,603	31,412
Reconciliation of funds:					
Total funds brought forward		43,343	4,752	48,095	16,683
Net movement in funds		14,575	6,028	20,603	31,412
Total funds carried forward		57,918	10,780	68,698	48,095

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 22 form part of these financial statements.

ASHFORD MEDIATION SERVICE

BALANCE SHEET AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	8	488	964
Tangible assets	9	1,755	3,774
		<u>2,243</u>	<u>4,738</u>
Current assets			
Debtors	10	216	398
Cash at bank and in hand		66,419	43,095
		<u>66,635</u>	<u>43,493</u>
Creditors: amounts falling due within one year	11	(180)	(136)
Net current assets		<u>66,455</u>	<u>43,357</u>
Total net assets		<u><u>68,698</u></u>	<u><u>48,095</u></u>
Charity funds			
Restricted funds:			
Restricted funds	13	10,780	4,752
Unrestricted funds	13	57,918	43,343
Total funds		<u><u>68,698</u></u>	<u><u>48,095</u></u>

The financial statements were approved and authorised for issue by the Trustees on 10 May 2023 and signed on their behalf by:

S Pitt
Chair

The notes on pages 12 to 22 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	3,132	-	3,132	958
Grants	33,500	36,592	70,092	64,382
	<u>36,632</u>	<u>36,592</u>	<u>73,224</u>	<u>65,340</u>
<i>Total 2022</i>	<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Interest received	88	88	-
	<u>88</u>	<u>88</u>	<u>-</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	14,483	30,564	45,047	29,418
	<u>14,483</u>	<u>30,564</u>	<u>45,047</u>	<u>29,418</u>
<i>Total 2022</i>	<u>16,058</u>	<u>13,360</u>	<u>29,418</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	44,493	554	45,047	29,418
	<u>44,493</u>	<u>554</u>	<u>45,047</u>	<u>29,418</u>
<i>Total 2022</i>	<u>29,350</u>	<u>68</u>	<u>29,418</u>	

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Depreciation	2,019	2,067
Mediators' expenses	89	-
Recruitment costs	-	1,560
Management and consultancy	23,064	11,800
Administrative services	8,896	6,660
Printing, postage and telephone	249	140
Computer costs	923	1,026
Repairs and renewals	-	100
Training mediation	209	1,000
Insurance	227	333
Rent	-	958
Trustee expenses	55	96
Sundry expenses	714	393
Bank charges	72	96
Marketing, advertising and publicity	7,500	2,645
Website amortisation	476	476
	<u>44,493</u>	<u>29,350</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Professional fees	354	-
Payroll fees	200	68
	554	68

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £55 were reimbursed or paid directly to 3 Trustees (2022 - £96 to 1 Trustee) in respect of travel and subsistence costs.

8. Intangible assets

	Website costs £
Cost	
At 1 April 2022	1,440
At 31 March 2023	1,440
Amortisation	
At 1 April 2022	476
Charge for the year	476
At 31 March 2023	952
Net book value	
At 31 March 2023	488
At 31 March 2022	964

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	148	9,892	10,040
At 31 March 2023	148	9,892	10,040
Depreciation			
At 1 April 2022	142	6,124	6,266
Charge for the year	1	2,018	2,019
At 31 March 2023	143	8,142	8,285
Net book value			
At 31 March 2023	5	1,750	1,755
At 31 March 2022	6	3,768	3,774

10. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	85	183
Prepayments and accrued income	131	215
	216	398

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	180	136

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

12. Financial instruments

	2023 £	2022 £
Financial assets		
Financial assets measured at fair value through income and expenditure	66,419	43,095

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	43,343	36,720	(22,145)	57,918
Restricted funds				
National Lottery	2,352	15,612	(17,964)	-
Linda Hogan Community Fund	400	-	(100)	300
Colyer Fergusson	-	5,000	(5,000)	-
KFC Add Hope	2,000	-	-	2,000
The Police and Crime Commissioner's Office	-	15,980	(7,500)	8,480
	4,752	36,592	(30,564)	10,780
Total of funds	48,095	73,312	(52,709)	68,698

National Lottery - Restricted Fund

This funding was granted in order to appoint an Operations Manager, a role that was filled during the year.

The Police and Crime Commissioner's Office - Restricted Fund

This funding was granted in order to pay for specific youth training, digital youth training packs and videos for social media.

Colyer Fergusson- Restricted Fund

This funding was granted in order to pay for staff for the day to day running of the charity.

Linda Hogan Community Fund - Restricted Fund

This funding was granted in order to train a Youth Mediator. Training of the Youth Mediator commenced in the year.

KFC Add Hope Foundation - Restricted Fund

This funding was granted in order to develop a pilot Youth Mediation Service. The funds remain unspent at the balance sheet date.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds				
General Funds - all funds	16,683	47,228	(20,568)	43,343
Restricted funds				
National Lottery	-	15,612	(13,260)	2,352
KFC Add Hope	-	2,000	-	2,000
Linda Hogan Community Fund	-	500	(100)	400
	-	18,112	(13,360)	4,752
Total of funds	16,683	65,340	(33,928)	48,095

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	43,343	36,720	(22,145)	57,918
Restricted funds	4,752	36,592	(30,564)	10,780
	48,095	73,312	(52,709)	68,698

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

14. Summary of funds (continued)

Summary of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2022 £</i>
General funds	16,683	47,228	(20,568)	43,343
Restricted funds	-	18,112	(13,360)	4,752
	<u>16,683</u>	<u>65,340</u>	<u>(33,928)</u>	<u>48,095</u>

