

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**



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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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<b>Trustees</b>	C Reay, Chair J Curtis, Treasurer S Hewitt J Leech M Stepan (resigned 1 November 2023) A Tuckey O Wilson F Auton (appointed 11 January 2024)
<b>Company registered number</b>	03721723
<b>Charity registered number</b>	1074796
<b>Registered office</b>	1 Barnfield Crescent Exeter EX1 1QT
<b>Chief executive officer</b>	S Hawkins
<b>Key management personnel</b>	S Hawkins (Chief Executive Officer) L Yates (Contract Manager) S Grant (Finance Manager) K Greenway (Management Accountant) N Bradley (Marketing Manager) K Bird (Training Manager) C Baker-Wood (LA Assessor & Operations Supervisor) J Darwen (Operations Supervisor)
<b>Independent auditors</b>	Griffin Courtenay House Pynes Hill Exeter EX2 5AZ
<b>Bankers</b>	Lloyds Bank Plc 5 High Street Swindon Wiltshire BX2 1LB

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**NATIONAL FAMILY MEDIATION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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The Trustees of National Family Mediation (NFM) are pleased to present their report together with the audited financial statements of the charity for the year ended 31st March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law.

The financial statements have been prepared 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) (effective 1 January 2019) – (Charities SORP (FRS 102)), and the Companies Act 2006.

**Objectives and activities**

**Objectives and Activities**

NFM relies on income from grants, fees and charges for mediation services supplied to the general public, and fees for membership services it provides to its affiliated members. No charges are made for information supplied to the public. The NFM website ([www.nfm.org.uk](http://www.nfm.org.uk)) is a great resource for families experiencing breakdown, as well as professionals and other organisations, such as schools. It includes potential referral sources, useful guides to Divorcing and Separating, as well as summer holiday and Christmas schedule planners.

The website remains the focus for the Chief Executive and the Marketing department. We continuously monitor our website analytics, to ensure that the visibility of our website continues to increase. New articles and web content are added frequently, which helps to boost our Google profile. We continue to focus on clients' journeys and clients clicks through the website, to help us gain a better understanding of the main focuses of our audience.

NFM continues to have a contract with the Legal Aid Agency (LAA) to provide publicly funded mediation services across England and Wales, thereby ensuring the public has access to not-for-profit family mediation services in every location. The need for affordable post-separation mediation is often greatest in areas that are hard to reach and where other services have also been hardest hit. The continuing decline of support services and advice and information services means that in most areas there is a deficit of services to meet the need of the local populations. This is vital with the increased cost-of-living, putting ongoing pressure on households.

We continue to rely on our website and call handling to provide information and advice as this remains the most cost-effective means of delivering a service as well as enabling us to ensure that people can access the information in a way that suits their needs.

NFM is a Member organisation and values all its services and members and we continuously strive to ensure that we are offering our members good value for money and a strong, reliable support network.

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

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**Objectives and activities (continued)**

Our charitable objectives as stated in our Memorandum and Articles of Association are as follows:

"4. The objects for which the Association is established are to promote such objects as are exclusively charitable under the law of England and Wales from time to time and in particular (without prejudice to the generality) for the public benefit to: -

4(1) to alleviate hardship and distress caused by the breakup of marriage and family or by families in dispute or difficulty; and,

4(2) to preserve and protect the health, both mental and physical, of adults and children involved in the breakup of marriage and family or family disputes or difficulties; and,

4(3) to promote and co-ordinate services to be provided for such purposes by Members; and,

4(4) to promote education and training for those involved in providing mediation and conciliation services; and,

4(5) to provide assistance through mediation and conciliation services to couples whose relationships appear to be breaking down or who are otherwise in dispute or difficulty; and,

4(6) where such relationships have already broken down, to advise and help in the settlement of differences or potential differences over associated matters such as the residence of and contact with children and financial matters ("the Objects"); and

4(7) to advocate, promote and co-ordinate services and provide support to not for profit mediation and dispute resolution services working in other fields of mediation or dispute resolution."

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

**NFM's Vision**

Our vision is for families in relationship breakdown to resolve their issues concerning their children, finances and property through mediation wherever appropriate.

**NFM's Mission**

The Board of NFM aims to support the provision of timely family mediation and allied supportive services that are affordable, geographically well-distributed and of a high professional standard, to all communities in our society, regardless of ability to pay.

**Marketing & Communications Objectives:**

- i. To further the voice and profile of NFM nationally and to assist its member services to do so locally, in an effective and professional way.
- ii. To inform, consult, liaise and negotiate with government ministers and civil servants and with colleagues in the Family Justice System, at national level and encourage and help services to do so at local level.

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

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**Objectives and activities (continued)**

**Professional Practice Objectives:**

- i. To review, develop and extend training and supervising opportunities within the network.
- ii. To continue to develop training provided to other bodies, by increasing recognition of NFM as a specialist 'preferred' training provider.
- iii. To help establish family mediation as a career option and provide them with both the skills and experience they need to be successful in the role.

