

# KENT FAMILY MEDIATION SERVICE

England & Wales · Charity number 1087460

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04186544](#)

**Registered** 2001-07-11

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Office 1  
2 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**Phone** 01795410457

**Email** [contact@kentfms.co.uk](mailto:contact@kentfms.co.uk)

**Website** [www.kentfms.co.uk](http://www.kentfms.co.uk)

## Activities

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**Objects:** TO ALLEVIATE HARDSHIP AND DISTRESS CAUSED BY THE BREAKING-UP OF MARRIAGE AND FAMILY INCLUDING ASSISTING SEPARATING AND/OR DIVORCING COUPLES TO RESOLVE DISPUTES, AND REACH AGREED DECISIONS ON MATTERS ARISING FROM FAMILY STRESS, ESPECIALLY MATTERS INVOLVING CHILDREN.THE CHARITY IS ALSO ESTABLISHED TO ASSIST THE RESOLUTION OF DISPUTE WITHIN FAMILIES.

**Activities:** A service for families experiencing distress and dispute as a result of relationship breakdown and/or divorce.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** COUNTY OF KENT
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		-	-	-
2024-03-31	£237,920	£233,808	-	-
2023-03-31	£280,852	£296,371	-	-
2022-03-31	£309,078	£285,530	-	-
2021-03-31	£305,063	£293,132	-	-
2020-03-31	£293,374	£287,602	-	-

## Trustees

Name	Role	Appointed
<b>Martha Monday</b>	Chair	2025-06-17
ARDEN BHATTACHARYA		
Ann Harrison		2019-09-26
DAVID MICHAEL BATEY		2017-09-11
GRAHAM KENNETH JONES		2011-05-18
Geoffrey Burr		2019-09-26

**KENT FAMILY MEDIATION SERVICE**

England & Wales - Charity number 1087460

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# Accounts

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**Kent Family Mediation Service**

**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees, and advisers  
for the year ended 31 March 2024**

**Trustees**

Mr Michael Batey  
Mr Graham Jones  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison  
Mrs Martha Monday

**Company registered number.**

04186544

**Charity registered number**

1087460

**Registered office**

2 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

## **Kent Family Mediation Service**

**(A company limited by guarantee)**

### **Trustees' report for the year ended 31 March 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

#### **Objectives and activities**

##### **a. Policies and objectives**

The principal object of the Charity is to alleviate the hardship and distress caused by the breaking up of marriage and family. This includes assisting separating and/or divorcing couples to resolve disputes and reach agreed decisions on matters arising from family stress, financial matters and matters involving children within the County of Kent. The Charity is also established to assist the resolution of family disputes.

Our revenue from the Cafcass SPIPs contract has provided further income to the service and earnings for mediators.

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

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

The service made a surplus of £4,593 (2023: deficit of £17,723), during the year ended 31 March 2024, including profits on investments of £481 (2023: loss of £204).

Given the tight margins on which the Charity operates, cash flow has always been a major preoccupation, but the Charity has maintained a sufficient Balance Sheet. Legal Aid payments are received promptly, and private clients are required to proceed on a 'pay in advance' basis to minimise uncollectible debts.

## **Kent Family Mediation Service**

**(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 March 2024**

#### **15. Analysis of net assets between funds (continued)**

##### **b. Review of activities**

Within this year we lost the SPIPs (Separated Parent Information Programme) contract, so all work is now solely mediation. The Service has been constantly monitored by the Service Manager and Trustees during this financial period following the loss of this, broadly working on ways to ensure the continuity of the service.

Kent Family Mediation has continued to provide a high, professional standard of service which is reflected in the maintained level of turnover.

The Service has continued to meet its objective of alleviating hardship and distress caused by the breaking up of marriage and family, including assisting separating and/or divorcing couples resolve disputes and reach agreement on matters arising from family stress. It is increasingly recognised that professional mediation is assisting in speedier settlements which are more cost effective and less acrimonious than other procedures in dispute resolution. This is to the benefit separating parents and the children of the relationship.

The Charity provides mediation services to the County of Kent and receives fees from privately paying clients,, those that are legally aided, and the family Voucher Scheme.

An ongoing problem for the mediation sector is that most applications received are by applicants who just wish to go through the required motions to be able to proceed in court. The level of applications that ultimately result in mediation remains low. Less than 40% of referrals by one party lead to an initial interview (the MIAM). This results in the Charity incurring significant overheads in setting up processes that do not lead to mediation and accounts for the slim margins. These costs are not recognised by any government funding. It is hoped this will change with the legal changed being implemented in April 2024.

The Charity reviews clients' fees annually, within the context of what is reasonable to charge as a non-profit making body. It continues to seek additional funding from a variety of grant making Trusts to supplement its reserves. The Charity also remains conscious of the duty to provide public benefit by providing a service at significantly less cost than the alternatives and has due regard to the guidelines issued by the Charity Commission.

##### **c. Investment policy and performance**

Under the Memorandum and Articles of Association the Charity has the power to make any investment which the Trustees see fit.

In accordance with the reserves policy all funds are retained in cash and all reserves are now invested with the COIF (Charitable Organisations Fund). The COIF is the largest specialised fund manager in the UK for charities and has a good record for capital growth.

### **Financial review**

#### **a. Going Concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Reserves policy**

The Trustees have a duty to ensure that the income and reserves are sufficient to meet all liabilities whilst maintaining a sufficient level to ensure the longevity and continuation of the Service. The Trustees are obliged to review this yearly as part of the annual accounts.

## **Kent Family Mediation Service**

**(A company limited by guarantee)**

### **Notes to the financial statements for the year ended 31 March 2024**

#### **15. Analysis of net assets between funds (continued)**

Key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £58,173. The unrestricted reserves as of 31 March 2024 were £50,921. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

#### **Structure, governance, and management**

##### **a. Constitution**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 31 March 2001.

The Charity is constituted under a Memorandum of Association dated 31 March 2001 and is a registered charity (number 1087460).

The service is affiliated to the College of Mediators, a founder body of the Family Mediation Council, the body which sets and maintains high standards for the mediation profession.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

##### **c. Organisational structure and decision-making policies.**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

##### **d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

##### **e. financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

##### **Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

**Kent Family Mediation Service**

**(A company limited by guarantee)**

**Notes to the financial statements  
for the year ended 31 March 2024**

**15. Analysis of net assets between funds (continued)**

**Statement of Trustees' responsibilities**

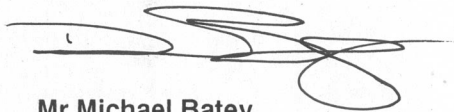
The Trustees (who are also the Directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles of the Charities SORP (FRS 102).
- make judgments and accounting estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on 13/12/24 and signed on their behalf by:



**Mr Michael Batey**  
Trustee

**Mr Graham Jones**  
Trustee



Registered number: 04186544  
Charity number: 1087460

**Kent Family Mediation Service**  
(A company limited by guarantee)

Unaudited

Trustees' report and financial statements

for the year ended 31 March 2024

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Contents**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 19

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2024**

**Trustees**

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Mr Graham Jones  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison  
Mrs Martha Monday

**Company registered number**

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Office 1  
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ME10 5BH

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

**Independent Examiner**

Samantha Rouse FCCA DChA  
Kreston Reeves LLP  
Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2024**

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**Achievements and performance**

**a. Main achievements of the Charity**

The service made a surplus of £4,593 (2023: deficit of £15,723), during the year ended 31 March 2024, including gains on investments of £481 (2023: losses of £204).

