

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



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 2025**

Trustees	C Reay, Chair J Curtis, Treasurer S Hewitt J Leech A Tuckey O Wilson F Auton
Company registered number	03721723
Charity registered number	1074796
Registered office	1 Barnfield Crescent Exeter EX1 1QT
Chief executive officer	S Hawkins
Key management personnel	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)
Independent auditors	Griffin Courtenay House Pynes Hill Exeter EX2 5AZ
Bankers	Lloyds Bank Plc 5 High Street Swindon Wiltshire BX2 1LB

NATIONAL FAMILY MEDIATION
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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 2025.

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

a. Objectives and Activities

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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, as well as income from Training. No charges are made for information supplied to the public. The NFM website (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, updated guides to Divorcing and Separating, as well as Summer holiday and Christmas schedule planners, which have proved to be more popular than ever.

The website is our main tool for reaching clients and it 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. Changes to Google's SEO and the implementation of AI on answering searched questions have impacted all services and the focus has been to raise our ranking and continue to ensure that NFM remain the leader in advice for separating couples, giving people the confidence to use our service when they are looking for mediation.

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. We have made efforts to increase publications at regional level, to increase awareness in locations that we know Family Courts have increasing high number of applications.

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. These services are vital with the high 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 2025

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 2025

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

Challenges continued throughout the year, with the cost-of-living crisis continuing to impact people's disposable income. The impact of the crisis throughout the year has continued to see more people requiring help from the Government and the benefits system.

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. This year has seen the highest level of mediation sessions conducted in NFM's 43 years.

Online mediation has remained 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. Utilising this method of delivery is one of the factors that has led to the growth in mediation income by 21%.

Referrals saw an increase of 6% compared to the previous year. Many factors have played a role in this, such as our direct marketing and changes within the Family Courts system that have highlighted mediation to people that may have alternatively only considered going straight to court.

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

Achievements and performance (continued)

Mediation case starts saw an increase of 26% 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 in our office processes and an increase in the administration team as well as higher-quality referrals coming through as mediation becomes more well known. This level of mediation is the highest NFM have conducted since it started.

Family courts have again continued to struggle with the number of applications and courts now see the benefits of Early Dispute Resolution (EDR). We have seen a significant increase in Courts now referring people out of court to try mediation and to include CIM (Child Inclusive Mediation).

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 56,000 vouchers were issued from August 2021 to 31 March 2025. Analysis of the data shows that 71% of cases do not go to court after attending mediation. This scheme has now been extended until March 2026.

Since the launch of the voucher scheme, NFM has claimed 1,625 vouchers on behalf of potential mediation clients of which 864 proceeded to mediation. 76% 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.

In addition, the Legal Aid Agency have renewed NFM's contract for funding and the new contract has been extended until March 2026.

Legal Aid remains an important part of people being able to access mediation. The problems within the economy over the past year have led to us seeing Legal Aid numbers remain steady. 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.

This year work continued to gain additional private fee-paying clients to reduce the gap between Legal Aid clients and private fee-paying clients. In 2024/25, 54% of our income was Legal Aid which decreased from 2023/24 of 58%.

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 (which allows clients to upload and store their financial information relevant to their mediation case in a secure way) 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. We have continued to make improvements, as more users and mediators utilize the system, the feedback has enabled us to make changes for a better experience.

General staffing remained stable throughout the year, allowing us to continue to deliver successfully. We increased our administration team, allowing us to provide an improved, more professional and consistent service to clients.

Marketing & Communications

Marketing and communications remains 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.

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

Achievements and performance (continued)

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 accessed new publications such as Family Law Week and the Divorce Magazine.

We have also had articles in both local and national press, every month throughout the year

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 continued to update and market guides on separating & divorcing, as well as guides on how to become a family mediator. These have proved to be increasingly popular and will remain a main feature of our marketing program.

Ongoing work has been put into maintaining and developing the website and a plan has been produced to make our website more accessible to users on mobile phones. Which will allow us to have a larger reach.

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

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.

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

Achievements and performance (continued)

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 member fee for members for the year in recognition that this would provide help and support additional to the activities.

The membership increased by one in 2024/25.