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,755	-	1,755
Intangible fixed assets	488	-	488
Current assets	55,855	10,780	66,635
Creditors due within one year	(180)	-	(180)
Total	<u>57,918</u>	<u>10,780</u>	<u>68,698</u>

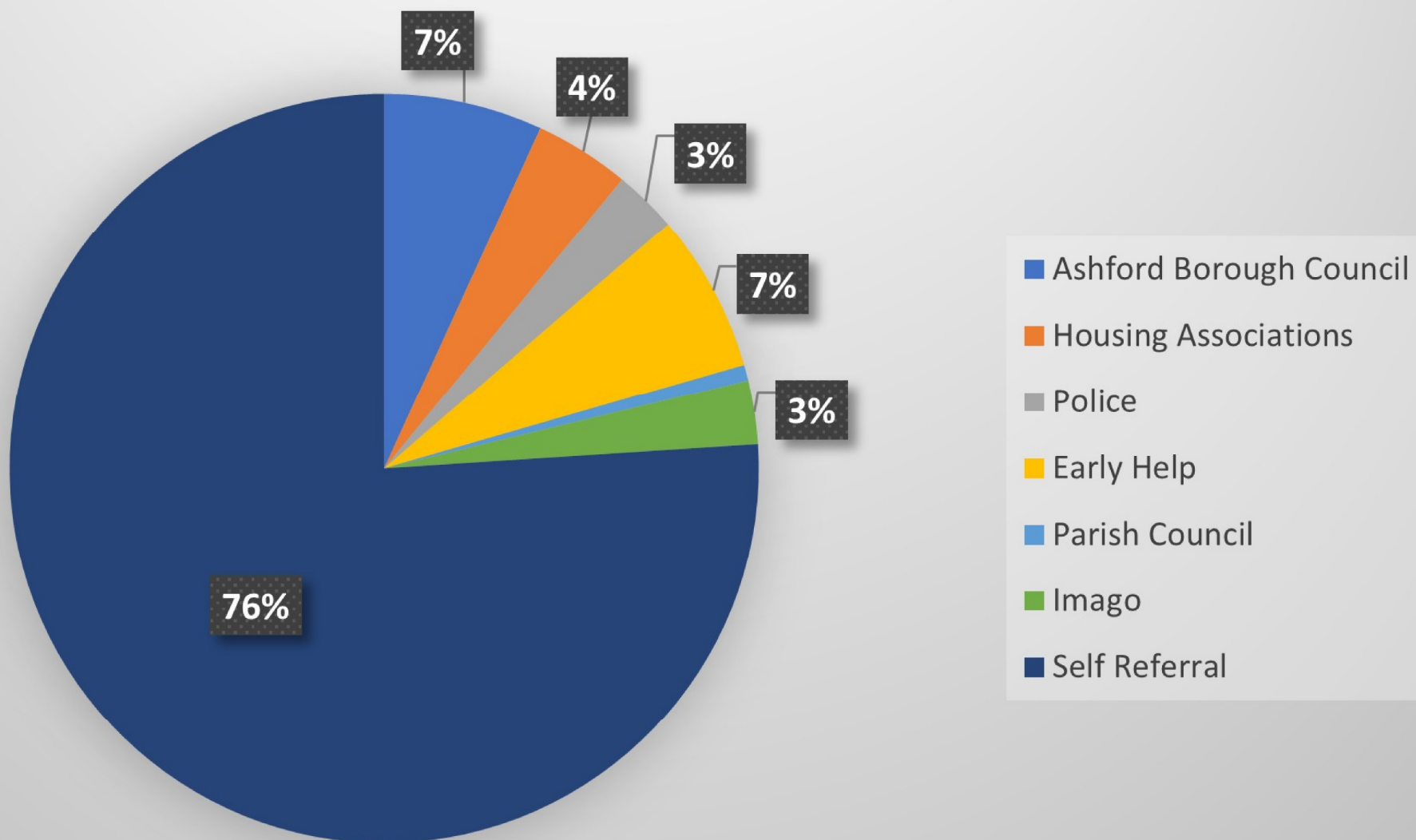
16. Related party transactions

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

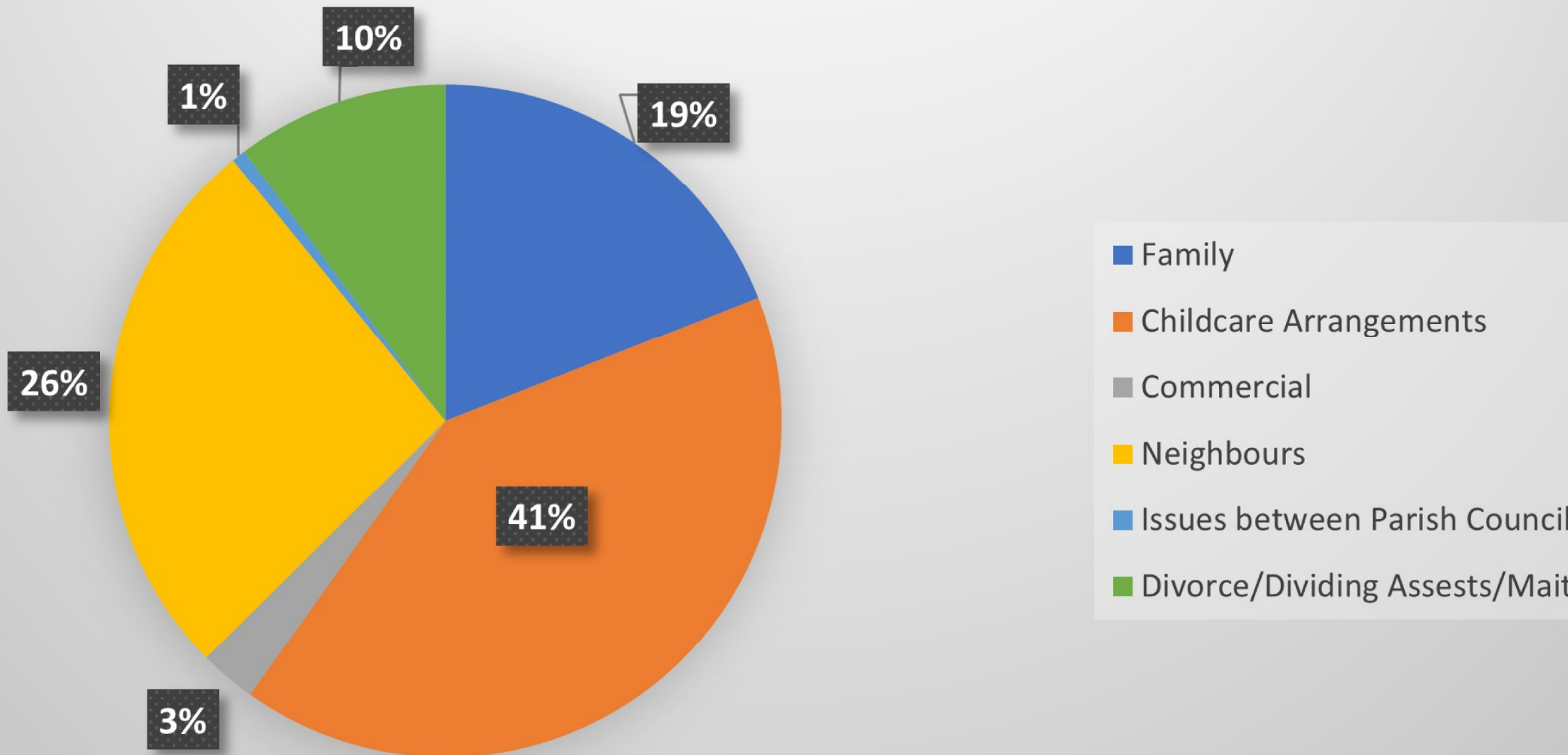
GRANT APPLICATIONS 2021/22

AMS			
What was the application ?	What was it for?	How much was requested?	What was the outcome
Ashford Borough Council SLA	Core Costs	£14,000	Awarded £14,000
The Police and Crime Commissioner's Office	Youth Mediation, Digital Youth mediation and Social Media	£15,980	Awarded £15,980
Colyer Fergusson	Staff Salaries	£15,000	Awarded £15,000 over three years
National Lottery/Community Fund	Staff Salaries	£78,060	Awarded £78,060 last year-paid over three years
Kent Community Foundation	Core Costs	£5,000	Awarded £5,000
Mrs Smith & Mount Trust	Core Costs	£5,000	Awarded £5,000
Henry Smith Charity	Core Costs	£6,000	Awarded £6,000
The Leathersellers' Foundation	Core Costs	£3,500	Awarded £3,500

Pathways of Cases Referred to Ashford Mediation Service April 2022 to March 2023



TYPES OF DISPUTES REFERRED TO ASHFORD MEDIATION SERVICE APRIL 2022 - MARCH 2023



Accounts

ASHFORD MEDIATION SERVICE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

ASHFORD MEDIATION SERVICE

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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2022

Trustees	S Pitt, Chair B Naiken-Payne, Trustee S Malone, Trustee E Young, Trustee (appointed 20 May 2020) P C Boucher, Trustee (appointed 21 September 2021) B J Whitworth, Trustee (appointed 21 September 2021) N Malik, Trustee (appointed 14 December 2021)
Charity registered number	1065625
Principal office	Compass House Tufton Street Ashford TN23 1EE
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the Ashford Mediation Service for 1 April 2021 to 31 March 2022. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;
2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;
3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

Achievements and performance

a. REVIEW OF THE YEAR

We are delighted to report that Ashford Mediation Service has offered free mediation and signposting services to well over 500 people in the past year, but by our calculations, we have affected nearly 4,000 in the borough of Ashford, Kent.

We come to that conclusion because our research has demonstrated that people experiencing conflict and disputes, normally share their stories with at least eight other people.

Being able to positively help people resolves their differences, means that entire families and sometimes whole communities will be able to live better and more harmoniously together.

Part of our work has included 'signposting' people to other services that are better equipped to help them. For example, while we do mediate in child access cases, we do not legally undertake child access arrangements.

Instead, we are proud to work side-by-side with 45 partner organisations in Kent to facilitate the right services for individuals and families.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

This year has seen a remarkable turnaround in our finances as well as in our approach to managing the service. As reported last year, we were particularly challenged in attracting ongoing financial support. Further details are given in the financial review section which begins at paragraph 22 of this report. Overall, our year end financial position is much improved.. This has been achieved through a focussed approach to grant funding, a clear vision for the future development of the service and significant input from our Trustees working alongside a professional fundraising organisation.

On another positive note, we were able to appoint a new Service Development Manager, David Jonker in September, followed by our part time administrative officer, Abi Williams, in November.