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**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2024**

**Achievements and performance (continued)**

The Service has continued to meet its objective of alleviating hardship and distress caused by the breaking up of marriage and family, including assisting separating and/or divorcing couples resolve disputes and reach agreement on matters arising from family stress. It is increasingly recognised that professional mediation is assisting in speedier settlements which are more cost effective and less acrimonious than other procedures in dispute resolution. This is to the benefit separating parents and the children of the relationship.

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**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have a duty to ensure that the income and reserves are sufficient to meet all liabilities whilst maintaining a sufficient level to ensure the longevity and continuation of the Service. The Trustees are obliged to review this yearly as part of the annual accounts.

The key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £43,492. The unrestricted reserves as at 31 March 2024 were £52,310. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2024**

**Structure, governance and management**

**a. Constitution**

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The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

**d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2024**

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**Mr Michael Batey**  
Trustee  
Date: 18/12/24



Graham Jones (Dec 17, 2024 10:06 GMT)

**Mr Graham Jones**  
Trustee

**Kent Family Mediation Service**  
(A company limited by guarantee)

**Independent examiner's report**  
for the year ended 31 March 2024

**Independent examiner's report to the Trustees of Kent Family Mediation Service ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

S M Rouse

**Kreston Reeves LLP**  
Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

Dated:

FCCA DChA

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	4	-	-	5,000
Charitable activities	5	237,097	237,097	275,673
Investments	6	823	823	179
<b>Total income</b>		<b>237,920</b>	<b>237,920</b>	<b>280,852</b>
<b>Expenditure on:</b>				
Charitable activities	7	233,808	233,808	296,371
<b>Total expenditure</b>		<b>233,808</b>	<b>233,808</b>	<b>296,371</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>4,112</b>	<b>4,112</b>	<b>(15,519)</b>
Net gains/(losses) on investments		481	481	(204)
<b>Net movement in funds</b>		<b>4,593</b>	<b>4,593</b>	<b>(15,723)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		47,717	47,717	63,440
Net movement in funds		4,593	4,593	(15,723)
<b>Total funds carried forward</b>		<b>52,310</b>	<b>52,310</b>	<b>47,717</b>

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

The notes on pages 9 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**  
**Registered number: 04186544**

**Balance sheet**  
**as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	10	1,273	2,547
Investments	11	7,588	6,872
		<u>8,861</u>	<u>9,419</u>
<b>Current assets</b>			
Debtors	12	60,605	17,709
Cash at bank and in hand		16,170	43,694
		<u>76,775</u>	<u>61,403</u>
Creditors: amounts falling due within one year	13	(33,326)	(23,105)
<b>Net current assets</b>		<u>43,449</u>	<u>38,298</u>
<b>Total net assets</b>		<u>52,310</u>	<u>47,717</u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	52,310	47,717
<b>Total funds</b>		<u>52,310</u>	<u>47,717</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

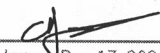
The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**Mr Michael Batey**

Trustee

Date: 18/12/24

  
 Graham Jones (Dec 17, 2024 10:08 GMT)

**Mr Graham Jones**

Trustee

The notes on pages 9 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**1. General information**

The Charity is a charitable company limited by guarantee (company number 04186544), registered in England and Wales and a registered charity (charity number 1087460) in England and Wales. The address of the registered office is 1 London Road, Sittingbourne, Kent, ME10 1NQ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Kent Family Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Pounds sterling and rounded to the nearest Pound.

**2.2 Company Status**

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.6 Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment - 33% straight line

**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**2.8 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.10 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**2. Accounting policies (continued)**

**2.11 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.12 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**2.13 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**2.14 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**2.15 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Grants	-	-	5,000
Total 2023	<u>5,000</u>	<u>5,000</u>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Client Payments	158,780	<b>158,780</b>	124,067
Legal services commission	68,057	<b>68,057</b>	74,170
SPIPS	10,260	<b>10,260</b>	77,436
<b>Total 2024</b>	<u>237,097</u>	<u><b>237,097</b></u>	<u>275,673</u>
Total 2023	<u>275,673</u>	<u>275,673</u>	

**6. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Bank interest	823	<b>823</b>	179
Total 2023	<u>179</u>	<u>179</u>	

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Charitable Activities	198,759	35,049	<b>233,808</b>	296,371
Total 2023	<u>256,465</u>	<u>39,906</u>	<u>296,371</u>	

**Analysis of direct costs**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	193,143	246,488
Library	571	570
Hire of rooms	738	1,688
Affiliation fees	1,550	1,621
Training	735	1,213
Photocopier	2,022	4,885
	<u>198,759</u>	<u>256,465</u>

All of the direct costs, in both financial years, were from unrestricted funds.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Independent examination fees	1,274	773
Professional fees	1,485	1,350
Premises costs	885	572
Office expenses	14,552	20,817
Printing and stationary	3,888	4,153
Telephone	804	952
Insurance	3,354	1,538
Bad debts	908	909
Publicity costs	-	895
Communication and I.T	-	95
Depreciation	3,483	3,391
Bank charges	4,416	4,461
	<u>35,049</u>	<u>39,906</u>

All of the support costs, in both financial years, were from unrestricted funds.

**8. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	178,540	229,652
Social security costs	12,510	13,129
Pension costs	2,093	3,707
	<u>193,143</u>	<u>246,488</u>

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

	<b>2024 No.</b>	<b>2023 No.</b>
	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the financial year remuneration and benefits totalling £65,294 (2023 - £49,533), including employer's national insurance contributions, were paid to the Charity's key management personnel.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

**10. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2023	10,091
At 31 March 2024	<u>10,091</u>
<b>Depreciation</b>	
At 1 April 2023	7,544
Charge for the year	1,274
At 31 March 2024	<u>8,818</u>
<b>Net book value</b>	
At 31 March 2024	<u>1,273</u>
At 31 March 2023	<u>2,547</u>

**Kent Family Mediation Service**  
(A company limited by guarantee)

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**11. Fixed asset investments**

	Listed investments £	Cash held at investment managers £	Total £
<b>Cost or valuation</b>			
At 1 April 2023	5,244	1,628	6,872
Additions	-	235	235
Revaluations	481	-	481
At 31 March 2024	<u>5,725</u>	<u>1,863</u>	<u>7,588</u>
<b>Net book value</b>			
At 31 March 2024	<u>5,725</u>	<u>1,863</u>	<u>7,588</u>
At 31 March 2023	<u>5,244</u>	<u>1,628</u>	<u>6,872</u>

**Material investments**

Listed investments comprise a holding of COIF Charities Investment Fund income units, plus a small sum of cash held on account by the Investment Brokers.

**12. Debtors**

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	59,978	17,142
Prepayments and accrued income	627	567
	<u>60,605</u>	<u>17,709</u>

**13. Creditors: Amounts falling due within one year**

	2024 £	2023 £
Trade creditors	2,215	2,183
Other taxation and social security	29,298	17,828
Other creditors	328	1,744
Accruals and deferred income	1,485	1,350
	<u>33,326</u>	<u>23,105</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**14. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>					
General Funds	<u>47,717</u>	<u>237,920</u>	<u>(233,808)</u>	<u>481</u>	<u>52,310</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>					
General Funds	63,440	280,852	(296,371)	(204)	47,717

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	1,273	1,273
Fixed asset investments	7,588	7,588
Current assets	73,175	73,175
Creditors due within one year	(29,726)	(29,726)
<b>Total</b>	<b>52,310</b>	<b>52,310</b>

**Analysis of net assets between funds - prior period**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	2,547	2,547
Fixed asset investments	6,872	6,872
Current assets	61,403	61,403
Creditors due within one year	(23,105)	(23,105)
<b>Total</b>	<b>47,717</b>	<b>47,717</b>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2024**

**16. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £2,093 (2023: £3,707). There were contributions of £235 payable to the fund at the Balance sheet date (2023: £804).