**Stability and Sustainability Objectives:**

- i. To ensure that the NFM infrastructure is adequately resourced and 'fit for purpose' in an internal and external environment.
- ii. To ensure that the Chief Executive, staff and national office are the 'go to place' for information and best practice and provide an excellent service.

The Board approved a strategic plan for this year, focused on three key areas:

- Mediation delivery
- Training
- Services

These areas were the priority for the year and were the focus of NFM's activity. However, as in previous years, within that there are opportunities to enhance practice and delivery and improve the client experience.

**Achievements and performance**

**Key Achievements and Performance**

2023/24 was an exciting and significant year, we saw the retirement of the long-standing Chief Executive and the appointment of Sarah Hawkins as CEO. The transition of this role has gone smoothly and the changes that have been implemented by the new CEO have shown improved results throughout the organisation.

Challenges continued throughout the year, with the cost-of-living crisis severely impacting people's disposable income. As part of this, mortgage rates hit highs that had not been seen for nearly 20 years. This forced more people to seek help from the Government in terms of acquiring additional benefits and this has put pressure on relationships that were already struggling.

We continue to offer an excellent level of service and engage both parties quicker and with far more flexibility, with out of hours sessions as well as weekends available. We continue to be a client led service and offer both online and Face to Face sessions.

We have continued to deliver mediation online. This has become the preferred method for clients. This is seen as the best solution for many separating couples, who do not wish to take additional time out of their busy lives to travel to in-person meetings and allows clients to remain in communication but at a distance they feel comfortable with. Using this method of delivery is one of the factors that has led to the growth in mediation income by 11%.

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

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**Achievements and performance (continued)**

Referrals saw an increase of 18% compared to the previous year. This is a significant increase and many factors have played a role in this, such as our direct marketing has been increased as well as some changes within the Family Courts that have highlighted mediation to people that may have alternatively only considered going straight to court. We saw a month by month increase in referrals for all but two months of the year and indications for the coming year are that we will be able to maintain those levels.

Mediation case starts saw an increase of 39% in the year and a month by month increase in nine months of the year, compared to the previous year. This is mainly due to improvements to office processes and an increase in the administration team as well as higher-quality referrals coming through as mediation becomes more well known.

Family courts have continued to struggle with the number of applications and now see the benefits of Early Dispute Resolution (EDR). This led to the changes to the Family Procedure Rules, implemented in April 2024, which allows the courts to request mediation is attempted before they are allowed a further hearing date. This is hoped to relieve the pressure on the Family Court system and allow them to focus on the cases that truly need court intervention.

In the year, the Ministry of Justice continued to offer a £500 voucher towards the cost of mediation for families with children who were not eligible for Legal Aid. More than 28,000 vouchers were issued from August 2021 to 31 March 2024. Analysis of the data shows that 65% of cases do not go to court after attending mediation. This scheme has now been extended until 2025.

Since the launch of the voucher scheme, NFM has claimed 1,018 vouchers on behalf of potential mediation clients of which 864 proceeded to mediation. 79% of the cases that went to mediation included one client who was eligible for Legal Aid. This means the voucher met the cost of the fee-paying client's mediation sessions.

The Legal Aid Agency has said it will continue to allow cases to be held online up to the release of the renewed contract (Sept 2024) and we are confident this will be available for the renewed contract. This allowed us to plan accordingly. The renewal process has been completed and we have received notification that we have been accepted and our contract will continue until September 2025.

Legal Aid remains an important part of people being able to access mediation. Problems with the economy led to seeing legal aid numbers staying the same. Legal Aid for mediation is means tested and is currently available for anyone receiving income related benefits, such as Universal Credit. This does, however, restrict our income as it remains on fixed fees that have not seen an increase since 2004.

We have been working hard to gain additional private fee-paying clients to reduce the gap between Legal Aid clients and private fee-paying clients. In 2023/24 48% of our income was Legal Aid which increased from 2022/23 of 44%. This has been helped by the continuation of the Government voucher scheme, which is charged at our private fee rates, as well as an increase in higher net worth individuals using mediation for Property and Finance cases.

Our online finance tool MOMO has continued to be well received by clients and mediators. The safety it gives for such important information and document storage has proved very popular with clients.

Procedures have been updated with the office and mediators so everyone, where possible, is working via MOMO where they upload, enter and work from throughout a financial case and the outcomes of these cases have increased which has resulted in a 68% increase of final documents being produced. This is the highest percentage in over 15 years.

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

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**Achievements and performance (continued)**

We have created partnerships with One Plus One and Refugee Host Support, which has created two additional revenue streams. Both are restricted funds and the money made will go back into the schemes we are currently running.

General staffing remained stable throughout the year, allowing us to continue to deliver successfully. We recruited 3 new members of the administration team, allowing us to provide an improved, more professional and consistent service to clients.