Until the appointments noted above, we managed the service through the goodwill of our Trustees and volunteers and I would like to thank those who so generously gave their time to keep the service operating, delivering an excellent service to the public during this time.

Over the past year, we also transitioned our offices from Ashford Police Station to our new permanent home in Compass House, located next to the Police Station in Tufton Street.

We are extremely grateful to Kent Police for generously providing the office space and all the amenities that go with it.

David Jonker's appointment in September heralded the start of renewed commitment to move the service forward, reengaging with mediators and focussing on identifying areas of need in our community.

We identified two areas of concern last year and they will form our focus in the year to come. The two areas of note are conflict within families and conflict with and between youth.

We understand that by reducing conflict between parties has a positive direct, and ripple effect on more people than those in the specific mediation process. It is therefore important to recognise that when we help people through mediation we improve the lives of other family members, neighbours and the wider community and reduce the intervention required by other services.

Our effective marketing campaign and commitment to the 'Keep Ashford Talking' initiative launched by Matthew Scott, the Kent Police and Crime Commissioner in May 2020 resulted in the further development of our signposting service to clients enabling us to provide advice, referrals, and mediation to over 105 clients. As a result of the marketing campaign which we launched in conjunction with Ashford Borough Council's excellent marketing department, we increased our self-referrals from the public by 180%.

Finally, following the appointment of our consultant IT manager, Iain Nicholson, in January 2022, we are also making significant progress on finalising our IT infrastructure enabling the service to integrate its processes to manage our communications, cases, and client information centrally and systematically. It will also enable us to access more detailed information about the quality and quantity and outcomes of our service. We thank him for his hard work and assistance in reaching our IT ambitions.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

b. OUR PEOPLE

We are delighted to have appointed David Jonker Service Development Manager and Abi Williams, as noted above. David is an accredited mediator and originally joined us in 2019 as a volunteer mediator having previously run his own mediation business in South Africa. Abi joined us in November and has a wealth of office management and administrative experience. We are extremely pleased to have both David and Abi on board.

With regards to our mediators this has been a challenging time with individuals' changing circumstances, particularly during the pandemic, affecting their ability to volunteer. However, we have achieved a more stable volunteer base in the last six months and of our 21 mediators, have a core group of 13 who take on cases and engage actively with the service. We appointed two new mediators this year and are actively seeking new volunteers.

With a new manager in place for 6 months our aim has very been to refocus our attention on the amazing volunteers who have maintained the service over the past two years. We have reintroduced monthly team meetings focusing on developing knowledge and reinforcing support structures. Our whole training and development strategy is also under review with the aim of ensuring we have a programme that not only supports our volunteers but ensure we continue to provide a consistent quality service to the community of Ashford.

As always, we are extremely grateful to our volunteer mediators who give their time and expertise and without whom we would not be able to provide a service.

I am also pleased to report that we have appointed three new Trustees to the Board; Jon Whitworth, Nazneen Malik and Peta Boucher who have all already made a significant contribution to the development of the service. I would also like to thank Sandra Malone, Edward Young and Belinda Naiken Payne for their continued commitment and dedication to the service.

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

ASHFORD MEDIATION SERVICE

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

b. FINANCIAL REVIEW

I am delighted to report that our financial position is at its strongest in the history of the service due to a clear focus on developing our expertise and attention to grant funding. A successful grant application from The Kent Community Foundation enabled us to work with a professional grant application organisation which resulted in a number of successful applications the most significant of which was a £78,060, 3 year grant, from The National Lottery Community Fund. A list of the other grants that we are most grateful for, and have secured this year is attached in Appendix 1.

We continue to thank Ashford Borough Council for their steadfast support to the service and their financial contribution of £14,000.

Also, and very importantly, our thanks goes to Magee Gammon, our accountants, who provided their Independent Examination Services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately four to nine months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to manage the service without disruption.

At the end of this financial year the service held unrestricted funds of £43,343 which equates to 15 months of free reserves.

We started this fiscal year with a bank balance of £8,548. Our income during the year was £64,602 and our expenditure was £30,130, leaving us with a balance of £43,020.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27th May 2020.

The Association is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organisations. Intervention by AMS early, prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face to face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies. Here is the link: <https://ashfordmediation.co.uk/2020/10/07/trustee-policy-and-code-of-conduct/>

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down.

All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2021-2022.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. In this year, a conflict of interest declaration was registered by Edward Young with regards to the purchase of new laptops from PC World, whilst he was an employee there. He therefore abstained from decision making in the consideration of suppliers.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases had been delegated to the Development Director and the Administrator, but is now currently being managed by temporary mediator support and Trustees, as previously reported.

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

S Pitt
S Malone
B Naiken-Payne
E Young
P Boucher
B Whitworth
N Malik

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients.

As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

PLANS FOR THE FUTURE

We have great ambitions to move ahead with our plans to grow and expand the service in the future and we noted above that we plan to focus on two core areas this coming year: families and youth. To maintain our positive financial position and ensure we have grant funding to sustain the service going forward we intend to recruit grant funding expertise.

Our financial ambition is to secure an annual income of at least £60,000 enabling us to provide security for one full time Manager and one part time office support member. As our actual case numbers increase to an anticipated circa 300 referrals p.a, we will require additional staff hours which will require additional funding.

To this end we have established a fundraising strategy and process which ensures we operate a rolling programme of applications. With more time now available for strategic work we are also deploying our Trustees to develop ongoing and robust relationships with key grant funders who support our aims.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic. The need for conflict resolution and early intervention in the current conditions are very much evident and the stress on families and communities is impacting on people's wellbeing and mental health.