**17. Operating lease commitments**

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024	2023
	£	£
Not later than 1 year	1,500	18,000

**18. Related Party transactions**

The Charity has paid £359 to Whitehead Monckton Limited for legal advice during the year, of which Graham Jones is a trustee (2023: £Nil). At the balance sheet date there are no balances outstanding with any related parties (2023: £Nil).






# Kent Family Mediation - final accounts

Final Audit Report

2024-12-17

Created:	2024-12-17
By:	Emily Pink (EmilyPink@wmlaw.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAN5mvCFXcdhkDpNvVvSZEd_hM_GhtCH3w

## "Kent Family Mediation - final accounts" History

-  Document created by Emily Pink (EmilyPink@wmlaw.uk)  
2024-12-17 - 09:26:13 GMT- IP address: 79.98.164.11
-  Document emailed to grahamjones@wmlaw.uk for signature  
2024-12-17 - 09:27:37 GMT
-  Email viewed by grahamjones@wmlaw.uk  
2024-12-17 - 09:27:40 GMT- IP address: 91.220.42.77
-  Signer grahamjones@wmlaw.uk entered name at signing as Graham Jones  
2024-12-17 - 10:08:43 GMT- IP address: 79.98.164.11
-  Document e-signed by Graham Jones (grahamjones@wmlaw.uk)  
Signature Date: 2024-12-17 - 10:08:45 GMT - Time Source: server- IP address: 79.98.164.11
-  Agreement completed.  
2024-12-17 - 10:08:45 GMT

**Kent Family Mediation Service**  
1087460

1 London Road  
Sittingbourne  
Kent  
ME10 1QN

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

Dear Sirs

This letter is furnished at your request in connection with your independent examination of the financial statements of the charity for the period ended 31 March 2024 for the purposes enabling you to issue your report to the trustees required by the Charities Act 2011 in respect of the charity's accounting records and preparation of the financial statements.

We recognise that our representations concerning the matters referred to below are significant in enabling you to issue your independent examiner's report.

We have fulfilled our responsibilities as trustees of the charity, as set out in your terms of engagement, under the Charities Act 2011/Companies Act 2006 for preparing financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of the period end and of the results of operations for the period then ended and for making accurate representations to you.

The financial statements have been prepared in accordance with the Companies Act 2006 / Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, and in accordance with United Kingdom Generally Accepted Accounting Practice, including *Accounting and Reporting by Charities: The 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 (FRS102)* ("the SORP"), including all subsequent Update Bulletins issued that apply to the period under review.

**Audit exemption**

We confirm that the charity is entitled to the exemptions from an audit of the financial statements as set out in the Charities Act 2011 in that:-

- The incoming resources of the charity did not exceed £1 million; or
- The incoming resources of the charity did not exceed £250,000 and the charity's gross assets did not exceed £3.26million; or
- The incoming resources of the charity and its group did not exceed £1 million, after eliminating intra group transactions and consolidation adjustments; and

An audit of the financial statements is not required by the charity's governing documents.

**Fraud**

We acknowledge our responsibility for the design, implementation and maintenance of a system of internal control in order to prevent and detect fraud.

We have assessed the risk that the financial statements may be materially misstated as a result of fraud and it is our opinion that any such risk is minimal.

We are not aware of any irregularities involving management or employees who have a significant role with regards to the internal control system or that could have a material effect on the financial statements.

We are not aware of any fraud or suspected fraud of any kind communicated by current or former employees, analysts, regulators or any others.

We are not aware of matters related to fraudulent activity or other non-compliance with law or regulation arising since the beginning of the period which have been communicated to the Charity Commission.

### **Provision of information**

We have made available to your representatives all significant financial records and related data. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to obtain information. All other records and related information, including minutes of all management meetings, have been made available to you.

#### Accounting records

All financial transactions of the charity have been properly reflected in the accounting records in accordance with the requirements of the Charities Act 2011 / Companies Act 2006 and have been properly reflected in the financial statements.

#### Accounting estimates

We confirm that the methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework. We confirm that we have informed you of all such significant assumptions.

### **Minutes and Contracts**

The minute books presented to you contain complete and authentic minutes of all meetings of the charity's trustees held since the beginning of the period under review.

We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

None of the trustees had at any time in the period an interest in any contract with the charity except as disclosed in the notes to the financial statements.

### **Law and Regulations**

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal and regulatory framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to yourselves and disclosed in the financial statements.

We confirm that we have reviewed the guidance "How to report a serious incident in your charity" published by the Charity Commission. We also confirm that no Serious Incident Reports have been submitted to the Charity Commission, nor any events considered for submission, during the accounting period or in the period from the balance sheet date to the date of approval of the financial statements.

We are not aware of any instances during the period where the charity has operated outside its charitable objectives as laid down in its governing documents.

We can confirm that our procedures for handling data are compliant with the General Data Protection Regulation and that there have been no events which could result in any penalty being levied by the Information Commissioner's Office which could have a material impact on the financial statements.

### **Tangible Fixed Assets**

The net book amounts at which fixed assets are included in the balance sheet are arrived at:

- After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- After eliminating the cost and accumulated depreciation relating to items sold or otherwise disposed of.
- After providing for amortisation and impairment at rates sufficient to reduce the net book amounts to their residual value by the time they become no longer economically useful to the charity.

We confirm that all tangible fixed assets included in the financial statements exist at the balance sheet date.

### **Investments**

None of the charity's investments have declined in value to an amount less than the carrying value in the balance sheet.

### **Other Current Assets**

We are of the opinion that other current assets have a value on realisation in the ordinary course of operations at least equal to the amounts at which they are stated in the financial statements. In particular adequate provision has been made against all amounts owing to the charity, which are known, or may be expected, to be irrecoverable.

### **Assets - General**

We confirm that the charity has satisfactory title to all assets appearing in the balance sheet and that they are free from any lien or charge unless otherwise stated in the financial statements.

We have no intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

### **Liabilities - General**

All known liabilities of the charity at the balance sheet date have been included in the financial statements. Adequate provisions have been made in the financial statements for liabilities, which are known to exist but the amount of which, cannot be accurately determined.

Provision has been made for all grant commitments made by the charity in line with the requirements of the SORP.

### **Contingent Liabilities**

We have disclosed to you all claims in connection with litigation or any other claims of material importance that have been, or are expected to be, received and any such claims have been appropriately accounted for and disclosed in the financial statements.

We have disclosed to you all other contingent liabilities.

## **Taxation**

The charity has not undertaken any activities during the year upon which a tax liability arises.

## **Statement of financial activities**

All income of the charity for the period under review has been included in the financial statements.

Except as disclosed in the financial statements the results for the period were not materially affected by:

- transactions of a sort not usually undertaken by the charity.
- circumstances of an exceptional or non-recurring nature.
- charges or credits relating to prior periods.

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

## **Transactions with trustees and other related parties**

### *Trustees' remuneration*

We confirm that no remuneration was paid to trustees during the period under review.

### *Key management personnel compensation*

We confirm that in addition to the trustees of the charity, the following individuals are considered to have formed part of the Key Management of the charity during the accounting period due to their authority and responsibility for planning, directing and controlling the activities of the charity:

- E Steele
- D Ingamells

We confirm the accuracy of the disclosure of the Key Management Personnel compensation, which includes all employee benefits paid, payable or provided by the charity or on behalf of the charity in exchange for services rendered to the charity. It also includes any consideration paid on behalf of any parent undertaking of the charity in respect of any goods or services provided to the charity.