**Marketing & Communications**

Marketing and communications remain one of the highest priorities for NFM. The majority of people access most services using internet searches, so our continued investment in digital marketing and our website is crucial. Email is the major communication channel for our clients. This means that our IT infrastructure is key to our success.

We have continued to market and develop NFM in providing expert opinions on the range of issues that can occur when couples separate. We are still regularly referred to in the Dear Deidre column feature in The Sun newspaper. We have remained a monthly contributor to the Family Law Articles which allows us to have a voice to Solicitors and other Family Law experts.

We have also had articles in both local and national press, every month throughout the year and were included in a BBC radio Interview to discuss the benefits of mediation.

Due to the success of both our Summer Holiday and Christmas Survival guides, we have refreshed and promoted them, and they have again been taken up in the media. We have also created guides on separating & divorcing, as well as guides on how to become a family mediator.

Ongoing work has been put into maintaining and developing the website and this year has seen an increase each month on hits to the site as well a substantial increase in our organic traffic. This work alongside our Search Engine Optimisation means our visibility is continuing to increase month on month.

NFM's key messages for use in promotions remain:

Family mediation ...

Turn Arguments into Agreements

is usually cheaper, quicker & less confrontational than heading straight to court  
provides long-term solutions that are in the best interests of children and families, not lawyers  
allows families to keep more control of their own destinies, instead of handing it over to courts

National Family Mediation ...

is the largest provider of family mediation in the country  
helps families in conflict, especially those experiencing divorce or separation  
reduces conflict in divorce by avoiding costly court battles  
enables couples to typically take just over three months to finalise divorce or separation; cases going to court take four times as long  
enables couples to work with our mediators who are trained in all aspects of family law  
provides vital support in property, finance and long-term solutions for children  
Leading provider in Child Inclusive Mediation



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

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**Achievements and performance (continued)**

On a professional level, NFM continues its work as a member organisation as part of the Family Mediation Council (FMC) and liaises with the other family mediation providers and the legal profession. NFM was instrumental in helping the FMC develop and launch the MOJ voucher scheme and remains fully involved in the continuation of the scheme.

**Services' Development**

We continued to provide direct help and support to all affiliated services through referrals, voice and representation activity. Referrals to affiliated services increased throughout the year. Member services continue to benefit from our web presence with our extensive PR and Marketing efforts. We also had regular meetings with all Service Managers and included them on the consultations paper for the earlier dispute resolution consultation that NFM submitted.

We also provided support, where required, to help our services complete the application process for the renewed Legal Aid Contract.

We freely provide affiliated services with our hard copy and PDF email-friendly leaflets to use with clients.

NFM has continued to provide support and communication to affiliated members and mediators via the website, which has a dedicated 'services for mediators' section with a focus on training opportunities and vacancies. We have continued to provide monthly bulletins to service managers and their trustees, as well as providing a training bulletin to advertise our CPD events.

The Board agreed to maintain the lower fee for members for the year in recognition that this would provide help and support additional to the activities.

The membership decreased by one in 2023/24. This was due to a service closing.

**Professional Practice & Training**

All training and CPD continues to be delivered on-line and remains very well received. The benefit of providing shorter CPD events on-line means there has been greater capacity that is cost effective for both NFM and the delegates.

The Foundation training program also continues to be delivered remotely and there is still little to no appetite among delegates to return to in person training. The convenience and cost savings through less travel continue to be a big attraction.

During the year, we refreshed and upgraded our courses for Family Mediation Training (FMT), which have been extremely well received by learners and gained us re-accreditation to deliver by the FMC – with excellent feedback from the assessors.

The FMT courses saw a total of 52 attendees. The FMT Program continued to be well attended, which is encouraging as we try to ensure that mediation becomes a recognised and valued profession in its own right. Due to the changes and great feedback from learners, we now hold a waiting list on all FMT courses that run throughout the year.

During the year we also developed and delivered a large number of CPD courses, development continues to create new and interactive courses. After listening to learners, we have created much needed Child Inclusive Mediation (CIM) courses and have launched other courses such as 'Dealing with Neurodivergent clients'.

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

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**Achievements and performance (continued)**

We have continued to offer a range of learning, from self-study courses, to blended learning, this is a split of self-study and completed by a group webinar, as the feedback has continued to show that participants enjoy this style of learning.

**a. Stability and Sustainability**

The ongoing investment in staff to enable us to extend our capabilities and develop new courses has proved effective in continuing to drive up attendance on our training courses. We have seen improvements in wider communication using our social media channels, website and dedicated newsletter.

Again, in website marketing and PR, additional investment has increased the visibility of the website and consequently awareness of our services. Our focus on providing additional supporting materials related to relationship and family breakdown for the general public is helping to raise awareness of NFM as a service.

