

FAMILY MEDIATORS ASSOCIATION

England & Wales · Charity number 1077230

Details

Status	Registered
Legal form	Charitable company
Company number	03780128
Registered	1999-08-31
Register	View on the Charity Commission register

Contact

Address	238 Main Street Rutherglen Glasgow G73 2HP
Phone	01355244966
Email	info@thefma.co.uk
Website	www.thefma.co.uk

Activities

Objects: TO PROVIDE ASSISTANCE THROUGH MEDIATION FOR ADULTS AND CHILDREN WHO ARE AFFECTED BY THE BREAKING DOWN OF FAMILY RELATIONSHIPS AND SO:1. PREVENT AND/OR ALLEVIATE POVERTY, HARDSHIP AND DISTRESS CAUSED BY THE BREAKDOWN OF RELATIONSHIPS; 2. SAFEGUARD AND PROTECT GOOD HEALTH, BOTH MENTAL AND PHYSICAL; 3. PRESERVE AND MAINTAIN FAMILY RELATIONSHIPS.

Activities: Family Mediation

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£84,364	£91,555	-	-
2024-12-31	£76,492	£62,929	-	-
2023-12-31	£80,217	£78,569	-	-
2022-12-31	£77,787	£48,536	-	-
2021-12-31	£62,366	£49,078	-	-
2020-12-31	£56,469	£48,860	-	-

Trustees

Name	Role	Appointed
BEVERLEY ANNE SAYERS	Chair	2012-12-13
ANNE BRAITHWAITE		2011-10-20
Alexis Jane Walker		2013-09-24
Anthony Syder		2020-10-01
Ashley Palmer		2015-09-23
Leah Caldwell		2015-09-23
Philippa Sarah Johnson		2013-09-24
Ruth Elaine Hay		2021-09-30
Sally Elizabeth Clark		2016-10-04
Sarah Manning		2020-10-01
Sarah Smith		2020-10-01
Summera Kauser		2021-09-30

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2025
for
Family Mediators Association

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

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Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and -

- to help people in England and Wales to find FMA mediators who work to recognised standards; and
- to educate the public and other professionals about mediation, and to promote the values and practice of mediation; and
- to provide consultancy and affordable training to family mediators, our fellow family justice and other professionals; and
- to continue to develop a robust and flexible interdisciplinary model of family mediation that adapts to meet the needs of families in dispute; and
- to help family mediators provide sensitive and professional assistance to families in dispute; and
- to continue to develop standards for and to support our members in their provision of professional family mediation services.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The charity is a membership organisation, which has the objective of aiding family mediation and, in so doing, promoting positive family relationships. It does this by supporting its members as follows:

- assisting them to provide high quality mediation; and
- promoting, and supporting, clear guidelines and standards for the provision of family mediation; and
- providing high quality training, which recognises the importance of delivering an integrated model of family mediation.

The charity also offers support to the public as follows:

- assistance in finding skilled family mediators in England and Wales; and
- the development and promotion of high standards within its membership; and
- education regarding family mediation and its benefits as a form of alternative dispute resolution

The charity is a member of the Family Mediation Council (FMC) and works in collaboration with the FMC to promote standards within the profession.

This year, the charity has promoted community and standards within the profession via the continued provision of free online workshops and low-cost training, including a conference held in Liverpool on the topic of equality and diversity. The charity has also sought to raise awareness of the family mediation profession (both to the general public and other professionals) through its continuing support of Family Mediation Week (an event created by the FMA)

This year the main focus of the charity's efforts has been on promoting equality and diversity, both within the profession and in the delivery of family mediation - we provided several free workshops to members on the topic and our annual conference was dedicated to this topic, involving presenters with lived experience; most importantly we launched an FMA scholarship, designed to provide support to individuals entering the family mediation profession who have a proven track record in promoting equality and diversity.

We are pleased to have invested in marketing family mediation as a regulated profession; this both supports our members (providing high quality family mediation) and helps families going through separation (signposting them to high quality family mediation). The charity has continued to develop its website, which is both a valuable resource for its members and a means of promoting family mediation to the public; the focus has been on updating the materials available to all members, including guidelines and sample documents, to help maintain high standards and protect the public. The charity is pleased to have been able to continue to help and support its younger members (both in respect of age and experience) through the operation of the Young FMA, which provides both training and networking opportunities for recently trained family mediators.

FINANCIAL REVIEW

Financial position

As a result of financial prudence in previous, more uncertain, periods, the charity now finds itself in a healthy financial position with good levels of reserves. The trustees take the view that it is important to now focus on the promotion of its aims as a charity and have allocated funds to a number of projects, including the creation of short video (as detailed above).

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2025 is £147,187 which is sufficient to cover more than one year's operating costs.

FUTURE PLANS

The trustees intend in 2026 to continue working with the Family Mediation Council and others to develop standards within the mediation and find new and innovative ways of marketing the profession. The trustees are also committed to continuing to support its members and promoting sustainability within the profession.

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process for all Trustees when they join the Board and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2025

Trustees

Ms P S Johnson
Ms B A Sayers
Miss S E Clark
W Hogg
R Eels (resigned 6.10.25)
N Robinson
R Gershuny
Mr O Dobson
A Vollans
Mr N J Coffey
Mrs C Daniels
Ms E Graham
Miss J Gosling
Mrs C Webb
Mrs C Noris
Mr J G Brownrigg (appointed 10.11.25)

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

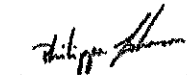
Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 06/05/2026 and signed on its behalf by:



.....
Ms P S Johnson - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2025 set out on pages six to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

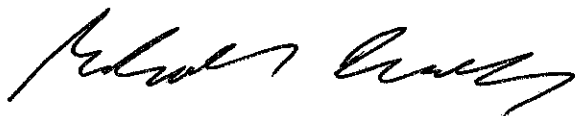
Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly CA
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 08/06/2026

Family Mediators Association
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2025

		31.12.25.	31.12.24
		Unrestricted	Total
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable		81,850	74,108
Investment income	2	2,514	2,384
Total		84,364	76,492
EXPENDITURE ON			
Charitable activities			
Charitable		91,555	62,929
NET INCOME/(EXPENDITURE)		(7,191)	13,563
RECONCILIATION OF FUNDS			
Total funds brought forward		154,378	140,815
TOTAL FUNDS CARRIED FORWARD		147,187	154,378

The notes form part of these financial statements

Family Mediators Association

**Balance Sheet
31 December 2025**

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
FIXED ASSETS			
Investments	5	1	1
CURRENT ASSETS			
Debtors	6	913	8,074
Cash at bank		175,483	166,541
		<u>176,396</u>	<u>174,615</u>
CREDITORS			
Amounts falling due within one year	7	(29,210)	(20,238)
NET CURRENT ASSETS		<u>147,186</u>	<u>154,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>147,187</u>	<u>154,378</u>
NET ASSETS		<u>147,187</u>	<u>154,378</u>
FUNDS	8		
Unrestricted funds		147,187	154,378
TOTAL FUNDS		<u>147,187</u>	<u>154,378</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