### *Related party transactions*

We confirm that we have fully disclosed to you the identity of all of the charity's related parties.

You have been provided with details of all transactions between the charity and its related parties that have arisen during the accounting period and we confirm that the disclosure made in the financial statements of these transactions is complete and accurate.

We confirm the factual accuracy of the controlling party disclosure in the financial statements.

## **Capital Commitments**

The financial statements make full disclosure of all outstanding amounts contracted for at the balance sheet date in respect of capital expenditure.

### **Post Balance Sheet Events**

Since the balance sheet date no events or transactions have either occurred or are pending which would have a material effect upon the financial statements at that date, or for the period then ended, or which are of such significance in relation to the charity's affairs as to require disclosure in the financial statements.

### **Financial Facilities**

Since the balance sheet date adequate financial facilities have continued to be available to the charity and we have no reason to believe that such facilities will be withdrawn within the next twelve months.

### **Review of going concern basis**

We confirm that we have considered the charity's future operations, working capital requirements and cashflows and we feel that the going concern basis is appropriate for the preparation of the financial statements for the period under review. Our considerations have covered a period of not less than 12 months from the date of the approval of the financial statements.

Our consideration has included a thorough assessment of the charity's ability to continue trading as a going concern in light of the current economic climate. We have taken appropriate measures, as far as possible based on the information currently available to us, to safeguard the current and future operations of the charity.

There are no material uncertainties of which we are aware that cast doubt on the charity's ability to continue as a going concern.

All projected cashflows, management accounts and other information and assumptions used in reaching this conclusion have been made available to you for the purposes of your assignment. We confirm that our plans for future actions required to enable the charity to continue as a going concern are feasible.

We are of the opinion that the disclosure on going concern in both the trustees' report and the financial statements is an accurate reflection of the charity's financial position.

### **Current economic climate**

We confirm that we are aware of our responsibility as trustees to consider, as far as possible with the information currently available to us, the potential influence of prevailing economic conditions on all aspects of the charity's financial and narrative reporting. This includes, but is not limited to, significant global events, geopolitical uncertainties, and fluctuations in interest rates and inflation.

We confirm that all representations made in this letter include due consideration of these factors. In particular this includes, but is not limited to, the following:


- Appropriate disclosure has been included in the charity's narrative reporting regarding the impact of the current economic climate on the charity's performance during the period, our assessment of principal risks and uncertainties and the future activity of the charity;
- We acknowledge our responsibility in the preparation of the financial statements for making appropriate judgments, estimates and assumptions. We have informed you of the judgements and estimates, including those related to the current economic climate, that have had the most significant impact on the financial statements. We confirm that the disclosure in the financial statements of the critical accounting estimates and areas of judgement accurately describes our assessment of matters relating to the current economic climate;
- The financial statements reflect the conditions which existed at the reporting date,
- The effect of material non-adjusting events subsequent to the reporting date has been disclosed in the financial statements;
- We have considered whether the charity's tangible fixed assets have been impaired due to the current economic climate. We have also considered whether our estimate of useful economic lives remains appropriate. Our consideration has included a review of the current market value of those assets and their future economic performance;
- At the reporting date, any additional liabilities arising as a result of the current economic climate have been recognised.

#### Approval of Financial Statements

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The financial statements and the contents of this letter were formally approved by the board at a meeting held on the date shown below.

Yours faithfully



Trustee **MICHAEL BATEY**

for and on behalf of the Board of Trustees

Date: 18/12/24

**KENT FAMILY MEDIATION SERVICE**

England & Wales - Charity number 1087460

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# Accounts

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**Registered number: 04186544**  
**Charity number: 1087460**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2023**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Contents**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10 - 20

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2023**

**Trustees**

Mr Michael Batey  
Mr Graham Jones  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison  
Mrs Martha Monday (appointed 29 September 2022)

**Company registered number**

04186544

**Charity registered number**

1087460

**Registered office**

Office 1  
2 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place, Quayside  
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Kent, ME4 4QU

**Independent Examiner**

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**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2023**

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SOAP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the Charity is to alleviate the hardship and distress caused by, the breaking up of marriage and family. This includes assisting separating and/or divorcing couples to resolve disputes and reach agreed decisions on matters arising from family stress, financial matters and matters involving children within the County of Kent. The Charity is also established to assist the resolution of family disputes.

Our revenue from the Cafcass SPIPs contract has provided further income to the service and earnings for mediators.

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

**Achievements and performance**

**a. Main achievements of the Charity**

The service made a deficit of £15,723 (2022 surplus: £23,983), during the year ended 31 March 2023, including losses on investments of £204 (2022 gains: £435).

Given the tight margins on which the Charity operates, cash flow has always been a major preoccupation and the Charity has maintained a sufficient Balance sheet. Legal Aid payments are received promptly and private clients are required to proceed on a 'pay in advance' basis to minimise uncollectible debts.

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

**b. Review of activities**

Following the impact of the previous year's pandemic (Covid-19), the service began to function, in some elements, as it did pre the pandemic. The Governments restrictions were lifted, meaning KFMS could reform to what would be the new normal working conditions. During the pandemic, and the successful outcome of online meetings, the service continued to conduct meetings with clients online as well as face to face. The office staff returned to be fully office based.

Referral numbers have increased since the end of the lockdown for COVID-19.

The Service has been constantly monitored by the Service Manager and Trustees during this financial period following the end of lockdown.

Kent Family Mediation has continued to provide a high, professional standard of service which is reflected in the maintained level of turnover.

The Service has continued to meet its objective of alleviating hardship and distress caused by the breaking up of marriage and family, including assisting separating and/or divorcing couples resolve disputes and reach agreement on matters arising from family stress. It is increasingly recognised that professional mediation is assisting in speedier settlements which are more cost effective and less acrimonious than other procedures in dispute resolution. This is to the benefit separating parents and the children of the relationship.

The Charity provides mediation services to the County of Kent and receives fees from privately paying clients. and those that are legally aided. It is expected that legally aided work will continue to decline as the criteria for legally aided help are tightly drawn.

An ongoing problem for the mediation sector is that the majority of applications received are by applicants who just wish to go through the required motions to be able to proceed in court. The level of applications that ultimately result in mediation remains low. Less than 40% of referrals by one party lead to an initial interview (the MIAM). This results in the Charity incurring significant overheads in setting up processes that do not lead to mediation and accounts for the slim margins. These costs are not recognised by any government funding.

The Charity reviews clients' fees annually, within the context of what is reasonable to charge as a non-profit making body. It continues to seek additional funding from a variety of grant making Trusts to supplement its reserves. The Charity also remains conscious of the duty to provide public benefit by providing a service at significantly less cost than the alternatives and has due regard to the guidelines issued by the Charity Commission.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Achievements and performance (continued)**

**c. Investment policy and performance**

Under the Memorandum and Articles of Association the Charity has the power to make any investment which the Trustees see fit.

In accordance with the reserves policy all funds are retained in cash and all reserves are now invested with the COIF (Charitable Organisations Fund). The COIF is the largest specialised fund manager in the UK for charities and has a good record for capital growth.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have a duty to ensure that the income and reserves are sufficient to meet all liabilities whilst maintaining a sufficient level to ensure the longevity and continuation of the Service. The Trustees are obliged to review this yearly as part of the annual accounts.

The key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £58,173. The unrestricted reserves as at 31 March 2023 were £47,717. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 31 March 2001.