**Finance Review**

The financial outturn for the year was an increase in our surplus compared to the previous year, further enhancing the resilience of NFM, and giving it the opportunity to achieve more in furtherance of its charitable aims. This is even more positive given the loss of the SPIP (Separated parents information programme) contract in March 2023, which was a significant income stream for NFM. We are pleased to see that the work that has been put into promoting and focusing mediation has allowed us to not only maintain but increase our workload and in turn this has seen the significant increase from the prior year and the impact of this has been easily absorbed.

Total activity-based income increased by 11% for the year, and was £1,088,594 (2023 - £984,012).

For a fourth consecutive year, the Trustees agreed to maintain the 50% reduction in member fees mainly as a gesture of support and because we had increased our surplus to the extent that we could afford to pass on further support to the members.

Our training offering has remained extensive with the number of CPD events delivered and investment into development has been enable us to offer, new and up to date and training.

Our accredited courses have continued to be popular and levels for both our Foundation Training and FMT courses have remained steady. With the investment in the new upgraded FMT, we are now able to offer more places each quarter, which in turn creates the potential for an increase in attendance and income.

The reserve balance at 1 April 2023 totaled £546,238. The charity made a surplus this year of £111,486 which results in a reserve balance at the year-end of £657,724. This consists of £653,408 of unrestricted funds (2023: £544,909), which includes £96,329 of designated funds (2023: £126,566), and restricted funds of £4,316 (2023: £1,329).

**Investment Policy**

To maintain liquidity, the Board places surplus funds on short-term deposit.

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

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### **Reserves Policy**

The Trustees have determined a minimum of reserves as three to six months operating costs plus any long-term contractual liabilities that may be outstanding. For these purposes, operating costs exclude the costs of products and services purchased and supplied directly to Member Services – such as training. In line with the previous year, within this range, the minimum level of reserves has been set at 4 months.

The Trustees review compliance with this policy regularly and the policy itself annually. As a result of the year's surplus, unrestricted funds now stand at £653,408 (2023 - £544,909). The Trustees monitor the position closely and adopt the necessary controls to ensure that there will be adequate liquid reserves to meet their obligations.

### **Plans for the Future**

NFM will continue to focus on the points in the strategic plan for 2024/2025, as agreed by the board above, as well as the more detailed projects below.

1. To increase external consumer awareness, broaden targeting and drive-up quality referrals
  - Target new markets
  - Appeal to more private clients with different marketing strategies
  - Promote the benefits of mediation and the outcomes to new audiences
2. Partnering with other organisations
  - Promoting to external organisations where mediation may be an alternative route
  - Working with current partners and their supporting partners
3. Incorporating technology and be the leader for other services
  - Continue to invest in technology, including MOMO
  - LOOP – Online Legal Services
  - Will writing services
4. Continue to create affordable and creative CPD Courses
  - Ensure we remain current and continue to offer new courses
5. Ensure that affiliated services are included and increase our offering to our members
  - Regular updates and contact with Chief Executive

Our main focus will be to increase mediation. The marketing strategy is to ensure more public awareness of the options outside of the court arena. We will be continuing the good work that has been done over the years but also focus on the quality of referrals and build on our reputation. Our focus will remain on Property and Finances cases and focus on the right demographics for these campaigns.

We will continue to promote Mediation and work alongside the FMC to ensure that we remain in the forefront of changes and have a voice for both NFM and our services.

Our direct marketing continues to produce good results for public awareness and has helped to sustain our referral levels. We will ensure that we continue to be represented with good coverage and keep NFM in the media.

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

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### **Going Concern**

The going concern of NFM is reliant on preserving a sufficient level of reserves and adequately funding the balance sheet. In making their going concern assessment in connection with preparing the financial statements, the Trustees considered a wide range of information including NFM's long-term business and strategic plans, forecasts and projections, estimated capital, funding and liquidity requirements, contingent liabilities and the reasonably possible changes in trading performance arising from potential economic, market and product developments.

Having assessed this information and the principal risks and uncertainties, the Trustees are satisfied that NFM has adequate resources to continue operations for a period of at least twelve months from the date of this report and therefore consider it appropriate to adopt the going concern basis of accounting in preparing the financial statements.

#### **a. Principal risk and uncertainties**

Risk is managed by the Treasurer and, on a day to day basis, the Chief Executive Officer and Finance Manager. Risk management is reviewed by the Board every 6 months.

The risk management matrix considers the operation of the network as a whole and identifies the specific activities and risks of the component parts of the organisation.

The 3 main risk areas for the organisation are:

- 1) Loss of the Legal Aid Contract
- 2) Reduction in training income / Loss of the accreditation to run the Family Mediation Training
- 3) Loss of key staff

### **Structure, governance and management**

#### **Administrative details**

##### **Constitution and Governing Document**

NFM is a registered charity and company limited by guarantee, incorporated in 2000 to take over the activities of the previously unincorporated organisation of the same name that was established in 1981. The company was set up under a Memorandum of Association, which established the objects and powers of the company and is governed by its Articles of Association, last updated in May 2012.