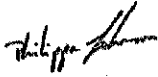
Family Mediators Association

**Balance Sheet - continued
31 December 2025**

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

06/05/2026

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



.....
Ms P S Johnson - Trustee

The notes form part of these financial statements

Family Mediators Association
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities. Once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association
Notes to the Financial Statements - continued
For The Year Ended 31 December 2025

2. INVESTMENT INCOME

	31.12.25	31.12.24
	£	£
Deposit account interest	<u>2,514</u>	<u>2,384</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £1,120 (2024 - £2,208).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable	74,108
Investment income	<u>2,384</u>
Total	<u>76,492</u>
EXPENDITURE ON	
Charitable activities	
Charitable	<u>62,929</u>
NET INCOME	13,563
RECONCILIATION OF FUNDS	
Total funds brought forward	140,815
TOTAL FUNDS CARRIED FORWARD	<u><u>154,378</u></u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2025**

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2025 and 31 December 2025	<u>1</u>
NET BOOK VALUE	
At 31 December 2025	<u>1</u>
At 31 December 2024	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd

Registered office:

Nature of business: training provider

Class of share:	%
Ordinary	holding 100

	31.12.25	31.12.24
	£	£
Aggregate capital and reserves	46,556	55,681

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Prepayments and accrued income	913	8,074

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2025**

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Deferred income	24,200	16,749
Accrued expenses	5,010	3,489
	<u>29,210</u>	<u>20,238</u>

8. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	154,378	(7,191)	147,187
	<u>154,378</u>	<u>(7,191)</u>	<u>147,187</u>
TOTAL FUNDS	<u>154,378</u>	<u>(7,191)</u>	<u>147,187</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	84,364	(91,555)	(7,191)
	<u>84,364</u>	<u>(91,555)</u>	<u>(7,191)</u>
TOTAL FUNDS	<u>84,364</u>	<u>(91,555)</u>	<u>(7,191)</u>

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	140,815	13,563	154,378
	<u>140,815</u>	<u>13,563</u>	<u>154,378</u>
TOTAL FUNDS	<u>140,815</u>	<u>13,563</u>	<u>154,378</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2025**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,492	(62,929)	13,563
TOTAL FUNDS	<u>76,492</u>	<u>(62,929)</u>	<u>13,563</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	140,815	6,372	147,187
TOTAL FUNDS	<u>140,815</u>	<u>6,372</u>	<u>147,187</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,856	(154,484)	6,372
TOTAL FUNDS	<u>160,856</u>	<u>(154,484)</u>	<u>6,372</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2025**

9. RELATED PARTY DISCLOSURES

In the year 5 of the trustees were paid a total of £28,650 (2024 - £23,671) from FMA Trading Ltd for providing training services.

10. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

11. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	2,514	2,384
Charitable activities		
Members' Subscriptions	81,850	74,108
Total incoming resources	84,364	76,492
EXPENDITURE		
Charitable activities		
Postage and stationery	580	746
Sundries	34	34
Administration Fee	42,176	41,758
Professional Fees	2,576	300
Subscriptions	1,200	1,433
Marketing	36,054	3,675
Young FMA conference	-	2,687
	82,620	50,633
Support costs		
Management		
Website costs	1,876	2,031
Insurance	2,067	2,377
Bank Charges	819	1,504
	4,762	5,912
Governance costs		
Accountancy fees	1,786	1,786
Board, committee & FMC meeting	2,387	4,598
	4,173	6,384
Total resources expended	91,555	62,929
Net (expenditure)/income	(7,191)	13,563

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
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For The Year Ended 31 December 2024
for
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Family Mediators Association

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- to help people in England and Wales to find FMA mediators who work to recognised standards; and
- to educate the public and other professionals about mediation, and to promote the values and practice of mediation; and
- to provide consultancy and affordable training to family mediators, our fellow family justice and other professionals; and
- to continue to develop a robust and flexible interdisciplinary model of family mediation that adapts to meet the needs of families in dispute; and
- to help family mediators provide sensitive and professional assistance to families in dispute; and
- to continue to develop standards for and to support our members in their provision of professional family mediation services.

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The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Family Mediators Association
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This year the charity is pleased to have committed time and funding to the development of its website, which is both a valuable resource for its members and a means of promoting family mediation to the public. The focus this year has been on updating the materials available to all members, including guidelines and sample documents, to help maintain high standards and protect the public. The charity has also promoted the short video created in the previous year; this is aimed at members of the public, to further educate people about the services that the profession offers. The charity is pleased to have been able to continue to help and support its younger members (both in respect of age and experience) through the operation of the Young FMA, which this year held its first ever in-person meeting, combining training and networking opportunities for recently trained family mediators.

FINANCIAL REVIEW

Financial position

As a result of financial prudence in previous, more uncertain, periods, the charity now finds itself in a healthy financial position with good levels of reserves. The trustees take the view that it is important to now focus on the promotion of its aims as a charity and have allocated funds to a number of projects, including the creation of short video (as detailed above).

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2024 is £154,878 which is sufficient to cover more than one year's operating costs.

FUTURE PLANS

The trustees intend in 2025 to continue working with the Family Mediation Council and others to develop standards within the mediation and find new and innovative ways of marketing the profession. The trustees are also committed to continuing to support its members and promoting sustainability within the profession. Of note, is an ongoing initiative to create an FMA scholarship scheme to provide support to individuals entering the profession.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process for all Trustees when they join the Board and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

Miss L L Caldwell (resigned 12.12.24)

Ms P S Johnson

Ms B A Sayers

Miss S E Clark

W Hogg

R Eels

Mrs S Smith (resigned 25.9.24)

S Kauser (resigned 25.9.24)

N Robinson

R Gershuny

Mr O Dobson

A Vollans

Mr N J Coffey (appointed 25.9.24)

Mrs C Daniels (appointed 25.9.24)

Ms E Graham (appointed 25.9.24)

Miss J Gosling (appointed 25.9.24)

Mrs C Webb (appointed 25.9.24)

Mrs C Noris (appointed 25.9.24)

Family Mediators Association

**Report of the Trustees
For The Year Ended 31 December 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on **8 May 2025** and signed on its behalf by:



.....
Ms P S Johnson - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2024 set out on pages six to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly CA
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 19/06/25.....