The Charity is constituted under a Memorandum of Association dated 31 March 2001 and is a registered charity (number 1087460).

The service is affiliated to the College of Mediators, a founder body of the Family Mediation Council, the body which sets and maintains high standards for the mediation profession.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

**d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2023**

**Statement of Trustees' responsibilities (continued)**

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**Mr Michael Batey**  
Trustee

Date: 3/1/24



**Mr Graham Jones**  
Trustee

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2023**

**Independent examiner's report to the Trustees of Kent Family Mediation Service ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

S Robinson



Dated: 17/01/2024

BA FCA FCIE DChA

**Kreston Reeves LLP**

Chartered Accountants  
Montague Place, Quayside  
Chatham Maritime, Chatham  
Kent, ME4 4QU

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	4	5,000	5,000	236
Charitable activities	5	275,673	275,673	308,691
Investments	6	179	179	151
<b>Total income</b>		<b>280,852</b>	<b>280,852</b>	309,078
<b>Expenditure on:</b>				
Charitable activities	7	296,371	296,371	285,530
<b>Total expenditure</b>		<b>296,371</b>	<b>296,371</b>	285,530
<b>Net (expenditure)/income before net (losses)/gains on investments</b>		<b>(15,519)</b>	<b>(15,519)</b>	23,548
Net (losses)/gains on investments		(204)	(204)	435
<b>Net movement in funds</b>		<b>(15,723)</b>	<b>(15,723)</b>	23,983
<b>Reconciliation of funds:</b>				
Total funds brought forward		63,440	63,440	39,457
Net movement in funds		(15,723)	(15,723)	23,983
<b>Total funds carried forward</b>		<b>47,717</b>	<b>47,717</b>	63,440

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

The notes on pages 10 to 20 form part of these financial statements.

**Kent Family Mediation Service**  
(A company limited by guarantee)  
Registered number: 04186544

**Balance sheet**  
as at 31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	10	2,547	-
Investments	11	6,872	6,897
		<u>9,419</u>	<u>6,897</u>
<b>Current assets</b>			
Debtors	12	17,709	34,795
Cash at bank and in hand		43,694	38,485
		<u>61,403</u>	<u>73,280</u>
Creditors: amounts falling due within one year	13	(23,105)	(16,737)
<b>Net current assets</b>		<u>38,298</u>	<u>56,543</u>
<b>Total net assets</b>		<u>47,717</u>	<u>63,440</u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds	14	47,717	63,440
<b>Total funds</b>		<u>47,717</u>	<u>63,440</u>

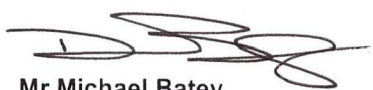
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



**Mr Michael Batey**  
Trustee

Date: 3/1/24



**Mr Graham Jones**  
Trustee

The notes on pages 10 to 20 form part of these financial statements.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**1. General information**

The Charity is a charitable company limited by guarantee (company number 04186544), registered in England and Wales and a registered charity (charity number 1087460) in England and Wales. The address of the registered office is 1 London Road, Sittingbourne, Kent, ME10 1NQ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Kent Family Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in Pounds sterling and rounded to the nearest Pound.

**2.2 Company Status**

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.6 Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	- 33% straight line
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**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**2.8 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**2.9 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**2. Accounting policies (continued)**

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**2.13 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.14 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**3. Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**4. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Donations	-	-	236
Grants	5,000	<b>5,000</b>	-
<b>Total 2023</b>	<u>5,000</u>	<u><b>5,000</b></u>	<u>236</u>
Total 2022	<u>236</u>	<u>236</u>	

**5. Income from charitable activities**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Client Payments	124,067	<b>124,067</b>	134,340
Legal services commission	74,170	<b>74,170</b>	93,567
SPIPS	77,436	<b>77,436</b>	80,784
<b>Total 2023</b>	<u>275,673</u>	<u><b>275,673</b></u>	<u>308,691</u>
Total 2022	<u>308,691</u>	<u>308,691</u>	

**6. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Bank interest	179	<b>179</b>	151
Total 2022	<u>151</u>	<u>151</u>	

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Charitable Activities	256,465	39,906	<b>296,371</b>	285,530
Total 2022	<u>238,059</u>	<u>47,471</u>	<u>285,530</u>	

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Staff costs	<b>246,488</b>	231,630
Library	<b>570</b>	709
Hire of rooms	<b>1,688</b>	(904)
Affiliation fees	<b>1,621</b>	1,242
Training	<b>1,213</b>	437
Photocopier	<b>4,885</b>	4,945
	<u><b>256,465</b></u>	<u>238,059</u>

All of the direct costs, in both financial years, were from unrestricted funds.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Independent examination fees	1,350	895
Professional fees	572	250
Premises costs	20,817	21,291
Office expenses	4,153	6,460
Printing and stationary	952	1,836
Telephone	1,538	1,297
Insurance	909	567
Bad debts	895	5,962
Publicity costs	95	287
Communication and I.T	3,391	4,456
Depreciation	773	-
Bank charges	4,461	4,170
	<u><u>39,906</u></u>	<u><u>47,471</u></u>

All of the support costs, in both financial years, were from unrestricted funds.

**8. Staff costs**

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	229,652	212,478
Social security costs	13,129	15,806
Pension costs	3,707	3,346
	<u><u>246,488</u></u>	<u><u>231,630</u></u>

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

	<b>2023 No.</b>	<b>2022 No.</b>
	<u><u>10</u></u>	<u><u>10</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

During the financial year remuneration and benefits totalling £49,533 (2022 - £57,734), including employer's national insurance contributions, were paid to the Charity's key management personnel.

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - £NIL).

**10. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2022	<u>6,771</u>
Additions	<u>3,320</u>
At 31 March 2023	<u>10,091</u>
<b>Depreciation</b>	
At 1 April 2022	<u>6,771</u>
Charge for the year	<u>773</u>
At 31 March 2023	<u>7,544</u>
<b>Net book value</b>	
At 31 March 2023	<u><u>2,547</u></u>
At 31 March 2022	<u><u>-</u></u>

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**11. Fixed asset investments**

	Listed investments £	Cash held at investment managers £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	5,448	1,449	6,897
Additions	-	179	179
Revaluations	(204)	-	(204)
At 31 March 2023	<u>5,244</u>	<u>1,628</u>	<u>6,872</u>
<b>Net book value</b>			
At 31 March 2023	<u>5,244</u>	<u>1,628</u>	<u>6,872</u>
At 31 March 2022	<u>5,448</u>	<u>1,449</u>	<u>6,897</u>

**Material investments**

Listed investments comprise a holding of COIF Charities Investment Fund income units, plus a small sum of cash held on account by the Investment Brokers.

**12. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	17,142	13,263
Prepayments and accrued income	567	21,532
	<u>17,709</u>	<u>34,795</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**13. Creditors: Amounts falling due within one year**

	<b>2023</b>	2022
	£	£
Trade creditors	<b>2,183</b>	2,099
Other taxation and social security	<b>17,828</b>	12,499
Other creditors	<b>1,744</b>	794
Accruals and deferred income	<b>1,350</b>	1,345
	<b>23,105</b>	16,737

**14. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Balance at 31 March 2023</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General Funds	<b>63,440</b>	<b>280,852</b>	<b>(296,371)</b>	<b>(204)</b>	<b>47,717</b>

**Statement of funds - prior year**

	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Gains/ (Losses)</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£	£
<b>Unrestricted funds</b>					
General funds	<b>39,457</b>	<b>309,078</b>	<b>(285,530)</b>	<b>435</b>	<b>63,440</b>

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	2,547	<b>2,547</b>
Fixed asset investments	6,872	<b>6,872</b>
Current assets	61,403	<b>61,403</b>
Creditors due within one year	(23,105)	<b>(23,105)</b>
<b>Total</b>	<u>47,717</u>	<u><b>47,717</b></u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Fixed asset investments	6,897	6,897
Current assets	73,280	73,280
Creditors due within one year	(16,737)	(16,737)
<b>Total</b>	<u>63,440</u>	<u>63,440</u>

**16. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,707 (2022: £3,346). There were contributions of £804 payable to the fund at the Balance sheet date (2022: £794).