Our plans for the upcoming year include piloting a Youth Mediation Service which we had planned to do last year but were unable to deliver because of lack of resources. Our intention is to identify the needs of young people within the community and those in a position to help implement such a service, which could include educators, youth leaders and youth groups, social services, and the police.

This year we are reintroducing a support service to individuals who wish to come to mediation, but the other party is unwilling to do so. Rather than have no further means of recourse this will help to provide alternative courses of action for the client to consider, moving the situation forward.

We will continue to advertise our free mediation service and encourage self-referrals from the public. We have in place a more consistent strategy for stakeholder management and the means with which to deliver it.

Once our IT infrastructure is in place this will give us the information, we require to better monitor our outcomes and the impact of our service and to continue to develop our profile as a professional free mediation and resolution support for the community of Ashford.

In conclusion, we remain strongly committed to providing the free mediation services that our community has come to expect and appreciate as we move forward in this year to come.

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 May 2022 and signed on their behalf by:

Mrs S Pitt
Chair

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 May 2022

Mr Roland Parry FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD MEDIATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	47,228	18,112	65,340	59,749
Total income		<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	<u>59,749</u>
Expenditure on:					
Raising funds		4,510	-	4,510	3,000
Charitable activities	4	16,058	13,360	29,418	57,611
Total expenditure		<u>20,568</u>	<u>13,360</u>	<u>33,928</u>	<u>60,611</u>
Net movement in funds		<u>26,660</u>	<u>4,752</u>	<u>31,412</u>	<u>(862)</u>
Reconciliation of funds:					
Total funds brought forward		16,683	-	16,683	17,545
Net movement in funds		26,660	4,752	31,412	(862)
Total funds carried forward		<u>43,343</u>	<u>4,752</u>	<u>48,095</u>	<u>16,683</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 22 form part of these financial statements.

ASHFORD MEDIATION SERVICE

BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Intangible assets	8	964	1,440
Tangible assets	9	3,774	5,841
		<u>4,738</u>	<u>7,281</u>
Current assets			
Debtors	10	398	846
Cash at bank and in hand		43,095	8,623
		<u>43,493</u>	<u>9,469</u>
Creditors: amounts falling due within one year	11	(136)	(67)
Net current assets		<u>43,357</u>	<u>9,402</u>
Total net assets		<u><u>48,095</u></u>	<u><u>16,683</u></u>
Charity funds			
Unrestricted funds	13	43,343	16,683
Total funds		<u><u>48,095</u></u>	<u><u>16,683</u></u>

The financial statements were approved and authorised for issue by the Trustees on 15 May 2022 and signed on their behalf by:

Mrs S Pitt
Chair

The notes on pages 12 to 22 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donations	958	-	958	11,500
Grants	46,270	18,112	64,382	43,378
Similar incoming resources	-	-	-	4,871
	<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	<u>59,749</u>
<i>Total 2021</i>	<u>37,371</u>	<u>22,378</u>	<u>59,749</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	16,058	13,360	29,418	57,611
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>42,915</u>	<u>14,696</u>	<u>57,611</u>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Charitable activities	29,350	68	29,418	57,611
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<i>Total 2021</i>	<u>55,855</u>	<u>1,756</u>	<u>57,611</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Outreach activities	-	-	2,857
Trustees expenses	96	96	31
Marketing, advertising and publicity	2,645	2,645	536
Office salary	-	-	33,063
Office stationery	-	-	151
Printing, postage and telephone	140	140	134
Computer costs	1,026	1,026	1,375
Training mediation	1,000	1,000	4,950
Insurance	333	333	333
Removal costs	-	-	318
Rent	958	958	11,500
Bank charges	96	96	69
Depreciation	2,067	2,067	436
Recruitment costs	1,560	1,560	-
Management consultancy	11,800	11,800	-
Administrative services	6,660	6,660	-
Repairs and renewals	100	100	-
Sundry expenses	393	393	-
Covid supplies and equipment	-	-	102
Website amortisation	476	476	-
	29,350	29,350	55,855

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Payroll fees	68	68	1,756
	68	68	1,756

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. Staff costs

	2022 £	2021 £
Wages and salaries	-	33,063
	<u>-</u>	<u>33,063</u>

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	-	2
	<u>-</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £96 were reimbursed or paid directly to 1 Trustee (2021 - £31 to 1 Trustee) in respect of travel and subsistence costs.

8. Intangible assets

	Website costs £
Cost	
At 1 April 2021	1,440
At 31 March 2022	<u>1,440</u>
Amortisation	
Charge for the year	476
At 31 March 2022	<u>476</u>
Net book value	
At 31 March 2022	<u>964</u>
At 31 March 2021	<u>1,440</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2021	148	9,892	10,040
At 31 March 2022	148	9,892	10,040
Depreciation			
At 1 April 2021	141	4,058	4,199
Charge for the year	1	2,066	2,067
At 31 March 2022	142	6,124	6,266
Net book value			
At 31 March 2022	6	3,768	3,774
At 31 March 2021	7	5,834	5,841

10. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	183	183
Prepayments and accrued income	215	663
	398	846

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	136	67

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12. Financial instruments

	2022 £	2021 £
Financial assets		
Financial assets measured at fair value through income and expenditure	43,095	8,623

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
Unrestricted funds				
General Funds - all funds	16,683	47,228	(20,568)	43,343
Restricted funds				
National Lottery	-	15,612	(13,260)	2,352
KFC Add Hope Foundation	-	2,000	-	2,000
Linda Hogan Community Fund	-	500	(100)	400
	-	18,112	(13,360)	4,752
Total of funds	16,683	65,340	(33,928)	48,095

National Lottery - Restricted Fund

This funding was granted in order to appoint an Operations Manager, a role that was filled during the year.