##### **Recruitment and Appointment of Trustees**

The Directors of the company are known as Trustees for the purposes of charity law and throughout this report are collectively referred to as the Trustees.

At each annual general meeting one third of the Trustees must retire from office. The Trustees to retire by rotation shall be those who have been longest in office since their last appointment. All Trustees are appointed for an initial term of three years from the date of the AGM at which the appointments were ratified, and each may stand for re-election for a second term at the end of which they would normally stand down. Only individual trustees may be appointed. The Articles of Association permit any individual or not for profit organisation to become a member of the charity and for any individual member to be a Trustee of the charity. In addition, a Trustee may stand for re-election for up to a maximum of two consecutive terms.

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

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**Structure, governance and management (continued)**

All Trustees receive induction training and a Trustee Induction Pack.

The Board, on occasion, recruits expert advisors to support the work of the organisation. This enables the professional voice of practitioners to contribute to the development of NFM and its service delivery.

**Organisation**

As set out in the Articles of Association the full complement of Trustees should be the Chair, and up to five Independent Trustees. The Board may co-opt additional Trustees as the operational needs of the charity may require. The minimum number of Trustees is three. The Board meets four times a year in addition to the AGM.

Day to day operations and financial matters are delegated to the Chief Executive Officer.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company 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:

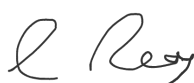
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the Trustees of the charity on  
12/16/2024 and signed on its behalf by:

**C Reay**  
(Chair of Trustees)



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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL FAMILY MEDIATION**

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**Opinion**

We have audited the financial statements of National Family Mediation (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL FAMILY MEDIATION**  
**(CONTINUED)**

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**Other information**

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NATIONAL FAMILY MEDIATION**  
**(CONTINUED)**

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Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit procedures have reviewed for evidence of management override, any ongoing legal cases, completeness of related party transactions, as well as ongoing consideration of fraud and irregularities during the whole audit process.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

**Use of our report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Laura Waycott FCA (Senior statutory auditor)**  
**for and on behalf of Griffin**

Statutory Auditors  
Courtenay House  
Pynes Hill  
Exeter  
EX2 5AZ

Date: 19/12/24

Griffin are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	4	-	20	20	43
Charitable activities	5	17,220	1,059,108	1,076,328	980,366
Investments	6	-	12,246	12,246	3,603
<b>Total income</b>		<b>17,220</b>	<b>1,071,374</b>	<b>1,088,594</b>	<b>984,012</b>
<b>Expenditure on:</b>					
Charitable activities	7	14,233	962,875	977,108	958,642
<b>Total expenditure</b>		<b>14,233</b>	<b>962,875</b>	<b>977,108</b>	<b>958,642</b>
<b>Net movement in funds</b>		<b>2,987</b>	<b>108,499</b>	<b>111,486</b>	<b>25,370</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,329	544,909	546,238	520,868
Net movement in funds		2,987	108,499	111,486	25,370
<b>Total funds carried forward</b>		<b>4,316</b>	<b>653,408</b>	<b>657,724</b>	<b>546,238</b>

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

The notes on pages 19 to 37 form part of these financial statements.

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)  
REGISTERED NUMBER: 03721723

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	12	854	1,281
		<u>854</u>	<u>1,281</u>
<b>Current assets</b>			
Debtors	13	154,253	168,428
Cash at bank and in hand		683,567	553,568
		<u>837,820</u>	<u>721,996</u>
Creditors: amounts falling due within one year	14	(180,950)	(177,039)
<b>Net current assets</b>		<u>656,870</u>	<u>544,957</u>
<b>Total assets less current liabilities</b>		<u>657,724</u>	<u>546,238</u>
<b>Net assets excluding pension asset</b>		<u>657,724</u>	<u>546,238</u>
<b>Total net assets</b>		<u><u>657,724</u></u>	<u><u>546,238</u></u>
<b>Charity funds</b>			
Restricted funds	16	4,316	1,329
Unrestricted funds	16	653,408	544,909
<b>Total funds</b>		<u><u>657,724</u></u>	<u><u>546,238</u></u>

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

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The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.


However, an audit is required in accordance with section 144 of the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on  
12/16/2024 and signed on their behalf by:

**C Reay**  
(Chair of Trustees)



The notes on pages 19 to 37 form part of these financial statements.

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	117,753	96
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	12,246	3,603
<b>Net cash provided by investing activities</b>	12,246	3,603
<b>Cash flows from financing activities</b>		
<b>Net cash provided by financing activities</b>	-	-
<b>Change in cash and cash equivalents in the year</b>	129,999	3,699
Cash and cash equivalents at the beginning of the year	553,568	549,869
<b>Cash and cash equivalents at the end of the year</b>	683,567	553,568

The notes on pages 19 to 37 form part of these financial statements

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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**1. General information**

National Family Mediation is a private limited company by guarantee without share capital use of 'limited' exemption, registered in England and Wales. The registered office is 1 Barnfield Crescent, Exeter, England, EX1 1QT.