**17. Operating lease commitments**

At 31 March 2023 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2023 £</b>	<b>2022 £</b>
Not later than 1 year	<b>18,000</b>	19,373
Later than 1 year and not later than 5 years	-	18,000
	<u><b>18,000</b></u>	<u>37,373</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2023**

**18. Related Party transactions**

The Charity has not entered into any related party transactions during the financial year (2022: £nil) and at the balance sheet date there are no balances outstanding with any related parties (2022: £nil).

**KENT FAMILY MEDIATION SERVICE**

England & Wales - Charity number 1087460

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# Accounts

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**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers  
for the year ended 31 March 2022**

**Trustees**

Mr Michael Batey  
Mr Graham Jones  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison

**Company registered number**

04186544

**Charity registered number**

1087460

**Registered office**

2 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the Charity is to alleviate the hardship and distress caused by the breaking up of marriage and family. This includes assisting separating and/or divorcing couples to resolve disputes and reach agreed decisions on matters arising from family stress, financial matters and matters involving children within the County of Kent. The Charity is also established to assist the resolution of family disputes.

Our revenue from the Cafcass SPIPs contract has provided further income to the service and earnings for mediators.

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

**Achievements and performance**

**a. Main achievements of the Charity**

The service made a surplus of £23,983 (2021: £13,799), during the year ended 31 March 2022, including gains on investments of £435 (2021: £1,868).

Given the tight margins on which the Charity operates, cash flow has always been a major preoccupation but the Charity has maintained a sufficient Balance Sheet. Legal Aid payments are received promptly and private clients are required to proceed on a 'pay in advance' basis to minimise uncollectible debts.

## **Kent Family Mediation Service**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2022**

### **Achievements and performance (continued)**

#### **b. Review of activities**

March 2020 saw the impact of Covid-19 on the country which affected everyone and this continued throughout 2021. The Government brought in restrictions which meant KFMS had to completely change its way of working, seeing clients online instead of face to face and all staff working from home. Initially, all staff, apart from the Service Manager and Bookkeeper, were on the Government Furlough Scheme. They gradually returned over the following months until all were working their normal days by September, with the exception of one mediator who returned in November. There was another lockdown late 2021 and everyone returned to working from home.

Referral numbers reduced during lockdown, but expenses also decreased in respect of venue hire and mediator expenses. We were successful in our bids for Covid-19 assistance grants, which were used to pay for rent, utilities and other core expenses.

The Service was constantly monitored by the Service Manager and Trustees during this time.

Despite the impact of Covid-19, the Service has fared well, and the Trustees wish to thank the staff for accepting the situation in such a positive way and helping the Service through this unprecedented time.

The Service will gradually be re-introducing face to face mediation meetings but also continuing to offer online mediation, which has been our clients' preferred option. Under our Legal Aid Agency contract, we are required to offer both.

Kent Family Mediation has continued to provide a high, professional standard of service which is reflected in the maintained level of turnover.

The Service has continued to meet its objective of alleviating hardship and distress caused by the breaking up of marriage and family, including assisting separating and/or divorcing couples resolve disputes and reach agreement on matters arising from family stress. It is increasingly recognised that professional mediation is assisting in speedier settlements which are more cost effective and less acrimonious than other procedures in dispute resolution. This is to the benefit separating parents and the children of the relationship.

The Charity provides mediation services to the County of Kent and receives fees from privately paying clients, and those that are legally aided. It is expected that legally aided work will continue to decline as the criteria for legally aided help are tightly drawn.

An ongoing problem for the mediation sector is that the majority of applications received are by applicants who just wish to go through the required motions to be able to proceed in court. The level of applications that ultimately result in mediation remains low. Less than 40% of referrals by one party lead to an initial interview (the MIAM). This results in the Charity incurring significant overheads in setting up processes that do not lead to mediation and accounts for the slim margins. These costs are not recognised by any government funding.

The Charity reviews clients' fees annually, within the context of what is reasonable to charge as a non-profit making body. It continues to seek additional funding from a variety of grant making Trusts to supplement its reserves. The Charity also remains conscious of the duty to provide public benefit by providing a service at significantly less cost than the alternatives and has due regard to the guidelines issued by the Charity Commission.

#### **c. Investment policy and performance**

Under the Memorandum and Articles of Association the Charity has the power to make any investment which the Trustees see fit.

In accordance with the reserves policy all funds are retained in cash and all reserves are now invested with the COIF (Charitable Organisations Fund). The COIF is the largest specialised fund manager in the UK for charities and has a good record for capital growth.

## **Kent Family Mediation Service**

**(A company limited by guarantee)**

**Trustees' report (continued)  
for the year ended 31 March 2022**

### **Achievements and performance (continued)**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

The Trustees have a duty to ensure that the income and reserves are sufficient to meet all liabilities whilst maintaining a sufficient level to ensure the longevity and continuation of the Service. The Trustees are obliged to review this yearly as part of the annual accounts.

Key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £95,102. The unrestricted reserves as at 31 March 2022 were £63,440. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

#### **Structure, governance and management**

##### **a. Constitution**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 31 March 2001.

The Charity is constituted under a Memorandum of Association dated 31 March 2001 and is a registered charity (number 1087460).

The service is affiliated to the College of Mediators, a founder body of the Family Mediation Council, the body which sets and maintains high standards for the mediation profession.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

##### **c. Organisational structure and decision-making policies**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

**Kent Family Mediation Service**

(A company limited by guarantee)

**Notes to the financial statements  
for the year ended 31 March 2022**

**15. Analysis of net assets between funds (continued)**

**d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The Service will continue to monitor staffing levels in line with workload and make any necessary adjustments. We will also source funding opportunities as and when they become available.

**Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future. The Service intends to once again bid for the Cafcass Separated Parents Information Programme contract which is due for renewal in March 2023, subject to the terms of the bidding process.

**Statement of Trustees' responsibilities**

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

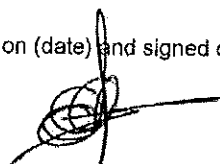
Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on (date) and signed on their behalf by:

  
Mr Michael Batey  
Trustee

  
Mr Graham Jones  
Trustee

**Registered number: 04186544**  
**Charity number: 1087460**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2022**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Contents**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7
<b>Statement of financial activities</b>	8
<b>Balance sheet</b>	9
<b>Notes to the financial statements</b>	10 - 19

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2022**

**Trustees**

Mr Michael Batey  
Mr Graham Jones  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison

**Company registered number**

04186544

**Charity registered number**

1087460

**Registered office**

Office 1  
2 Conqueror Court  
Sittingbourne  
Kent  
ME10 5BH

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2022**

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2021 to 31 March 2022. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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**Achievements and performance**

**a. Main achievements of the Charity**

The service made a surplus of £23,983 (2021: £13,799), during the year ended 31 March 2022, including gains on investments of £435 (2021: £1,868).