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 (FMT) continues to be delivered remotely and currently there remains no appetite among delegates to return to in person training. The convenience and cost savings through less travel continue to be a big attraction.

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. We continue to hold a waiting list on all FMT courses that run throughout the year.

During the year we also developed and delivered many CPD courses, and development continues to create new and interactive courses. After listening to learners, we were the first training provider to deliver 'Trauma enforced' training programs, as well as providing much needed Finance and Legal updates.

We continue to offer a range of learning, from self-study courses to blended learning (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.

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.

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

Finance Review

The uptake in mediation for the year has increased our surplus compared to the previous year, further enhancing the resilience of NFM, allowing it to further its charitable aims, as well as not charging for CIM (Child Inclusive Mediation).

Total activity-based income increased by 23.1% for the year to £1,325,171 (2023/24 - £1,076,328).

For a fifth consecutive year, the Trustees agreed to maintain the 50% reduction in member fees as a gesture of support.

We have continued to grow our CPD courses and continually add to the calendar throughout the year. We always reply to demand in the industry as well as adding new courses in line with new and emerging changes within mediation.

Our accredited courses have continued to be popular and levels for both our Foundation Training and FMT courses have remained steady. This year, we added a further FMT course to meet demand.

Unrestricted reserves at 1 April 2024 totaled £653,408. The charity made an unrestricted surplus this year of £217,052 which results in unrestricted reserves at the year-end totaling £870,460.

Investment Policy

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

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 services purchased and supplied directly to Member Services – such as training. In line with the previous year and 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 £870,460 (2024 - £653,408) and thus the Charity is in line with the reserve policy. The Trustees monitor the position closely and adopt the necessary controls to ensure that there will be adequate liquid reserves to meet their obligations.

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.

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

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.

a. Methods of appointment or election 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. 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.

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.

b. Organisational structure and decision-making policies

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.

Only individual trustees may be appointed. Day to day operations and financial matters are delegated to the Chief Executive.

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

Structure, governance and management (continued)

c. Financial risk management

Risk is managed by the Treasurer and, on a day to day basis, the Chief Executive 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.

Plans for future periods

NFM 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

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 2025

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial . 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 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 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 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
05/12/2025 and signed on its behalf by:

Carol Reay
C Reay
(Chair of Trustees)

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

Opinion

We have audited the financial statements of National Family Mediation (the 'charitable company') for the year ended 31 March 2025 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 2025 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)

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.

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

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.

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. This description forms part of our Auditors' report.

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

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: 9/12/25

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 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	4	-	746	746	20
Charitable activities	5	39,101	1,286,070	1,325,171	1,076,328
Investments	6	-	17,543	17,543	12,246
Total income		39,101	1,304,359	1,343,460	1,088,594
Expenditure on:					
Charitable activities	7	36,672	1,087,307	1,123,979	977,108
Total expenditure		36,672	1,087,307	1,123,979	977,108
Net movement in funds		2,429	217,052	219,481	111,486
Reconciliation of funds:					
Total funds brought forward		4,316	653,408	657,724	546,238
Net movement in funds		2,429	217,052	219,481	111,486
Total funds carried forward		6,745	870,460	877,205	657,724

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

The notes on pages 20 to 39 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	427	854
		<u>427</u>	<u>854</u>
Current assets			
Debtors	13	188,969	154,253
Cash at bank and in hand		935,193	683,567
		<u>1,124,162</u>	<u>837,820</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(247,384)	(180,950)
		<u>876,778</u>	<u>656,870</u>
Net current assets			
		<u>877,205</u>	<u>657,724</u>
Total assets less current liabilities			
		<u>877,205</u>	<u>657,724</u>
Net assets excluding pension asset			
		<u>877,205</u>	<u>657,724</u>
Total net assets		<u>877,205</u>	<u>657,724</u>
Charity funds			
Restricted funds	15	6,745	4,316
Unrestricted funds	15	870,460	653,408
		<u>877,205</u>	<u>657,724</u>
Total funds		<u>877,205</u>	<u>657,724</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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
05/12/2025 and signed on their behalf by:

Carol Reay

C Reay
(Chair of Trustees)

The notes on pages 20 to 39 form part of these financial statements.