Family Mediators Association

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2024**

		31.12.24 Unrestricted funds £	31.12.23 Total funds £.
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		1	9,499
Charitable activities			
Charitable		74,108	69,411
Investment income	2	2,383	1,307
Total		76,492	80,217
EXPENDITURE ON			
Charitable activities			
Charitable		62,929	78,569
NET INCOME		13,563	1,648
RECONCILIATION OF FUNDS			
Total funds brought forward		140,815	139,167
TOTAL FUNDS CARRIED FORWARD		154,378	140,815

The notes form part of these financial statements

Family Mediators Association

Balance Sheet 31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
FIXED ASSETS			
Investments	5	1	1
CURRENT ASSETS			
Debtors	6	8,074	2,143
Cash at bank		166,541	157,813
		<u>174,615</u>	<u>159,956</u>
CREDITORS			
Amounts falling due within one year	7	(20,238)	(19,142)
NET CURRENT ASSETS		<u>154,377</u>	<u>140,814</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>154,378</u>	<u>140,815</u>
NET ASSETS		<u>154,378</u>	<u>140,815</u>
FUNDS	8		
Unrestricted funds		154,378	140,815
TOTAL FUNDS		<u>154,378</u>	<u>140,815</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2024.

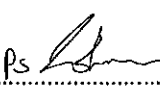
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 8 May 2025..... and were signed on its behalf by:


.....
Ms P S Johnson - Trustee

The notes form part of these financial statements

Family Mediators Association

Notes to the Financial Statements For The Year Ended 31 December 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities. Once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	<u>2,383</u>	<u>1,307</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £2,208 (2023 - £1,016).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	9,499
Charitable activities	
Charitable	69,411
Investment income	<u>1,307</u>
Total	<u>80,217</u>
EXPENDITURE ON	
Charitable activities	
Charitable	<u>78,569</u>
NET INCOME	1,648
RECONCILIATION OF FUNDS	
Total funds brought forward	139,167
TOTAL FUNDS CARRIED FORWARD	<u><u>140,815</u></u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	<u>1</u>
NET BOOK VALUE	
At 31 December 2024	<u>1</u>
At 31 December 2023	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd

Registered office:

Nature of business: training provider

Class of share:	%
Ordinary	holding 100

	31.12.24	31.12.23
	£	£
Aggregate capital and reserves	55,681	54,136

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Prepayments and accrued income	<u>8,074</u>	<u>2,143</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24	31.12.23
	£	£
Trade creditors	-	28
Other creditors	-	4,740
Deferred income	16,749	11,701
Accrued expenses	<u>3,489</u>	<u>2,673</u>
	<u>20,238</u>	<u>19,142</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2024**

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	140,815	13,563	154,378
TOTAL FUNDS	<u>140,815</u>	<u>13,563</u>	<u>154,378</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	76,492	(62,929)	13,563
TOTAL FUNDS	<u>76,492</u>	<u>(62,929)</u>	<u>13,563</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	135,717	5,188	(90)	140,815
Website Redevelopment	3,450	(3,540)	90	-
	<u>139,167</u>	<u>1,648</u>	<u>-</u>	<u>140,815</u>
TOTAL FUNDS	<u>139,167</u>	<u>1,648</u>	<u>-</u>	<u>140,815</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,217	(75,029)	5,188
Website Redevelopment	-	(3,540)	(3,540)
	<u>80,217</u>	<u>(78,569)</u>	<u>1,648</u>
TOTAL FUNDS	<u>80,217</u>	<u>(78,569)</u>	<u>1,648</u>

Family Mediators Association

Notes to the Financial Statements - continued For The Year Ended 31 December 2024

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	135,717	18,751	(90)	154,378
Website Redevelopment	3,450	(3,540)	90	-
	<u>139,167</u>	<u>15,211</u>	<u>-</u>	<u>154,378</u>
TOTAL FUNDS	<u>139,167</u>	<u>15,211</u>	<u>-</u>	<u>154,378</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	156,709	(137,958)	18,751
Website Redevelopment	-	(3,540)	(3,540)
	<u>156,709</u>	<u>(141,498)</u>	<u>15,211</u>
TOTAL FUNDS	<u>156,709</u>	<u>(141,498)</u>	<u>15,211</u>

9. RELATED PARTY DISCLOSURES

In the year 4 of the trustees were paid a total of £23,671 (2023 - £32,977) from FMA Trading Ltd for providing training services.

10. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

11. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2024**

	31.12.24 £	31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1	9,499
Investment income		
Deposit account interest	2,383	1,307
Charitable activities		
Members' Subscriptions	74,108	69,411
Total incoming resources	76,492	80,217
EXPENDITURE		
Charitable activities		
Postage and stationery	746	683
Sundries	34	13
Administration Fee	41,758	41,345
Professional Fees	300	450
Subscriptions	1,433	2,347
Marketing	3,675	18,732
Young FMA conference	2,687	-
	50,633	63,570
Support costs		
Management		
Website costs	2,031	4,404
Insurance	2,377	1,819
Bank Charges	1,504	2,715
	5,912	8,938
Governance costs		
Accountancy fees	1,786	1,786
Board, committee & FMC meeting	4,598	4,275
	6,384	6,061
Total resources expended	62,929	78,569
Net income	13,563	1,648

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

**Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2023
for
Family Mediators Association**

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

**Contents of the Financial Statements
For The Year Ended 31 December 2023**

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Statement of Financial Activities	5
Balance Sheet	6
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Detailed Statement of Financial Activities	13

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and -

- to help people in England and Wales to find FMA mediators who work to recognised standards; and
- to educate the public and other professionals about mediation, and to promote the values and practice of mediation; and
- to provide consultancy and affordable training to family mediators, our fellow family justice and other professionals; and
- to continue to develop a robust and flexible interdisciplinary model of family mediation that adapts to meet the needs of families in dispute; and
- to help family mediators provide sensitive and professional assistance to families in dispute; and
- to continue to develop standards for and to support our members in their provision of professional family mediation services.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is a membership organisation, which has the objective of aiding family mediation and, in so doing, promoting positive family relationships. It does this by supporting its members as follows:

- assisting them to provide high quality mediation; and
- providing, and enforcing, clear guidelines and standards for the provision of family mediation; and
- providing high quality training, which recognises the importance of delivering an integrated model of family mediation

The charity also offers support to the public as follows:

- assistance in finding skilled family mediators in England and Wales; and
- the development and enforcement of high standards within its membership; and
- education regarding family mediation and its benefits as a form of alternative dispute resolution

The charity is a member of the Family Mediation Council (FMC) and works in collaboration with the FMC to promote standards within the profession.

This year, the charity has promoted community and standards within the profession via the continued provision of free online workshops and low-cost training. The charity has also sought to raise awareness of the profession (both to the general public and other professionals) through its continuing support of Family Mediation Week (an event created by the FMA).

This year the charity is pleased to have committed time and funding to the development of its website, which is both a valuable resource for its members and a means of promoting family mediation to the public. The charity has committed time and funding to the creation of a short video, which is aimed at members of the public, to further educate people about the services that the profession offers. The charity is pleased to have been able to continue to help and support its younger members (both in respect of age and experience) through the operation of the Young FMA.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2023

FINANCIAL REVIEW

Financial position

As a result of financial prudence in previous, more uncertain, periods, the charity now finds itself in a healthy financial position with good levels of reserves. The trustees take the view that it is important to now focus on the promotion of its aims as a charity and have allocated funds to a number of projects, including the creation of short video (as detailed above).

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2023 is £140,815 which is sufficient to cover more than one year's operating costs.