**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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

National Family Mediation 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 Going concern**

The trustees confirmed that, having considered their expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern.

**2.3 Income**

All income is recognised once the Company 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.

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

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

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £500 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, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment	-	20% Straight line
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Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of financial activities.

**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.

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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**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 Company 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 Company 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 Operating leases**

Rentals paid under operating leases are charged to the Statement of financial activities on a straight-line basis over the lease term.

**2.12 Pensions**

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

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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**2. Accounting policies (continued)**

**2.13 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 Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company 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.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported for assets and liabilities as at the balance sheet date, and the amounts reported for revenues and expenses during the year. However, the nature of the estimation means that actual outcomes could differ from those estimates. Whilst there is a level of assumption in these judgements, the Trustees feel that these are unlikely to have a significant effect on, or cause material error, to the amounts recognised in the financial statements.



**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**4. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	20	20
	<u>20</u>	<u>20</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	43	43
	<u>43</u>	<u>43</u>

**5. Income from charitable activities**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Service support & development	-	12,473	12,473
Training	-	144,687	144,687
Direct Service Provision	17,220	901,948	919,168
	<u>17,220</u>	<u>1,059,108</u>	<u>1,076,328</u>
		<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Service support & development		11,194	11,194
Training		160,841	160,841
Direct service provision		808,331	808,331
		<u>980,366</u>	<u>980,366</u>

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Investment income	12,246	<b>12,246</b>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	3,603	3,603

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Service support & development	-	28,720	<b>28,720</b>
Training	-	191,154	<b>191,154</b>
Direct service provision	14,233	743,001	<b>757,234</b>
	<u>14,233</u>	<u>962,875</u>	<u><b>977,108</b></u>

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**7. Analysis of expenditure on charitable activities (continued)**

**Summary by fund type (continued)**

	<i>As restated Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Service support & development	159,603	159,603
Training	175,015	175,015
Direct service provision	624,024	624,024
	<u>958,642</u>	<u>958,642</u>

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Service Support & Development	12,400	16,320	<b>28,720</b>
Training	169,622	21,532	<b>191,154</b>
Direct Service Provision	626,506	130,728	<b>757,234</b>
	<u>808,528</u>	<u>168,580</u>	<u><b>977,108</b></u>

	<i>As restated Activities undertaken directly 2023 £</i>	<i>As restated Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Service Support & Development	126,883	32,720	159,603
Training	148,303	26,712	175,015
Direct Service Provision	508,826	115,198	624,024
	<u>784,012</u>	<u>174,630</u>	<u>958,642</u>

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Service support &amp; development 2024 £</b>	<b>Training 2024 £</b>	<b>Direct service provision 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	4,986	54,105	246,245	<b>305,336</b>
Professional practice committee	7,414	106,613	364,490	<b>478,517</b>
Office costs	-	-	293	<b>293</b>
Travel and subsistence	-	206	610	<b>816</b>
Subcontractor costs	-	8,698	14,868	<b>23,566</b>
	<u>12,400</u>	<u>169,622</u>	<u>626,506</u>	<u><b>808,528</b></u>
	<u><u>12,400</u></u>	<u><u>169,622</u></u>	<u><u>626,506</u></u>	<u><u><b>808,528</b></u></u>
	<i>As Restated Service support &amp; development 2023 £</i>	<i>Training 2023 £</i>	<i>Direct service provision 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	89,395	145,975	111,966	347,336
Professional practice committee	37,488	2,328	395,796	435,612
Office costs	-	-	22	22
Travel and subsistence	-	-	1,042	1,042
	<u>126,883</u>	<u>148,303</u>	<u>508,826</u>	<u>784,012</u>
	<u><u>126,883</u></u>	<u><u>148,303</u></u>	<u><u>508,826</u></u>	<u><u>784,012</u></u>

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Service Support &amp; Development 2024 £</b>	<b>Training 2024 £</b>	<b>Direct Service Provision 2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	355	4,975	30,204	<b>35,534</b>
Depreciation	4	60	363	<b>427</b>
Professional practice committee	68	951	5,772	<b>6,791</b>
Rent and rates	137	1,917	11,638	<b>13,692</b>
Insurance	32	442	2,687	<b>3,161</b>
Telephone	56	786	4,773	<b>5,615</b>
Office costs	25	348	2,112	<b>2,485</b>
Computer software and maintenance costs	386	5,410	32,845	<b>38,641</b>
Printing, postage and stationery	21	297	1,807	<b>2,125</b>
Subscriptions	20	280	1,703	<b>2,003</b>
Travel and subsistence	2	28	167	<b>197</b>
Advertising and marketing	337	4,721	28,664	<b>33,722</b>
Legal and professional fees	40	564	3,424	<b>4,028</b>
Bank charges	54	753	4,569	<b>5,376</b>
Bad debt	894	-	-	<b>894</b>
Subcontractor costs	4,151	-	-	<b>4,151</b>
Governance costs	9,738	-	-	<b>9,738</b>
	<b>16,320</b>	<b>21,532</b>	<b>130,728</b>	<b>168,580</b>