KFC Add Hope Foundation - Restricted Fund

This funding was granted in order to develop a pilot Youth Mediation Service. The funds remain unspent at the balance sheet date.

Linda Hogan Community Fund - Restricted Fund

This funding was granted in order to train a Youth Mediator. Training of the Youth Mediator commenced in the year.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds - all funds	17,545	37,371	(44,415)	6,182	16,683
Restricted funds					
CAF Tourle	-	4,900	(4,900)	-	-
National Lottery	-	17,478	(11,296)	(6,182)	-
	-	22,378	(16,196)	(6,182)	-
Total of funds	17,545	59,749	(60,611)	-	16,683

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
General funds	16,683	47,228	(20,568)	43,343
Restricted funds	-	18,112	(13,360)	4,752
	16,683	65,340	(33,928)	48,095

Summary of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	17,545	37,371	(44,415)	6,182	16,683
Restricted funds	-	22,378	(16,196)	(6,182)	-
	17,545	59,749	(60,611)	-	16,683

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,774	-	3,774
Intangible fixed assets	964	-	964
Current assets	38,741	4,752	43,493
Creditors due within one year	(136)	-	(136)
Total	43,343	4,752	48,095

16. Related party transactions

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

GRANT APPLICATIONS 2021/22

AMS			
What was the application ?	What was it for?	How much was requested?	What was the outcome
Godinton Charitable Trust	Volunteer Mediator Recruitment	£4K	Awarded £2,500 (last year)
Linda Hogan Community Fund	Mediator Training	£500	Awarded £500
KCF Community Grant	Youth Mediation Pilot	£3K	Awarded £3000
Kentucky Fried Chicken	Youth Mediation	£2k	Awarded £2,000
National Lottery Community Fund	3-year funding for ops director	£78,060	Awarded
Kent Community Foundation Strategic Recovery Fund	Engage a fundraising consultant changed to create fundraising pipeline and implement	£4,770	Awarded £4770
Headley-Pitt Foundation	Core costs	£5000	Awarded £6000
Henry Smith	Core Costs	£20K for three years	Awarded £12K over two years
Swire Trust	Core Costs	£30K over 3 years	Awarded £5000

Accounts

ASHFORD MEDIATION SERVICE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ASHFORD MEDIATION SERVICE

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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Ms B Naiken-Payne Mrs E Neighbour, Secretary (resigned 20 May 2020) Mrs S Pitt, Chair Mr E Young (appointed 20 May 2020) Ms S Malone
Charity registered number	1065625
Principal office	The Annexe Tufton Street Ashford TN23 1BT
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the Ashford Mediation Service for 1 April 2020 to 31 March 2021. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;
2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;
3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

ASHFORD MEDIATION SERVICE

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

Achievements and performance

a. REVIEW OF THE YEAR

This year has been like no other due to the global pandemic that has affected everyone's lives. This is certainly true for Ashford Mediation Service which, whilst off to a good financial and service delivery start at the beginning of the year, has found its operation severely disrupted.

The service has been especially challenged in attracting ongoing financial support, during these difficult times.

On a positive note, we made a very swift and positive decision at the start of the pandemic, to continue our services and indeed, we took the opportunity to extend our remit to help support the community as the pandemic unfolded.

Not only did our office staff transfer to home working, but we transitioned all of our mediation service to online operations. In addition, we introduced a 'Listening Ear and Keep in Touch Service', providing much needed support, and coping strategies to people unable to access traditional face-to-face mediation due to their situation. As one of the few voluntary mediation services which remained open during the whole of the year, we also found ourselves dealing with callers who had nowhere else to go for advice, and we also became a referral point to other services. These services accounted for c90 callers.

Despite the real challenges for both mediators and affected parties, we dealt with c70 cases which transitioned through the process of mediation. Unusually, but not surprisingly, less cases made it to round table mediation, as many people were too challenged with the emotional and practical aspects of the pandemic to fully engage with the process.

We are therefore pleased to report that 50% of these cases were resolved despite the obvious challenges all were presented with.

We were also delighted to be the recipients of grant funding of over £17,000 from The National Lottery Community Fund which enabled us to purchase 19 laptops to provide dedicated home working for our volunteers. It also enabled us to instigate a significant awareness raising campaign and carry out additional training for our mediators.

In May we kick started our 'Keep Ashford Talking' initiative to build collaborative relationships with partners across all of the public sectors bodies and agencies in the Ashford Borough area that in some way must manage or influence those in conflict. We hosted an on- line forum of over 40 representatives with the key -note speech delivered by The Kent Police and Crime Commissioner, Matthew Scott. As a result of this we were able connect and support other agencies and start a signposting campaign to help the community to access the appropriate services more easily and quickly. We intend to continue this initiative, following the easing of the pandemic, and securing of further resources.

