

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

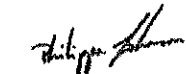
Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

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.

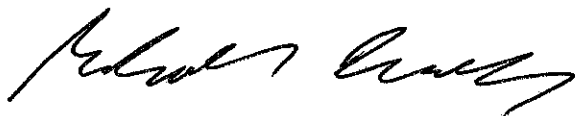
Independent examiner's statement

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

	Notes	31.12.25. Unrestricted funds £	31.12.24 Total funds £
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

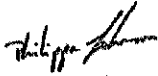
Family Mediators Association

**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>154,378</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	<u>913</u>	<u>8,074</u>

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

