

**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**

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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**

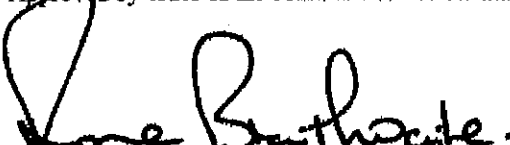
Tozers LLP.  
Broadwalk House,  
Southernhay West,  
Exeter,  
Devon,  
EX1 1UA

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

The notes form part of these financial statements

# Family Mediators Association

## Balance Sheet 31 December 2020

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

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

**3. NET INCOME/(EXPENDITURE)**

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

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

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

# Family Mediators Association

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

### 6. TANGIBLE FIXED ASSETS

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

### 7. FIXED ASSET INVESTMENTS

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

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

**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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	56,469	(48,860)	7,609
	<u>56,469</u>	<u>(48,860)</u>	<u>7,609</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	86,689	2,330	89,019
	<u>86,689</u>	<u>2,330</u>	<u>89,019</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	55,646	(53,316)	2,330
	<u>55,646</u>	<u>(53,316)</u>	<u>2,330</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	112,115	(102,176)	9,939
	<u>112,115</u>	<u>(102,176)</u>	<u>9,939</u>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
Investment income	354	-
Deposit account interest		
<b>Charitable activities</b>	<b>56,115</b>	<b>55,646</b>
Members' Subscriptions	<u>56,469</u>	<u>55,646</u>
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>	<b>556</b>	<b>843</b>
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>
<b>Support costs</b>		
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>
<b>Finance</b>	<b>78</b>	<b>78</b>
Depreciation of tangible fixed assets		
<b>Governance costs</b>	<b>1,779</b>	<b>1,779</b>
Accountancy fees	640	3,862
Board, committee & FMC meeting	<u>2,419</u>	<u>5,641</u>
<b>Total resources expended</b>	<b>48,860</b>	<b>53,316</b>
<b>Net income</b>	<u><u>7,609</u></u>	<u><u>2,330</u></u>

This page does not form part of the statutory financial statements