FUTURE PLANS

The trustees intend in 2024 to continue working with the Family Mediation Council and others to develop standards within the mediation and find new and innovative ways of marketing the profession. The trustees are also committed to continuing to support its members and promoting sustainability within the profession. Of note, is an ongoing initiative to create an FMA scholarship scheme to provide support to individuals entering the profession.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process for all Trustees when they join the Board and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Family Mediators Association

**Report of the Trustees
For The Year Ended 31 December 2023**

Trustees

Miss L L Caldwell Director
Ms P S Johnson Director
Ms B A Sayers Director
Miss S E Clark Director
W Hogg Director
R Eels Director
Mrs S Smith Director
S Kauser
R E Hay (resigned 16.11.23)
N Robinson
R Gershuny
Mr O Dobson (appointed 13.9.23)
A Vollans

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 27/06/24 and signed on its behalf by:


.....
Miss L L Caldwell - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2023 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly CA
The Institute of Chartered Accountants of Scotland

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 20/08/24

Family Mediators Association
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		9,499	13,510
Charitable activities			
Charitable		69,411	64,122
Investment income	2	1,307	155
Total		80,217	77,787
EXPENDITURE ON			
Charitable activities			
Charitable		78,569	48,536
NET INCOME		1,648	29,251
RECONCILIATION OF FUNDS			
Total funds brought forward		139,167	109,916
TOTAL FUNDS CARRIED FORWARD		140,815	139,167

The notes form part of these financial statements

Family Mediators Association

Balance Sheet 31 December 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
FIXED ASSETS			
Investments	7	1	1
CURRENT ASSETS			
Debtors	8	2,143	1,685
Cash at bank		157,813	148,180
		<u>159,956</u>	<u>149,865</u>
CREDITORS			
Amounts falling due within one year	9	(19,142)	(10,699)
NET CURRENT ASSETS		<u>140,814</u>	<u>139,166</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>140,815</u>	<u>139,167</u>
NET ASSETS		<u>140,815</u>	<u>139,167</u>
FUNDS	10		
Unrestricted funds		140,815	139,167
TOTAL FUNDS		<u>140,815</u>	<u>139,167</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27/06/24 and were signed on its behalf by:


Miss L L Caldwell - Trustee

The notes form part of these financial statements

Family Mediators Association
Notes to the Financial Statements
For The Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

Notes to the Financial Statements - continued For The Year Ended 31 December 2023

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	1,307	155
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.23	31.12.22
	£	£
Depreciation - owned assets	-	78
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £1,016 (2022 - £154).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	13,510
Charitable activities	
Charitable	64,122
Investment income	155
Total	<u>77,787</u>
EXPENDITURE ON	
Charitable activities	
Charitable	48,536
NET INCOME	29,251
RECONCILIATION OF FUNDS	
Total funds brought forward	109,916
TOTAL FUNDS CARRIED FORWARD	<u>139,167</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2023	389
Disposals	(389)
At 31 December 2023	<u>-</u>
DEPRECIATION	
At 1 January 2023	389
Eliminated on disposal	(389)
At 31 December 2023	<u>-</u>
NET BOOK VALUE	
At 31 December 2023	<u>-</u>
At 31 December 2022	<u><u>-</u></u>

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2023 and 31 December 2023	<u>1</u>
NET BOOK VALUE	
At 31 December 2023	<u>1</u>
At 31 December 2022	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd			
Registered office:			
Nature of business: training provider			
Class of share:	%		
Ordinary	holding 100		
		31.12.23	31.12.22
		£	£
Aggregate capital and reserves		54,136	68,089

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Prepayments and accrued income	<u>2,143</u>	<u>1,685</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Trade creditors	28	107
Other creditors	4,740	-
Deferred income	11,701	8,450
Accrued expenses	<u>2,673</u>	<u>2,142</u>
	<u>19,142</u>	<u>10,699</u>

10. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	135,717	5,188	(90)	140,815
Website Redevelopment	<u>3,450</u>	<u>(3,540)</u>	<u>90</u>	<u>-</u>
	<u>139,167</u>	<u>1,648</u>	<u>-</u>	<u>140,815</u>
TOTAL FUNDS	<u>139,167</u>	<u>1,648</u>	<u>-</u>	<u>140,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	80,217	(75,029)	5,188
Website Redevelopment	<u>-</u>	<u>(3,540)</u>	<u>(3,540)</u>
	<u>80,217</u>	<u>(78,569)</u>	<u>1,648</u>
TOTAL FUNDS	<u>80,217</u>	<u>(78,569)</u>	<u>1,648</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2023**

10 MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	104,916	30,801	135,717
Website Redevelopment	5,000	(1,550)	3,450
	<u>109,916</u>	<u>29,251</u>	<u>139,167</u>
TOTAL FUNDS	<u>109,916</u>	<u>29,251</u>	<u>139,167</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,787	(46,986)	30,801
Website Redevelopment	-	(1,550)	(1,550)
	<u>77,787</u>	<u>(48,536)</u>	<u>29,251</u>
TOTAL FUNDS	<u>77,787</u>	<u>(48,536)</u>	<u>29,251</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	104,916	35,989	(90)	140,815
Website Redevelopment	5,000	(5,090)	90	-
	<u>109,916</u>	<u>30,899</u>	<u>-</u>	<u>140,815</u>
TOTAL FUNDS	<u>109,916</u>	<u>30,899</u>	<u>-</u>	<u>140,815</u>

Family Mediators Association

Notes to the Financial Statements - continued For The Year Ended 31 December 2023

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,004	(122,015)	35,989
Website Redevelopment	-	(5,090)	(5,090)
	<u>158,004</u>	<u>(127,105)</u>	<u>30,899</u>
TOTAL FUNDS	<u>158,004</u>	<u>(127,105)</u>	<u>30,899</u>

Website redevelopment - reserve to cover the costs of the website redevelopment

11. RELATED PARTY DISCLOSURES

In the year the trustees was paid a total of £32,977 (2022 - £24,960) from FMA Trading Ltd for providing training services.

Included in other creditors is an amount of £4,740 due to FMA Trading Ltd. This is a subsidiary of owned 100% by the charity.

12. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

13. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2023**

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,499	13,510
Investment income		
Deposit account interest	1,307	155
Charitable activities		
Members' Subscriptions	69,411	64,122
Total incoming resources	<u>80,217</u>	<u>77,787</u>
EXPENDITURE		
Charitable activities		
Postage and stationery	683	701
Sundries	13	13
Administration Fee	41,345	40,935
Professional Fees	450	300
Subscriptions	2,347	-
Marketing	18,732	-
	<u>63,570</u>	<u>41,949</u>
Support costs		
Management		
Website costs	4,404	1,953
Insurance	1,819	1,722
Bank Charges	2,715	902
	<u>8,938</u>	<u>4,577</u>
Finance		
Depreciation of tangible fixed assets	-	78
Governance costs		
Accountancy fees	1,786	1,779
Board, committee & FMC meeting	4,275	153
	<u>6,061</u>	<u>1,932</u>
Total resources expended	<u>78,569</u>	<u>48,536</u>
Net income	<u><u>1,648</u></u>	<u><u>29,251</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2022
for
Family Mediators Association

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8RH

Family Mediators Association

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Detailed Statement of Financial Activities	15

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and to:-

Promote advance and publicise family mediation as a means to resolving family disputes with particular reference to issues arising upon separation and divorce.

