

**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**

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

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

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

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

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

	<b>31.12.23</b>	<b>31.12.22</b>
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<u><b>-</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 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**

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

**Family Mediators Association**

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

**6. TANGIBLE FIXED ASSETS**

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

**7. FIXED ASSET INVESTMENTS**

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

<b>FMA Trading Ltd</b>			
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
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,499	13,510
<b>Investment income</b>		
Deposit account interest	1,307	155
<b>Charitable activities</b>		
Members' Subscriptions	69,411	64,122
<b>Total incoming resources</b>	<u>80,217</u>	<u>77,787</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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>
<b>Support costs</b>		
<b>Management</b>		
Website costs	4,404	1,953
Insurance	1,819	1,722
Bank Charges	2,715	902
	<u>8,938</u>	<u>4,577</u>
<b>Finance</b>		
Depreciation of tangible fixed assets	-	78
<b>Governance costs</b>		
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>
<b>Net income</b>	<u><u>1,648</u></u>	<u><u>29,251</u></u>

This page does not form part of the statutory financial statements