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**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

**b. Review of activities**

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**c. Investment policy and performance**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Achievements and performance (continued)**

Under the Memorandum and Articles of Association the Charity has the power to make any investment which the Trustees see fit.

In accordance with the reserves policy all funds are retained in cash and all reserves are now invested with the COIF (Charitable Organisations Fund). The COIF is the largest specialised fund manager in the UK for charities and has a good record for capital growth.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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Key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £95,102. The unrestricted reserves as at 31 March 2022 were £63,440. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

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The service is affiliated to the College of Mediators, a founder body of the Family Mediation Council, the body which sets and maintains high standards for the mediation profession.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

**Structure, governance and management (continued)**

**c. Organisational structure and decision-making policies**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

**d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

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The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. The Service will continue to monitor staffing levels in line with workload and make any necessary adjustments. We will also source funding opportunities as and when they become available.

**Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future. The Service intends to once again bid for the Cafcass Separated Parents Information Programme contract which is due for renewal in March 2023, subject to the terms of the bidding process.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2022**

Approved by order of the members of the Board of Trustees and signed on their behalf by:



**Mr Graham Jones**  
Trustee

**Mr Michael Batey**  
Trustee  
Date:

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2022**

**Independent examiner's report to the Trustees of Kent Family Mediation Service ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

S Robinson

BA FCA FCIE DChA MCMI

**Kreston Reeves LLP**

Chartered Accountants

Chatham

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Donations and legacies	3	236	236	74,924
Charitable activities	4	308,691	308,691	229,815
Investments	5	151	151	324
<b>Total income</b>		<b>309,078</b>	<b>309,078</b>	305,063
<b>Expenditure on:</b>				
Charitable activities	6	285,530	285,530	293,132
<b>Total expenditure</b>		<b>285,530</b>	<b>285,530</b>	293,132
<b>Net income before net gains on investments</b>		<b>23,548</b>	<b>23,548</b>	11,931
Net gains on investments		435	435	1,868
<b>Net movement in funds</b>		<b>23,983</b>	<b>23,983</b>	13,799
<b>Reconciliation of funds:</b>				
Total funds brought forward		39,457	39,457	25,658
Net movement in funds		23,983	23,983	13,799
<b>Total funds carried forward</b>		<b>63,440</b>	<b>63,440</b>	39,457

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

The notes on pages 10 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**  
**Registered number: 04186544**

**Balance sheet**  
**as at 31 March 2022**

	<b>Note</b>	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
<b>Fixed assets</b>			
Investments	9	<b>6,897</b>	6,311
		<u>6,897</u>	<u>6,311</u>
<b>Current assets</b>			
Debtors	10	<b>34,795</b>	23,951
Cash at bank and in hand		<b>38,485</b>	26,691
		<u>73,280</u>	<u>50,642</u>
Creditors: amounts falling due within one year	11	<b>(16,737)</b>	(17,496)
		<u>56,543</u>	<u>33,146</u>
<b>Net current assets</b>		<b>56,543</b>	33,146
<b>Total net assets</b>		<b>63,440</b>	<u>39,457</u>
<b>Charity funds</b>			
Restricted funds	12	-	-
Unrestricted funds	12	<b>63,440</b>	39,457
		<u>63,440</u>	<u>39,457</u>
<b>Total funds</b>		<b>63,440</b>	<u>39,457</u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

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**Mr Michael Batey**  
Trustee  
Date:

**Mr Graham Jones**  
Trustee

The notes on pages 10 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**1. General information**

The Charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 London Road, Sittingbourne, Kent, ME10 1NQ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Kent Family Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company Status**

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.6 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

**2.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**2.8 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**2.9 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**2. Accounting policies (continued)**

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**2.13 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.14 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Donations	236	<b>236</b>	9,501
Grants	-	-	30,276
Government grants	-	-	35,147
<b>Total 2022</b>	<b>236</b>	<b>236</b>	<b>74,924</b>
Total 2021	74,924	74,924	

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**4. Income from charitable activities**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Client Payments	134,340	<b>134,340</b>	98,859
Legal services commission	93,567	<b>93,567</b>	60,704
SPIPS	80,784	<b>80,784</b>	70,252
<b>Total 2022</b>	<u>308,691</u>	<u><b>308,691</b></u>	<u>229,815</u>
Total 2021	<u>229,815</u>	<u>229,815</u>	

**5. Investment income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Bank interest	151	<b>151</b>	324
Total 2021	<u>324</u>	<u>324</u>	

**6. Analysis of expenditure by activities**

	<b>Direct costs 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Charitable Activities	238,059	47,471	<b>285,530</b>	293,132
Total 2021	<u>237,936</u>	<u>55,196</u>	<u>293,132</u>	

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Staff costs	<b>231,630</b>	223,970
Library	<b>709</b>	1,336
Hire of rooms	<b>(904)</b>	7,954
Affiliation fees	<b>1,242</b>	(243)
Training	<b>437</b>	-
Photocopier	<b>4,945</b>	4,919
	<b>238,059</b>	237,936

During the year all of the direct costs were from unrestricted funds (2021: £231,314 from unrestricted funds and £6,612 from restricted funds).

**Analysis of support costs**

	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Independent examination fees	<b>895</b>	850
Professional fees	<b>250</b>	588
Premises costs	<b>21,291</b>	31,313
Office expenses	<b>6,460</b>	5,719
Printing and stationery	<b>1,836</b>	1,821
Telephone	<b>1,297</b>	4,128
Insurance	<b>567</b>	510
Bad debts	<b>5,962</b>	4,650
Publicity costs	<b>287</b>	-
Communication and I.T	<b>4,456</b>	2,480
Bank charges	<b>4,170</b>	3,137
	<b>47,471</b>	55,196

All of the support costs, in both financial years, were from unrestricted funds.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**7. Staff costs**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>212,478</b>	204,181
Social security costs	<b>15,806</b>	15,204
Pension costs	<b>3,346</b>	4,585
	<u><b>231,630</b></u>	<u>223,970</u>

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

	<b>2022</b>	2021
	No.	No.
	<b>10</b>	10
	<u>10</u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

During the financial year remuneration and benefits totalling £57,734 (2021 - £60,052), including employer's national insurance contributions, were paid to the Charity's key management personnel.

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

**9. Fixed asset investments**

	<b>Listed</b>	<b>Cash held at</b>	
	<b>investments</b>	<b>investment</b>	
	£	managers	Total
	£	£	£
<b>Cost or valuation</b>			
At 1 April 2021	<b>5,013</b>	<b>1,298</b>	<b>6,311</b>
Additions	-	<b>151</b>	<b>151</b>
Revaluations	<b>435</b>	-	<b>435</b>
At 31 March 2022	<u><b>5,448</b></u>	<u><b>1,449</b></u>	<u><b>6,897</b></u>
<b>Net book value</b>			
At 31 March 2022	<u><b>5,448</b></u>	<u><b>1,449</b></u>	<u><b>6,897</b></u>
At 31 March 2021	<u>5,013</u>	<u>1,298</u>	<u>6,311</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**9. Fixed asset investments (continued)**

Cash held at investment managers has been re-analysed from Current assets (Cash at bank and in hand) to Fixed asset investments.

**Material investments**

Listed investments comprise a holding of COIF Charities Investment Fund income units, plus a small sum of cash held on account by the Investment Brokers.