Promote and advance mediation involving lawyers and non-lawyers in a system of inter-disciplinary cooperation and to liaise with such professional bodies as it would from time to time consider appropriate.

Establish and maintain standards of practice and integrity for family mediators including a code of practice and rules for family mediators.

Provide and supervise training and education for family mediators.

Consider and deal with complaints concerning family mediators who are members of the Association.

Encourage research, study, discussion and publication in the field of mediation and to liaise with mediators in the EEC, USA and elsewhere in order to promote and coordinate the principles of mediation.

Advise and assist members in the practice of family mediation including advising on insurance accountability and publicity and other practical issues.

Undertake such other activities as the Association or the Board may consider appropriate in the furtherance of the aims and objectives or the principles of family mediation.

And to continue to offer the best support possible to its members.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity is a membership organisation, which has the objective of aiding family mediation and, in so doing, promoting positive family relationships. It does this by supporting its members as follows:

- assisting them to provide high quality mediation
- providing, and enforcing, clear guidelines and standards for the provision of family mediation
- providing high quality training, which recognises the importance of delivering an integrated model of family mediation

The charity also offers support to the public as follows:

- assistance in finding skilled family mediators in England and Wales
- the development and enforcement of high standards within its membership
- education regarding family mediation and its benefits as a form of alternative dispute resolution

The charity is a member of the Family Mediation Council (FMC) and works in collaboration with the FMC to promote standards within the profession.

This year, the charity has continued its initiative of cementing community within its membership via the provision of free online workshops and low-cost training. The charity also provided resources in support of Family Mediation Week (an event created by the FMA), which has helped to elevate awareness of the profession with both members of the public and other professionals.

This year the charity is pleased to have committed time and funding to ensuring the sustainability of family mediation. This has been achieved through the charity's pledge to provide and support environmentally sustainable mediation and via its continued focus on promoting equality and diversity within the profession. In relation to the latter, the charity has provided help and support to its young (both in respect of age and experience) family mediators through the creation of the Young FMA.

FINANCIAL REVIEW

Financial position

As a result of financial prudence in previous, more uncertain, periods, the charity now finds itself in a healthy financial position with good levels of reserves. The trustees take the view that it is important to now focus on the promotion of its aims as a charity and have allocated funds to a number of projects, which include further assisting the development of the Young FMA, providing subsidised training on important topics, and finding new and innovative ways to market family mediation.

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2022 is £139,167 which is sufficient to cover more than one year's operating costs.

FUTURE PLANS

The trustees intend in 2023 to continue working with the Family Mediation Council and others to develop mediation. The trustees are also committed to continuing to support its members and promoting sustainability within the profession.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, education, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process and training programmes for all Trustees when they join the Board are in place and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

Miss A Braithwaite Director (resigned 29.9.22)
Miss L L Caldwell Director
Ms P S Johnson Director
Ms B A Sayers Director
Miss S B Clark Director
S Collins Director (resigned 7.1.22)
W Hogg Director
R Bols Director
Mrs S Smith Director
Mrs S Manning Director (resigned 1.12.22)
Mr A Syder Director (resigned 25.7.22)
S Kauser
R B Hay
N Robinson (appointed 29.9.22)
R Gershuny (appointed 29.9.22)

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

**Report of the Trustees
For The Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Solicitors

Tozers LLP,
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 18/09/23..... and signed on its behalf by:



.....
Miss L L Caldwell - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2022 set out on pages six to fourteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Tasks of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

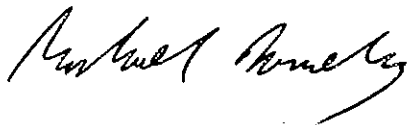
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly
Chartered Accountant
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date:

28/09/2023

Family Mediators Association
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		13,510	-
Charitable activities			
Charitable		64,122	62,188
Investment income	2	155	178
Total		77,787	62,366
EXPENDITURE ON			
Charitable activities			
Charitable		48,536	49,078
NET INCOME		29,251	13,288
RECONCILIATION OF FUNDS			
Total funds brought forward		109,916	96,628
TOTAL FUNDS CARRIED FORWARD		139,167	109,916

The notes form part of these financial statements

Family Mediators Association

Balance Sheet 31 December 2022

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	6	-	78
Investments	7	1	1
		<u>1</u>	<u>79</u>
CURRENT ASSETS			
Debtors	8	1,685	2,092
Cash at bank		148,180	116,606
		<u>149,865</u>	<u>118,698</u>
CREDITORS			
Amounts falling due within one year	9	(10,699)	(8,861)
		<u></u>	<u></u>
NET CURRENT ASSETS		<u>139,166</u>	<u>109,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>139,167</u>	<u>109,916</u>
NET ASSETS		<u>139,167</u>	<u>109,916</u>
FUNDS	10		
Unrestricted funds		139,167	109,916
TOTAL FUNDS		<u>139,167</u>	<u>109,916</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Family Mediators Association

**Balance Sheet - continued
31 December 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18/09/23 and were signed on its behalf by:


.....
Miss L. L. Caldwell - Trustee

Family Mediators Association
Notes to the Financial Statements
For The Year Ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Computer equipment 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>155</u>	<u>178</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>78</u>	<u>78</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £154 (2021 - £1,471).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds
	£
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable	62,188
Investment income	<u>178</u>
Total	<u>62,366</u>
EXPENDITURE ON	
Charitable activities	
Charitable	<u>49,078</u>
NET INCOME	13,288
RECONCILIATION OF FUNDS	
Total funds brought forward	96,628
TOTAL FUNDS CARRIED FORWARD	<u>109,916</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022 and 31 December 2022	<u>389</u>
DEPRECIATION	
At 1 January 2022	311
Charge for year	<u>78</u>
At 31 December 2022	<u>389</u>
NET BOOK VALUE	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>78</u>

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2022 and 31 December 2022	<u>1</u>
NET BOOK VALUE	
At 31 December 2022	<u>1</u>
At 31 December 2021	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd			
Registered office:			
Nature of business: training provider			
	%		
Class of share:	holding		
Ordinary	100		
		31.12.22	31.12.21
		£	£
Aggregate capital and reserves		66,284	62,006

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Prepayments and accrued income	<u>1,685</u>	<u>2,092</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	107	"
Deferred income	8,450	6,550
Accrued expenses	<u>2,142</u>	<u>2,311</u>
	<u>10,699</u>	<u>8,861</u>

10. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	104,916	30,801	135,717
Website Redevelopment	<u>5,080</u>	<u>(1,550)</u>	<u>3,450</u>
	<u>109,916</u>	<u>29,251</u>	<u>139,167</u>
TOTAL FUNDS	<u>109,916</u>	<u>29,251</u>	<u>139,167</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	77,787	(46,986)	30,801
Website Redevelopment	-	<u>(1,550)</u>	<u>(1,550)</u>
	<u>77,787</u>	<u>(48,536)</u>	<u>29,251</u>
TOTAL FUNDS	<u>77,787</u>	<u>(48,536)</u>	<u>29,251</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	91,628	13,288	104,916
Website Redevelopment	5,000	-	5,000
	<u>96,628</u>	<u>13,288</u>	<u>109,916</u>
TOTAL FUNDS	<u>96,628</u>	<u>13,288</u>	<u>109,916</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	62,366	(49,078)	13,288
	<u>62,366</u>	<u>(49,078)</u>	<u>13,288</u>
TOTAL FUNDS	<u>62,366</u>	<u>(49,078)</u>	<u>13,288</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	91,628	44,089	135,717
Website Redevelopment	5,000	(1,550)	3,450
	<u>96,628</u>	<u>42,539</u>	<u>139,167</u>
TOTAL FUNDS	<u>96,628</u>	<u>42,539</u>	<u>139,167</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	140,153	(96,064)	44,089
Website Redevelopment	-	(1,550)	(1,550)
	<u>140,153</u>	<u>(97,614)</u>	<u>42,539</u>
TOTAL FUNDS	<u>140,153</u>	<u>(97,614)</u>	<u>42,539</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

Website redevelopment - reserve to cover the costs of the website redevelopment

11. RELATED PARTY DISCLOSURES

In the year the trustees was paid a total of £24,960 (2021 - £600) from FMA Trading Ltd for providing training services.

12. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

13. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2022**

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	13,510	-
Investment income		
Deposit account interest	155	178
Charitable activities		
Members' Subscriptions	64,122	62,188
Total incoming resources	<u>77,787</u>	<u>62,366</u>
EXPENDITURE		
Charitable activities		
Postage and stationery	701	593
Advertising	-	1,290
Sundries	13	109
Administration Fee	40,935	40,530
Professional Fees	300	300
Subscriptions	-	542
	<u>41,949</u>	<u>43,364</u>
Support costs		
Management		
Website costs	1,953	1,057
Insurance	1,722	1,259
Bank Charges	902	1,541
	<u>4,577</u>	<u>3,857</u>
Finance		
Depreciation of tangible fixed assets	78	78
Governance costs		
Accountancy fees	1,779	1,779
Board, committee & FMC meeting	153	-
	<u>1,932</u>	<u>1,779</u>
Total resources expended	<u>48,536</u>	<u>49,078</u>
Net income	<u><u>29,251</u></u>	<u><u>13,288</u></u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2021
for
Family Mediators Association

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

**Contents of the Financial Statements
For The Year Ended 31 December 2021**

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Balance Sheet	6 to 7
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Detailed Statement of Financial Activities	14

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and to-

Promote advance and publicise family mediation as a means to resolving family disputes with particular reference to issues arising upon separation and divorce.

Promote and advance mediation involving lawyers and non-lawyers in a system of inter-disciplinary cooperation and to liaise with such professional bodies as it would from time to time consider appropriate.

Establish and maintain standards of practice and integrity for family mediators including a code of practice and rules for family mediators.

Provide and supervise training and education for family mediators.

Consider and deal with complaints concerning family mediators who are members of the Association.

Encourage research, study, discussion and publication in the field of mediation and to liaise with mediators in the EEC, USA and elsewhere in order to promote and coordinate the principles of mediation.

Advise and assist members in the practice of family mediation including advising on insurance accountability and publicity and other practical issues

Undertake such other activities as the Association or the Board may consider appropriate in the furtherance of the aims and objectives or the principles of family mediation.

And to continue to offer the best support possible to its members.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provides an association for its members and a source of suitable training courses through its subsidiary to include the provision of foundation training for people from a range of backgrounds as family mediators. The charity is a member of the Family Mediation Council (FMC) and works with the FMC to advance the development of family mediation to include establishing standards applicable to family mediators which are then promulgated to the charity's members. The charity is regularly in contact with its members, mainly by email. The charity established Family Mediation Week (now coordinated by the Family Mediation Council) which it intends to continue supporting on an annual basis in order to publicize the benefits of family mediation to the general public.

The pandemic has presented huge challenges to the charity's members as most mediated face to face. The charity has supported members in a general move to continue working online establishing a register of members offering online mediation. The charity throughout the year supported its members through such means as online communications and free online workshops. The trustees feel that, as a result, there is an enhanced sense of communication with members and a feeling that the charity truly is a mediation community.

FINANCIAL REVIEW

Financial position

The trustees review the financial performance of the charity throughout the year. The healthy membership levels have improved the financial position.

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2021 is £115,986 which is sufficient to cover more than one year's operating costs.

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2021

FUTURE PLANS

The trustees intend in 2022 to continue working with the Family Mediation Council and others to develop mediation. The trustees are committed to maintaining the increased level of engagement with members. That engagement is something which the board has sought for many years and intends to continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, education, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process and training programmes for all Trustees when they join the Board are in place and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

Miss A Braithwaite Director
Miss L L Caldwell Director
Ms P S Johnson Director
Ms B A Sayers Director
Miss S E Clark Director
S Collins Director (resigned 7.1.22)
W Hogg Director
R Eels Director
Mrs S Smith Director
Mrs S Manning Director
Mr A Syder Director

Family Mediators Association

**Report of the Trustees
For The Year Ended 31 December 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

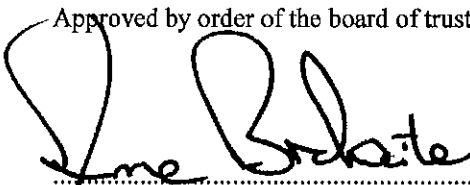
Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 7th April 2022 and signed on its behalf by:


.....
Miss A Braithwaite - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2021 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

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

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Donnelly
Chartered Accountant
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 10/04/2022

Family Mediators Association
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2021

		31.12.21	31.12.20
		Unrestricted	Total
		funds	funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable		62,188	56,115
Investment income	2	178	354
Total		62,366	56,469
 EXPENDITURE ON			
Charitable activities			
Charitable		49,078	48,860
NET INCOME		13,288	7,609
 RECONCILIATION OF FUNDS			
Total funds brought forward		96,628	89,019
TOTAL FUNDS CARRIED FORWARD		109,916	96,628