Finally, whilst we were aware that Ashford Police Station would at some point be undertaking a considerable refurbishment, we were informed in February that we would have to vacate our office immediately. Although we have not been operating from the Police Station because of Covid restrictions, we nevertheless intended to maintain some sort of office facility and space for training and to mediate clients who wish to use the face -to- face service. This relocation from the Police Station means that we are now considering what our future office and meeting space requirements might be, given the changes in working arrangements, service delivery etc, and we are currently discussing options with both the Police and Ashford Borough Council.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

b. OUR PEOPLE

Due to the financial challenges that we faced last year; the Trustees were required to rethink how we managed our main financial commitments which centred around staffing costs. As a consequence of the financial impact on the service, we have had to reluctantly restructure the team which led to the departure of our Development Director, Ian Redding.

We are most grateful to his dedication to the service over the past 18 months and recognise the extra effort and time he gave to making the transition to home working and enabling the service to remain operational.

Our part time office administrator Brenda Wisbey, also left the service in February, deciding it was time to retire. We would also like to recognise Brenda's contribution, initially as a volunteer, and latterly as member of staff and wish her well for the future.

With regards to our mediators, this has been a very challenging year and has adversely effected availability because of the circumstances and challenges of the pandemic. We are however extremely grateful to those who were still able to give their time and look forward to welcoming back those who have had difficult challenges to deal with during the pandemic. On a positive note, we are very pleased to have recruited and trained 12 new mediators and now have 27 mediators.

This year has been equally challenging for our Trustees, Sandra Malone, Belinda Naiken-Payne and Edward Young, and due to the current situation with no paid staff, we find ourselves operating by their goodwill alone. I would like to thank them all for their insight, advise and dedication to the service.

Finally, I would like to thank our other volunteers Michelle Henry and Adrian Angol-Henry and Roger Pitt and Milly Pitt who have provided us with a range of administration and IT support during the year.

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

ASHFORD MEDIATION SERVICE

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

b. FINANCIAL REVIEW

None of the work we do would be possible without the invaluable support given to us consistently by Ashford Borough Council and we would particularly like to thank them for their support during a challenging transition last year and their financial contribution of £15,000.

Grateful thanks must also go to Kent Police who have generously accommodate us with an office and training facilities to the value of £11,500 per annum.

Also, to Magee Gammon our accountants who provided their Independent Examination services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to manage the Service without disruption. At the end of this financial year the Service held unrestricted reserves of £16,683, which equates to just under five months of free reserves. This falls within the Trustee's ambitions to hold between four and nine months of reserves.

We started this fiscal year with a reserve balance of £17,545. Our income during the year was £59,749 and our expenditure was £60,611, leaving us with a balance of £16,683.

During the year, and in addition to the above mentioned, we had several grants in, including from individuals as well as Charitable Trusts namely:- Tourle Foundation £4,900; KFC Auston Trust £2,000; Cooperative Community Fund £1,243; Godinton Charitable Trust £2500; Donations £1,900.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27th May 2020.

The Association is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organisations. Intervention by AMS early, prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face to face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies. Here is the link: <https://ashfordmediation.co.uk/2020/10/07/trustee-policy-and-code-of-conduct/>

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down.

All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2020-2021.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. In this year, a conflict of interest declaration was registered by Edward Young with regards to the purchase of new laptops from PC World, whilst he was an employee there. He therefore abstained from decision making in the consideration of suppliers.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases had been delegated to the Development Director and the Administrator, but is now currently being managed by temporary mediator support and Trustees, as previously reported.

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

Mrs E Neighbour (resigned May 2020)
Ms S Malone
Ms B Naiken-Payne
Mrs S Pitt
Mr E Young

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients. As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

PLANS FOR THE FUTURE

Notwithstanding the above support and considerable achievements this year, the Covid Pandemic has had a significant impact on the operation of the service.

At the end of this year, we find ourselves celebrating the successes of this year but needing to consider how we continue to provide a flexible and sustainable service going forward.

Our main challenge continues to be the accessing grant funding to support office staff for which we believe we need approximately £60,000. At year end our balance of £16,683 and the 20/21 £14,000 pa grant from Ashford Borough Council gives us a reasonable starting point. We are also waiting to hear the results of a number of grants to the value of £100K for which we have applied.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic. The need for conflict resolution and early intervention in the current conditions are very much evident and the stress on families and communities is impacting on people's wellbeing and mental health.

Our plans for the upcoming year include piloting a Youth Mediation Service where we hope to identify the needs of young people within the community and identifying those in a position to help implement such a service, which could include educators, youth leaders and youth groups, social services and the police.

Our free mediation service, 'Listening Ear', signposting and longer-term education plans are clearly a positive contribution to the community of Ashford as a whole.

It was agreed that the Trustees would meet and review progress on a monthly basis.

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 May 2021 and signed on their behalf by:

Mrs S Pitt
Chair

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 May 2021

Mr Roland Parry FCA

Magee Gammon Corporate Limited
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

ASHFORD MEDIATION SERVICE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	37,371	22,378	59,749	51,548
Total income		<u>37,371</u>	<u>22,378</u>	<u>59,749</u>	<u>51,548</u>
Expenditure on:					
Raising funds		1,500	1,500	3,000	-
Charitable activities	4	42,915	14,696	57,611	43,124
Total expenditure		<u>44,415</u>	<u>16,196</u>	<u>60,611</u>	<u>43,124</u>
Net (expenditure)/income		<u>(7,044)</u>	<u>6,182</u>	<u>(862)</u>	<u>8,424</u>
Transfers between funds	13	<u>6,182</u>	<u>(6,182)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(862)</u>	<u>-</u>	<u>(862)</u>	<u>8,424</u>
Reconciliation of funds:					
Total funds brought forward		17,545	-	17,545	9,121
Net movement in funds		(862)	-	(862)	8,424
Total funds carried forward		<u>16,683</u>	<u>-</u>	<u>16,683</u>	<u>17,545</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 21 form part of these financial statements.