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	234,083	117,753
Cash flows from investing activities		
Dividends, interests and rents from investments	17,543	12,246
Net cash provided by investing activities	17,543	12,246
Cash flows from financing activities		
Net cash provided by financing activities	-	-
Change in cash and cash equivalents in the year	251,626	129,999
Cash and cash equivalents at the beginning of the year	683,567	553,568
Cash and cash equivalents at the end of the year	935,193	683,567

The notes on pages 20 to 39 form part of these financial statements

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

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.

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

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
------------------	---	-------------------

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.

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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 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.

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

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 2025**

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £
Donations	746	746
	<u>746</u>	<u>746</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	20	20
	<u>20</u>	<u>20</u>

5. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Service support & development	-	12,289	12,289
Training	-	189,284	189,284
Direct Service Provision	39,101	1,084,497	1,123,598
	<u>39,101</u>	<u>1,286,070</u>	<u>1,325,171</u>
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
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>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Investment income	<u>17,543</u>	<u>17,543</u>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	<u>12,246</u>	<u>12,246</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

7. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Service support & development	-	45,226	45,226
Training	-	188,022	188,022
Direct service provision	36,672	854,059	890,731
	<u>36,672</u>	<u>1,087,307</u>	<u>1,123,979</u>
	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Service support & development	-	28,720	28,720
Training	-	191,154	191,154
Direct service provision	14,233	743,001	757,234
	<u>14,233</u>	<u>962,875</u>	<u>977,108</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Service Support & Development	30,199	15,027	45,226
Training	164,900	23,122	188,022
Direct Service Provision	759,235	131,496	890,731
	<u>954,334</u>	<u>169,645</u>	<u>1,123,979</u>
	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Service Support & Development	12,400	16,320	28,720
Training	169,622	21,532	191,154
Direct Service Provision	626,506	130,728	757,234
	<u>808,528</u>	<u>168,580</u>	<u>977,108</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Service support & development 2025 £	Training 2025 £	Direct service provision 2025 £	Total funds 2025 £
Staff costs	29,389	56,394	271,754	357,537
Professional practice committee	810	101,429	462,073	564,312
Office costs	-	-	290	290
Travel and subsistence	-	367	293	660
Subcontractor costs	-	6,710	24,825	31,535
	<u>30,199</u>	<u>164,900</u>	<u>759,235</u>	<u>954,334</u>

	Service support & development 2024 £	Training 2024 £	Direct service provision 2024 £	Total funds 2024 £
Staff costs	4,986	54,105	246,245	305,336
Professional practice committee	7,414	106,613	364,490	478,517
Office costs	-	-	293	293
Travel and subsistence	-	206	610	816
Subcontractor costs	-	8,698	14,868	23,566
	<u>12,400</u>	<u>169,622</u>	<u>626,506</u>	<u>808,528</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Service Support & Development 2025 £	Training 2025 £	Direct Service Provision 2025 £	Total funds 2025 £
Staff costs	121	1,692	10,272	12,085
Depreciation	4	60	363	427
Professional practice committee	97	1,363	8,277	9,737
Rent and rates	96	1,351	8,201	9,648
Insurance	36	497	3,023	3,556
Telephone	108	1,242	7,186	8,536
Office costs	24	338	2,051	2,413
Computer software and maintenance costs	612	8,564	51,998	61,174
Printing, postage and stationery	113	1,589	1,108	2,810
Subscriptions	11	152	925	1,088
Travel and subsistence	9	127	773	909
Advertising and marketing	357	4,997	30,341	35,695
Legal and professional fees	19	268	1,624	1,911
Bank charges	63	882	5,354	6,299
Bad debt	(750)	-	-	(750)
Subcontractor costs	5,601	-	-	5,601
Governance costs	8,506	-	-	8,506
	<u>15,027</u>	<u>23,122</u>	<u>131,496</u>	<u>169,645</u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

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

9. Auditors' remuneration

The auditors' remuneration amounts to an auditor fee of £9,050 (2024 - £8,700)

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

10. Staff costs

	2025	<i>2024</i>
	£	£
Wages and salaries	341,868	<i>316,377</i>
Social security costs	21,285	<i>19,278</i>
Contribution to defined contribution pension schemes	6,469	<i>5,215</i>
	<u>369,622</u>	<i><u>340,870</u></i>