The notes form part of these financial statements

Family Mediators Association

Balance Sheet 31 December 2021

	Notes	31.12.21 Unrestricted funds £	31.12.20 Total funds £
FIXED ASSETS			
Tangible assets	6	78	156
Investments	7	1	1
		<u>79</u>	<u>157</u>
CURRENT ASSETS			
Debtors	8	2,092	1,671
Cash at bank		116,606	102,001
		<u>118,698</u>	<u>103,672</u>
CREDITORS			
Amounts falling due within one year	9	(8,861)	(7,201)
		<u>109,837</u>	<u>96,471</u>
NET CURRENT ASSETS			
		<u>109,916</u>	<u>96,628</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>109,916</u>	<u>96,628</u>
NET ASSETS			
		<u>109,916</u>	<u>96,628</u>
FUNDS	10		
Unrestricted funds		109,916	96,628
TOTAL FUNDS		<u>109,916</u>	<u>96,628</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Family Mediators Association

**Balance Sheet - continued
31 December 2021**

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

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

Ms A Braithwaite
Miss A Braithwaite - Trustee

Family Mediators Association
Notes to the Financial Statements
For The Year Ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Computer equipment - 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2021**

2. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>178</u>	<u>354</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.21	31.12.20
	£	£
Depreciation - owned assets	<u>78</u>	<u>77</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £1,471 (2020 - £1,471).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable	56,115
Investment income	<u>354</u>
Total	56,469
EXPENDITURE ON	
Charitable activities	
Charitable	<u>48,860</u>
NET INCOME	7,609
RECONCILIATION OF FUNDS	
Total funds brought forward	89,019
TOTAL FUNDS CARRIED FORWARD	<u>96,628</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2021**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	<u>389</u>
DEPRECIATION	
At 1 January 2021	233
Charge for year	<u>78</u>
At 31 December 2021	<u>311</u>
NET BOOK VALUE	
At 31 December 2021	<u>78</u>
At 31 December 2020	<u><u>156</u></u>

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	<u>1</u>
NET BOOK VALUE	
At 31 December 2021	<u>1</u>
At 31 December 2020	<u><u>1</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd

Registered office:

Nature of business: training provider

Class of share:	%
Ordinary	holding 100

	31.12.21	31.12.20
	£	£
Aggregate capital and reserves	62,006	40,226

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2021**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Prepayments and accrued income	2,092	1,671
	<u> </u>	<u> </u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21	31.12.20
	£	£
Deferred income	6,550	5,000
Accrued expenses	2,311	2,201
	<u> </u>	<u> </u>
	8,861	7,201
	<u> </u>	<u> </u>

10. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	91,628	13,288	104,916
Website Redevelopment	5,000	-	5,000
	<u> </u>	<u> </u>	<u> </u>
	96,628	13,288	109,916
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	96,628	13,288	109,916
	<u> </u>	<u> </u>	<u> </u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	62,366	(49,078)	13,288
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	62,366	(49,078)	13,288
	<u> </u>	<u> </u>	<u> </u>

Comparatives for movement in funds

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	89,019	7,609	(5,000)	91,628
Website Redevelopment	-	-	5,000	5,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	89,019	7,609	-	96,628
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	89,019	7,609	-	96,628
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2021**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,469	(48,860)	7,609
TOTAL FUNDS	<u>56,469</u>	<u>(48,860)</u>	<u>7,609</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	89,019	20,897	(5,000)	104,916
Website Redevelopment	-	-	5,000	5,000
	89,019	20,897	-	109,916
TOTAL FUNDS	<u>89,019</u>	<u>20,897</u>	<u>-</u>	<u>109,916</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	118,835	(97,938)	20,897
TOTAL FUNDS	<u>118,835</u>	<u>(97,938)</u>	<u>20,897</u>

Website redevelopment - reserve to cover the costs of the website redevelopment

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2021**

11. RELATED PARTY DISCLOSURES

In the year the trustees was paid a total of £600 (2020 - £17,450) from FMA Trading Ltd for providing training services.

12. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

13. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2021**

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Investment income		
Deposit account interest	178	354
Charitable activities		
Members' Subscriptions	62,188	56,115
Total incoming resources	62,366	56,469
EXPENDITURE		
Charitable activities		
Postage and stationery	593	556
Advertising	1,290	-
Sundries	109	621
Administration Fee	40,530	40,129
Professional Fees	300	300
Subscriptions	542	542
	43,364	42,148
Support costs		
Management		
Website costs	1,057	1,938
Insurance	1,259	1,168
Bank Charges	1,541	1,109
	3,857	4,215
Finance		
Depreciation of tangible fixed assets	78	78
Governance costs		
Accountancy fees	1,779	1,779
Board, committee & FMC meeting	-	640
	1,779	2,419
Total resources expended	49,078	48,860
Net income	13,288	7,609

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2020
for
Family Mediators Association

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

**Contents of the Financial Statements
For The Year Ended 31 December 2020**

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Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2020

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and to-

Promote advance and publicise family mediation as a means to resolving family disputes with particular reference to issues arising upon separation and divorce.

Promote and advance mediation involving lawyers and non-lawyers in a system of inter-disciplinary cooperation and to liaise with such professional bodies as it would from time to time consider appropriate.

Establish and maintain standards of practice and integrity for family mediators including a code of practice and rules for family mediators.

Provide and supervise training and education for family mediators.

Consider and deal with complaints concerning family mediators who are members of the Association.

Encourage research, study, discussion and publication in the field of mediation and to liaise with mediators in the EEC, USA and elsewhere in order to promote and coordinate the principles of mediation.

Advise and assist members in the practice of family mediation including advising on insurance accountability and publicity and other practical issues

Undertake such other activities as the Association or the Board may consider appropriate in the furtherance of the aims and objectives or the principles of family mediation.

And to continue to offer the best support possible to its members.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provides an association for its members and a source of suitable training courses through its subsidiary to include the provision of foundation training for people from a range of backgrounds as family mediators. The charity is a member of the Family Mediation Council (FMC) and works with the FMC to advance the development of family mediation to include establishing standards applicable to family mediators which are then promulgated to the charity's members. The charity is regularly in contact with its members, mainly by email. The charity established Family Mediation Week (now coordinated by the Family Mediation Council) which it intends to continue supporting on an annual basis in order to publicize the benefits of family mediation to the general public.

The pandemic has presented huge challenges to the charity's members as most mediated face to face. The charity has supported members in a general move to continue working online establishing a register of members offering online mediation. The charity throughout the year supported its members through such means as online communications and free online workshops. The trustees feel that, as a result, there is an enhanced sense of communication with members and a feeling that the charity truly is a mediation community.

FINANCIAL REVIEW

Financial position

The trustees review the financial performance of the charity throughout the year. Previous years' reduction in members stemmed so income was within the budgeted parameters.