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**8. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>As Restated Service Support &amp; Development 2023 £</i>	<i>As Restated Training 2023 £</i>	<i>As Restated Direct Service Provision 2023 £</i>	<i>Total funds 2023 £</i>
Staff costs	1,633	1,739	7,494	10,866
Depreciation	64	68	295	427
Professional practice committee	3,345	3,568	15,388	22,301
Rent and rates	2,223	2,372	10,228	14,823
Insurance	439	468	2,017	2,924
Telephone	433	461	1,991	2,885
Office costs	682	727	3,135	4,544
Computer software and maintenance costs	5,441	5,804	25,028	36,273
Printing, postage and stationery	941	1,004	4,328	6,273
Subscriptions	149	160	687	996
Travel and subsistence	58	61	266	385
Advertising and marketing	6,904	7,364	31,758	46,026
Legal and professional fees	2,244	2,393	10,320	14,957
Bank charges	480	523	2,263	3,266
Subcontractor costs	4,407	-	-	4,407
Governance costs	3,277	-	-	3,277
	<u>32,720</u>	<u>26,712</u>	<u>115,198</u>	<u>174,630</u>

**9. Auditors' remuneration**

The auditors' remuneration amounts to an auditor fee of £8,700 (2023 - £2,857 independent examiners fee).

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**NATIONAL FAMILY MEDIATION**  
**(A company limited by guarantee)**

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

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**10. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>316,377</b>	333,375
Social security costs	<b>19,278</b>	19,439
Contribution to defined contribution pension schemes	<b>5,215</b>	5,388
	<b>340,870</b>	358,202

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

	<b>2024</b>	<b>2023</b>
	<b>No.</b>	<b>No.</b>
Average number of employees	<b>17</b>	22

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

The total employee benefits, including employers pension costs, of the key management personnel of the charity were £173,837 (2023 - £199,373). This also included payments to self employed staff who invoice for their services separately, and are not paid through the PAYE scheme.

**11. Trustees' remuneration and expenses**

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

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £83).

**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**12. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2023	22,369
Disposals	(20,234)
At 31 March 2024	<u>2,135</u>
<b>Depreciation</b>	
At 1 April 2023	21,088
Charge for the year	427
On disposals	(20,234)
At 31 March 2024	<u>1,281</u>
<b>Net book value</b>	
At 31 March 2024	<u><u>854</u></u>
At 31 March 2023	<u><u>1,281</u></u>

**13. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	140,069	150,753
Other debtors	1,593	-
Prepayments and accrued income	12,591	17,675
	<u><u>154,253</u></u>	<u><u>168,428</u></u>



**NATIONAL FAMILY MEDIATION**  
(A company limited by guarantee)

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

**14. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	38,880	44,414
Other taxation and social security	72,423	64,855
Accruals and deferred income	69,647	67,770
	<u>180,950</u>	<u>177,039</u>
	2024 £	2023 £
Deferred income at 1 April 2023	50,210	59,709
Resources deferred during the year	50,268	50,210
Amounts released from previous periods	(50,210)	(59,709)
	<u>50,268</u>	<u>50,210</u>

Deferred income relates to income received in advance for; affiliation fees £12,413 (2023: £13,973), training £31,730 (2023: £32,045) and mediation fees £6,125 (2023: £4,192).

**15. Prior year adjustment**

The split of expenditure between direct and support costs, as well as the % split of expenditure between the Charity's activities, has been restated to better reflect the overall activity of the Charity.

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

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Training	126,566	144,722	(174,959)	96,329
	<u>126,566</u>	<u>144,722</u>	<u>(174,959)</u>	<u>96,329</u>
<b>General funds</b>				
General unrestricted funds	418,343	926,652	(787,916)	557,079
	<u>418,343</u>	<u>926,652</u>	<u>(787,916)</u>	<u>557,079</u>
<b>Total Unrestricted funds</b>	<u>544,909</u>	<u>1,071,374</u>	<u>(962,875)</u>	<u>653,408</u>
<b>Restricted funds</b>				
Avril Reid Award	1,329	-	-	1,329
Opo	-	13,845	(13,845)	-
Refugee support	-	3,375	(388)	2,987
	<u>1,329</u>	<u>17,220</u>	<u>(14,233)</u>	<u>4,316</u>
<b>Total of funds</b>	<u><u>546,238</u></u>	<u><u>1,088,594</u></u>	<u><u>(977,108)</u></u>	<u><u>657,724</u></u>

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

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**16. Statement of funds (continued)**

Restricted funds represent specific projects which are restricted by virtue of their funding contracts.