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

	2025	<i>2024</i>
	No.	No.
Average number of employees	<u>17</u>	<i><u>17</u></i>

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 £172,526 (2024 - £161,892). 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 (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

12. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2024	2,135
At 31 March 2025	<u>2,135</u>
Depreciation	
At 1 April 2024	1,281
Charge for the year	427
At 31 March 2025	<u>1,708</u>
Net book value	
At 31 March 2025	<u><u>427</u></u>
At 31 March 2024	<u><u>854</u></u>

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	176,211	140,069
Other debtors	1,593	1,593
Prepayments and accrued income	11,165	12,591
	<u><u>188,969</u></u>	<u><u>154,253</u></u>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	51,993	38,880
Other taxation and social security	84,868	72,423
Accruals and deferred income	110,523	69,647
	247,384	180,950
	2025	2024
	£	£
Deferred income at 1 April 2024	50,268	50,210
Resources deferred during the year	90,603	50,268
Amounts released from previous periods	(50,268)	(50,210)
	90,603	50,268

Deferred income relates to income received in advance for; affiliation fees £13,296 (2024: £12,413), training £69,525 (2024: £31,730) and mediation fees £7,782 (2024: £6,125).

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted funds				
Designated funds				
Training	96,329	189,354	(183,721)	101,962
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General unrestricted funds	557,079	1,115,005	(903,586)	768,498
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	653,408	1,304,359	(1,087,307)	870,460
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Avril Reid Award	1,329	-	(1,329)	-
Opo	-	34,931	(34,931)	-
Refugee support	2,987	4,170	(412)	6,745
	<hr/>	<hr/>	<hr/>	<hr/>
	4,316	39,101	(36,672)	6,745
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	657,724	1,343,460	(1,123,979)	877,205
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

15. 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.

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

15. 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				
Designated funds				
Training	126,566	144,722	(174,959)	96,329
	<hr/>	<hr/>	<hr/>	<hr/>
General funds				
General unrestricted funds	418,343	926,652	(787,916)	557,079
	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted funds	544,909	1,071,374	(962,875)	653,408
	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds				
Avril Reid Award	1,329	-	-	1,329
Opo	-	13,845	(13,845)	-
Refugee support	-	3,375	(388)	2,987
	<hr/>	<hr/>	<hr/>	<hr/>
	1,329	17,220	(14,233)	4,316
	<hr/>	<hr/>	<hr/>	<hr/>
Total of funds	546,238	1,088,594	(977,108)	657,724
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

NATIONAL FAMILY MEDIATION
(A company limited by guarantee)

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

16. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Designated funds	96,329	189,354	(183,721)	101,962
General funds	557,079	1,115,005	(903,586)	768,498
Restricted funds	4,316	39,101	(36,672)	6,745
	<u>657,724</u>	<u>1,343,460</u>	<u>(1,123,979)</u>	<u>877,205</u>

Summary of funds - prior year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
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>546,238</u>	<u>1,088,594</u>	<u>(977,108)</u>	<u>657,724</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	427	427
Current assets	6,745	1,117,417	1,124,162
Creditors due within one year	-	(247,384)	(247,384)
Total	<u>6,745</u>	<u>870,460</u>	<u>877,205</u>

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17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

18. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per Statement of Financial Activities)	219,481	111,486
Adjustments for:		
Depreciation charges	427	427
Investment income	(17,543)	(12,246)
Decrease/(Increase) in debtors	(34,716)	14,175
(Decrease)/Increase in creditors	66,434	3,911
Net cash provided by operating activities	234,083	117,753

19. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	935,193	683,567
Total cash and cash equivalents	935,193	683,567

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20. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	683,567	251,626	935,193
	<u>683,567</u>	<u>251,626</u>	<u>935,193</u>

21. 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 £6,469 (2024: £5,215).

22. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	2024 £
Not later than 1 year	8,330	12,312
Later than 1 year and not later than 5 years	34,958	40,634
Later than 5 years	-	2,654
	<u>43,288</u>	<u>55,600</u>

23. 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.

24. Related party transactions

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