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2020 is £96,628 which is sufficient to cover more than one year's operating costs.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2020

FUTURE PLANS

The trustees intend in 2021 to continue working with the Family Mediation Council and others to develop mediation. The trustees are committed to maintaining the increased level of engagement with members achieved in 2020.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, education, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process and training programmes for all Trustees when they join the Board are in place and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

Miss A Brathwaite Director
Miss L L Caldwell Director
Ms P S Johnson Director
Ms B A Sayers Director
Ms V J Stirum Director (resigned 1.10.20)
Miss S B Clark Director
Mr J G Brownrigg Director (resigned 1.10.20)
S Collins Director
W Hogg Director
R Eels Director
Mrs S Smith Director (appointed 1.10.20)
Mrs S Manning Director (appointed 1.10.20)
Mr A Syder Director (appointed 1.10.20)

Family Mediators Association
Report of the Trustees
For The Year Ended 31 December 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

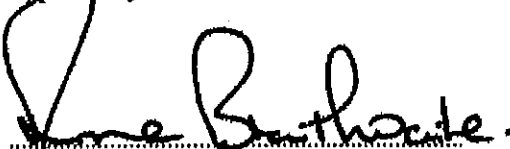
Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 29th March 2021 and signed on its behalf by:



Miss A Braithwaite - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

Independent examiner's report to the trustees of Family Mediators Association ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Fiona Struthers

Fiona Struthers
Chartered Accountant
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: *21st May 2021*

Family Mediators Association
Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
For The Year Ended 31 December 2020

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Charitable		56,115	55,646
Investment income	2	354	-
Total		56,469	55,646
 EXPENDITURE ON			
Charitable activities			
Charitable		48,860	53,316
 NET INCOME		7,609	2,330
 RECONCILIATION OF FUNDS			
 Total funds brought forward		89,019	86,689
 TOTAL FUNDS CARRIED FORWARD		96,628	89,019

The notes form part of these financial statements

Family Mediators Association

Balance Sheet 31 December 2020

		31.12.20 Unrestricted funds £	31.12.19 Total funds £
FIXED ASSETS	Notes		
Tangible assets	6	156	233
Investments	7	1	1
		<u>157</u>	<u>234</u>
CURRENT ASSETS			
Debtors	8	1,671	1,732
Cash at bank		102,001	97,196
		<u>103,672</u>	<u>98,928</u>
CREDITORS			
Amounts falling due within one year	9	(7,201)	(10,143)
		<u>96,471</u>	<u>88,785</u>
NET CURRENT ASSETS			
		<u>96,628</u>	<u>89,019</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>96,628</u>	<u>89,019</u>
NET ASSETS			
		<u>96,628</u>	<u>89,019</u>
FUNDS	10		
Unrestricted funds		96,628	89,019
TOTAL FUNDS		<u>96,628</u>	<u>89,019</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

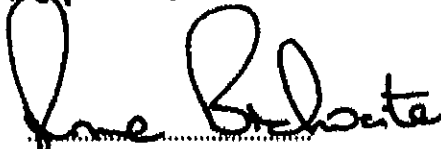
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Family Mediators Association

**Balance Sheet - continued
31 December 2020**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29.12.2021 and were signed on its behalf by:


Miss A Braithwaite - Trustee

Family Mediators Association

Notes to the Financial Statements For The Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life

Computer equipment	-	20% on cost
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

2. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>354</u>	<u>-</u>

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.20	31.12.19
	£	£
Depreciation - owned assets	<u>77</u>	<u>78</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £1,471 (2019 - £2,667).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable	55,646
EXPENDITURE ON	
Charitable activities	
Charitable	53,316
NET INCOME	<u>2,330</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	86,689
TOTAL FUNDS CARRIED FORWARD	<u><u>89,019</u></u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2020 and 31 December 2020	<u>389</u>
DEPRECIATION	
At 1 January 2020	156
Charge for year	<u>77</u>
	<u>233</u>
At 31 December 2020	
NET BOOK VALUE	
At 31 December 2020	<u>156</u>
	<u>233</u>
At 31 December 2019	

7. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2020 and 31 December 2020	<u>1</u>
NET BOOK VALUE	
At 31 December 2020	<u>1</u>
	<u>1</u>
At 31 December 2019	

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd

Registered office:

Nature of business: training provider

	%		
	holding		
Class of share:	100		
Ordinary		31.12.20	31.12.19
		£	£
Aggregate capital and reserves		40,226	21,247

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Prepayments and accrued income	<u>1,671</u>	<u>1,732</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Deferred income	5,000	6,720
Accrued expenses	<u>2,201</u>	<u>3,423</u>
	<u>7,201</u>	<u>10,143</u>

10. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	89,019	7,609	(5,000)	91,628
Website Redevelopment	-	-	5,000	5,000
	<u>89,019</u>	<u>7,609</u>	<u>-</u>	<u>96,628</u>
TOTAL FUNDS	<u>89,019</u>	<u>7,609</u>	<u>-</u>	<u>96,628</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,469	(48,860)	7,609
	<u>56,469</u>	<u>(48,860)</u>	<u>7,609</u>
TOTAL FUNDS	<u>56,469</u>	<u>(48,860)</u>	<u>7,609</u>

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	86,689	2,330	89,019
	<u>86,689</u>	<u>2,330</u>	<u>89,019</u>
TOTAL FUNDS	<u>86,689</u>	<u>2,330</u>	<u>89,019</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	55,646	(53,316)	2,330
	<u>55,646</u>	<u>(53,316)</u>	<u>2,330</u>
TOTAL FUNDS	<u>55,646</u>	<u>(53,316)</u>	<u>2,330</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	86,689	9,939	(5,000)	91,628
Website Redevelopment	-	-	5,000	5,000
	<u>86,689</u>	<u>9,939</u>	<u>-</u>	<u>96,628</u>
TOTAL FUNDS	<u>86,689</u>	<u>9,939</u>	<u>-</u>	<u>96,628</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	112,115	(102,176)	9,939
	<u>112,115</u>	<u>(102,176)</u>	<u>9,939</u>
TOTAL FUNDS	<u>112,115</u>	<u>(102,176)</u>	<u>9,939</u>

Website redevelopment - reserve to cover the costs of the website redevelopment

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2020**

11. RELATED PARTY DISCLOSURES

In the year a trustee was paid a total of £17,450 (2019 - £8,100) from FMA Trading Ltd for providing training services.

12. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

13. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association
Detailed Statement of Financial Activities
For The Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
INCOME AND ENDOWMENTS		
Investment income	354	-
Deposit account interest		
Charitable activities	56,115	55,646
Members' Subscriptions	<u>56,469</u>	<u>55,646</u>
Total incoming resources		
EXPENDITURE		
Charitable activities	556	843
Postage and stationery	621	401
Sundries	40,129	39,732
Administration Fee	300	300
Professional Fees	542	535
Subscriptions	-	800
Marketing	<u>42,148</u>	<u>42,611</u>
Support costs		
Management	1,938	2,478
Website costs	1,168	1,145
Insurance	1,109	1,363
Bank Charges	<u>4,215</u>	<u>4,986</u>
Finance	78	78
Depreciation of tangible fixed assets		
Governance costs	1,779	1,779
Accountancy fees	640	3,862
Board, committee & FMC meeting	<u>2,419</u>	<u>5,641</u>
Total resources expended	48,860	53,316
Net income	<u><u>7,609</u></u>	<u><u>2,330</u></u>

This page does not form part of the statutory financial statements