ASHFORD MEDIATION SERVICE

BALANCE SHEET AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	8	1,440	1,440
Tangible assets	9	5,841	218
		<u>7,281</u>	<u>1,658</u>
Current assets			
Debtors	10	846	219
Cash at bank and in hand		8,623	15,762
		<u>9,469</u>	<u>15,981</u>
Creditors: amounts falling due within one year	11	(67)	(94)
		<u>9,402</u>	<u>15,887</u>
Net current assets			
		<u>16,683</u>	<u>17,545</u>
Total net assets			
		<u>16,683</u>	<u>17,545</u>
Charity funds			
Unrestricted funds	13	16,683	17,545
		<u>16,683</u>	<u>17,545</u>
Total funds		<u>16,683</u>	<u>17,545</u>

The financial statements were approved and authorised for issue by the Trustees on 15 May 2021 and signed on their behalf by:

.....
Mrs S Pitt
Chair

The notes on pages 12 to 21 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	11,500	-	11,500	11,500
Grants	21,000	22,378	43,378	39,190
Similar incoming resources	4,871	-	4,871	858
	<u>37,371</u>	<u>22,378</u>	<u>59,749</u>	<u>51,548</u>
<i>Total 2020</i>				
	<u>51,548</u>	<u>-</u>	<u>51,548</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	<u>42,915</u>	<u>14,696</u>	<u>57,611</u>	<u>43,124</u>
<i>Total 2020</i>	<u>43,124</u>	<u>-</u>	<u>43,124</u>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable activities	<u>55,855</u>	<u>1,756</u>	<u>57,611</u>	<u>43,124</u>
<i>Total 2020</i>	<u>43,030</u>	<u>94</u>	<u>43,124</u>	

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Outreach activities	2,857	2,857	-
Trustees expenses	31	31	-
Mediators expenses	-	-	428
Advertising and publicity	536	536	-
Office salary	33,063	33,063	26,343
Recruitment expenses	-	-	1,800
Office stationery	151	151	647
Printing, postage and telephone	134	134	159
Computer costs	1,375	1,375	300
Training mediation	4,950	4,950	1,250
Insurance	333	333	217
Removal costs	318	318	-
Rent	11,500	11,500	11,500
Bank charges	69	69	73
Depreciation	436	436	163
Room hire	-	-	100
Sundry expenses	-	-	50
Covid supplies and equipment	102	102	-
	<u>55,855</u>	<u>55,855</u>	<u>43,030</u>

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Payroll fees	<u>1,756</u>	<u>1,756</u>	<u>94</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Staff costs

	2021 £	2020 £
Wages and salaries	33,063	26,310
Contribution to defined contribution pension schemes	-	33
	<u>33,063</u>	<u>26,343</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>2</u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL-).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Intangible assets

	Website costs £
Cost	
At 1 April 2020	1,440
At 31 March 2021	<u>1,440</u>
Net book value	
At 31 March 2021	<u>1,440</u>
At 31 March 2020	<u>1,440</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2020	148	3,833	3,981
Additions	-	6,059	6,059
At 31 March 2021	<u>148</u>	<u>9,892</u>	<u>10,040</u>
Depreciation			
At 1 April 2020	139	3,624	3,763
Charge for the year	2	434	436
At 31 March 2021	<u>141</u>	<u>4,058</u>	<u>4,199</u>
Net book value			
At 31 March 2021	<u>7</u>	<u>5,834</u>	<u>5,841</u>
At 31 March 2020	<u>9</u>	<u>209</u>	<u>218</u>

10. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	183	182
Prepayments and accrued income	663	37
	<u>846</u>	<u>219</u>

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	<u>67</u>	<u>94</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

12. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>8,623</u>	<u>15,762</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	<u>17,545</u>	<u>37,371</u>	<u>(44,415)</u>	<u>6,182</u>	<u>16,683</u>
Restricted funds					
CAF Tourle	-	4,900	(4,900)	-	-
National Lottery	-	17,478	(11,296)	(6,182)	-
	<u>-</u>	<u>22,378</u>	<u>(16,196)</u>	<u>(6,182)</u>	<u>-</u>
Total of funds	<u><u>17,545</u></u>	<u><u>59,749</u></u>	<u><u>(60,611)</u></u>	<u><u>-</u></u>	<u><u>16,683</u></u>

CAF Tourle - Restricted Fund

This funding was granted in order to fund the training of new mediators. The fund has been expended in full in the year.

National Lottery - Restricted Fund

This funding was granted in order to provide the equipment and resources to allow the core activities to continue remotely during and after the lockdown initiated by the Covid-19 pandemic. The transfers from the fund were to take into account the capital expenditure on IT equipment totalling £6,059 as well as the unspent balance of the fund of £123 which has been agreed can be transferred to unrestricted general reserves.

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	<u>9,121</u>	<u>51,548</u>	<u>(43,124)</u>	<u>17,545</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	17,545	37,371	(44,415)	6,182	16,683
Restricted funds	-	22,378	(16,196)	(6,182)	-
	<u>17,545</u>	<u>59,749</u>	<u>(60,611)</u>	<u>-</u>	<u>16,683</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
General funds	<u>9,121</u>	<u>51,548</u>	<u>(43,124)</u>	<u>17,545</u>

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £Nil (2020 - £33). £Nil (2020 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

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