Nature and purpose of designated funds:-

**Training**

The board has agreed that any surplus from the sale of training courses will be designated to be spent on the professional development of the charity's training programmes.

Nature and purpose of restricted funds:-

**Avril Reid Award**

The Avril Reid Award was established in 2007 and is a fund provided by Michael Reid to be awarded at the NFM AGM. It is an award for innovation in mediation practice and is reserved for this purpose.

**OPO**

OPO (One Plus One) is a collaboration with the 'Separating better' App that has been funded via the Department of Work and Pensions and will equip parents with the practical information and emotional skills they need to put arrangements in place that work in the best interests of their children. The app is available to download for free now, and offers an accessible and sustainable solution to supporting parents through many of the practical steps of separation to help them to co-parent effectively. As part of this project, National Family Mediation will be offering mediation services to a small sample of parents outside of the app. Around 230 people will be randomly selected and invited to attend two free mediation sessions with their ex-partner to support their separation journey.

**Refugee Support**

Refugee Host Support is a scheme offered to Local Authorities to help Ukrainian refugees and their host families to gain access to much needed support. Local Authorities can buy packages and included in the package is mediation with a Ukrainian Mediator, who can both sides find harmony in living together where cultures and ideas can be very different.

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

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Training	138,467	160,841	(172,742)	126,566
	<u>138,467</u>	<u>160,841</u>	<u>(172,742)</u>	<u>126,566</u>
<b>General funds</b>				
General unrestricted funds	381,072	823,171	(785,900)	418,343
	<u>381,072</u>	<u>823,171</u>	<u>(785,900)</u>	<u>418,343</u>
<b>Total Unrestricted funds</b>	519,539	984,012	(958,642)	544,909
	<u>519,539</u>	<u>984,012</u>	<u>(958,642)</u>	<u>544,909</u>
<b>Restricted funds</b>				
Avril Reid Award	1,329	-	-	1,329
	<u>1,329</u>	<u>-</u>	<u>-</u>	<u>1,329</u>
<b>Total of funds</b>	520,868	984,012	(958,642)	546,238
	<u><u>520,868</u></u>	<u><u>984,012</u></u>	<u><u>(958,642)</u></u>	<u><u>546,238</u></u>

**17. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2024 £</i>
Designated funds	126,566	144,722	(174,959)	96,329
General funds	418,343	926,652	(787,916)	557,079
Restricted funds	1,329	17,220	(14,233)	4,316
	<u>126,566</u>	<u>144,722</u>	<u>(174,959)</u>	<u>96,329</u>
	<u>418,343</u>	<u>926,652</u>	<u>(787,916)</u>	<u>557,079</u>
	<u>1,329</u>	<u>17,220</u>	<u>(14,233)</u>	<u>4,316</u>
	<u><u>546,238</u></u>	<u><u>1,088,594</u></u>	<u><u>(977,108)</u></u>	<u><u>657,724</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
Designated funds	138,467	160,841	(172,742)	126,566
General funds	381,072	823,171	(785,900)	418,343
Restricted funds	1,329	-	-	1,329
	<u>520,868</u>	<u>984,012</u>	<u>(958,642)</u>	<u>546,238</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Restricted funds 2024</b>	<b>Unrestricted funds 2024</b>	<b>Total funds 2024</b>
	£	£	£
Tangible fixed assets	-	854	<b>854</b>
Current assets	4,316	833,504	<b>837,820</b>
Creditors due within one year	-	(180,950)	<b>(180,950)</b>
<b>Total</b>	<u>4,316</u>	<u>653,408</u>	<u><b>657,724</b></u>

**Analysis of net assets between funds - prior period**

	<i>Restricted funds 2023</i>	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£	£
Tangible fixed assets	-	1,281	1,281
Current assets	1,329	720,667	721,996
Creditors due within one year	-	(177,039)	(177,039)
<b>Total</b>	<u>1,329</u>	<u>544,909</u>	<u>546,238</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**19. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	111,486	25,370
<b>Adjustments for:</b>		
Depreciation charges	427	427
Investment income	(12,246)	(3,603)
Decrease/(Increase) in debtors	14,175	(12,884)
(Decrease)/Increase in creditors	3,911	(9,214)
<b>Net cash provided by operating activities</b>	<b>117,753</b>	<b>96</b>

**20. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	683,567	553,568
<b>Total cash and cash equivalents</b>	<b>683,567</b>	<b>553,568</b>

**21. Analysis of changes in net debt**

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	553,568	129,999	683,567
	<b>553,568</b>	<b>129,999</b>	<b>683,567</b>

**22. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independent administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £5,963 (2023: £5,707).

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**23. Operating lease commitments**

At 31 March 2024 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	12,312	2,445
Later than 1 year and not later than 5 years	40,634	-
Later than 5 years	2,654	-
	<u>55,600</u>	<u>2,445</u>

**24. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £1 for the debts and liabilities contracted before he/she ceases to be a member.

**25. Related party transactions**

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