**10. Debtors**

	<b>2022</b>	2021
	£	£
<b>Due within one year</b>		
Trade debtors	<b>13,263</b>	14,913
Prepayments and accrued income	<b>21,532</b>	9,038
	<u><u>          </u></u>	<u><u>          </u></u>

**11. Creditors: Amounts falling due within one year**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>2,099</b>	2,990
Other taxation and social security	<b>12,499</b>	12,806
Other creditors	<b>794</b>	850
Accruals and deferred income	<b>1,345</b>	850
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>16,737</b>	17,496

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>					
General Funds	39,457	309,078	(285,530)	435	63,440

**Statement of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds	19,046	305,063	(286,520)	1,868	39,457
<b>Restricted funds</b>					
Awards for All	6,612	-	(6,612)	-	-
<b>Total of funds</b>	25,658	305,063	(293,132)	1,868	39,457

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**13. Summary of funds**

**Summary of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	39,457	309,078	(285,530)	435	63,440

**Summary of funds - prior year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
General funds	19,046	305,063	(286,520)	1,868	39,457
Restricted funds	6,612	-	(6,612)	-	-
	25,658	305,063	(293,132)	1,868	39,457

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2022 £	Total funds 2022 £
Fixed asset investments	6,897	6,897
Current assets	73,280	73,280
Creditors due within one year	(16,737)	(16,737)
<b>Total</b>	<b>63,440</b>	<b>63,440</b>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2021 £	Total funds 2021 £
Fixed asset investments	6,311	6,311
Current assets	50,642	50,642
Creditors due within one year	(17,496)	(17,496)
<b>Total</b>	<b>39,457</b>	<b>39,457</b>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2022**

**15. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £3,346 (2021: £4,585). There were contributions of £794 payable to the fund at the Balance sheet date (2021 - £850).

**16. Operating lease commitments**

At 31 March 2022 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>2022</b>	2021
	<b>£</b>	£
Not later than 1 year	<b>19,373</b>	4,120
Later than 1 year and not later than 5 years	<b>18,000</b>	1,373
	<b><u>37,373</u></b>	<u>5,493</u>

**17. Related Party transactions**

The Charity has not entered into any related party transactions during the financial year (2021: £nil) and at the balance sheet date there are no balances outstanding with any related parties (2021: £nil)..

**Kent Family Mediation Service**  
**1087460**

1 London Road  
Sittingbourne  
Kent  
ME10 1QN

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

Dear Sirs

This letter is furnished at your request in connection with your independent examination of the financial statements of the charity for the year ended 31 March 2022 for the purposes enabling you to issue your report to the trustees required by the Charities Act 2011 in respect of the charity's accounting records and preparation of the financial statements.

We recognise that our representations concerning the matters referred to below are significant in enabling you to issue your independent examiner's report.

In particular, we have carefully considered the impact of the COVID-19 pandemic and the UK's exit from the European Union ('Brexit'), on the charity's business and its financial statements.

We have fulfilled our responsibilities as trustees of the charity, as set out in your terms of engagement, under the Charities Act 2011/Companies Act 2006 for preparing financial statements in accordance with the applicable law and United Kingdom Generally Accepted Accounting Practice, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of the period end and of the results of operations for the period then ended and for making accurate representations to you.

The financial statements have been prepared in accordance with the Companies Act 2006 / Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed, and in accordance with United Kingdom Generally Accepted Accounting Practice, including *Accounting and Reporting by Charities: The 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 (FRS102)* ("the SORP"), including all subsequent Update Bulletins issued that apply to the period under review .

**Audit exemption**

We confirm that the charity is entitled to the exemptions from an audit of the financial statements as set out in the Charities Act 2011 in that:-

- The incoming resources of the charity did not exceed £1 million; or
- The incoming resources of the charity did not exceed £250,000 and the charity's gross assets did not exceed £3.26million; or
- The incoming resources of the charity and its group did not exceed £1 million, after eliminating intra group transactions and consolidation adjustments; and

An audit of the financial statements is not required by the charity's governing documents.

We confirm that the charitable company is entitled to the exemptions from an audit of the financial statements as set out in Section 477 of the Companies Act 2006.

### **Fraud**

We acknowledge our responsibility for the design, implementation and maintenance of a system of internal control in order to prevent and detect fraud.

We have assessed the risk that the financial statements may be materially misstated as a result of fraud and it is our opinion that any such risk is minimal.

We are not aware of any irregularities involving management or employees who have a significant role with regards to the internal control system or that could have a material effect on the financial statements.

We are not aware of any fraud or suspected fraud of any kind communicated by current or former employees, analysts, regulators or any others.

We are not aware of matters related to fraudulent activity or other non-compliance with law or regulation arising since the beginning of the period which have been communicated to the Charity Commission.

### **Provision of information**

We have made available to your representatives all significant financial records and related data. We have provided to you all other information requested and given unrestricted access to persons within the charity from whom you have deemed it necessary to obtain information. All other records and related information, including minutes of all management meetings, have been made available to you.

### **Accounting records**

All financial transactions of the charity have been properly reflected in the accounting records in accordance with the requirements of the Charities Act 2011 / Companies Act 2006 and have been properly reflected in the financial statements.

### **Accounting estimates**

We confirm that the methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework. We confirm that we have informed you of all such significant assumptions.

### **Minutes and Contracts**

The minute books presented to you contain complete and authentic minutes of all meetings of the charity's trustees held since the beginning of the period under review.

We have complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance.

None of the trustees had at any time in the period an interest in any contract with the charity except as disclosed in the notes to the financial statements.

### **Law and Regulations**

We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal and regulatory framework within which the charity conducts its business and which are central to the charity's ability to conduct its business, except as explained to yourselves and disclosed in the financial statements.

We confirm that we have reviewed the guidance “How to report a serious incident in your charity” published by the Charity Commission. We also confirm that no Serious Incident Reports have been submitted to the Charity Commission, nor any events considered for submission, during the accounting period or in the period from the balance sheet date to the date of approval of the financial statements.

We are not aware of any instances during the period where the charity has operated outside its charitable objectives as laid down in its governing documents.

We can confirm that our procedures for handling data are compliant with the General Data Protection Regulation and that there have been no events which could result in any penalty being levied by the Information Commissioner’s Office which could have a material impact on the financial statements.

### **Tangible Fixed Assets**

The net book amounts at which fixed assets are included in the balance sheet are arrived at:

- After taking into account all capital expenditure on additions thereto, but no expenditure properly chargeable to revenue.
- After eliminating the cost and accumulated depreciation relating to items sold or otherwise disposed of.
- After providing for amortisation and impairment at rates sufficient to reduce the net book amounts to their residual value by the time they become no longer economically useful to the charity.

We confirm that all tangible fixed assets included in the financial statements exist at the balance sheet date.

### **Investments**

None of the charity’s investments have declined in value to an amount less than the carrying value in the balance sheet.

### **Other Current Assets**

We are of the opinion that other current assets have a value on realisation in the ordinary course of operations at least equal to the amounts at which they are stated in the financial statements. In particular adequate provision has been made against all amounts owing to the charity, which are known, or may be expected, to be irrecoverable.

### **Assets - General**

We confirm that the charity has satisfactory title to all assets appearing in the balance sheet and that they are free from any lien or charge unless otherwise stated in the financial statements.

We have no intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

### **Liabilities - General**

All known liabilities of the charity at the balance sheet date have been included in the financial statements. Adequate provisions have been made in the financial statements for liabilities, which are known to exist but the amount of which, cannot be accurately determined.

Provision has been made for all grant commitments made by the charity in line with the requirements of the SORP.

## **Contingent Liabilities**

We have disclosed to you all claims in connection with litigation or any other claims of material importance that have been, or are expected to be, received and any such claims have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all other contingent liabilities.

## **Taxation**

The charity has not undertaken any activities during the year upon which a tax liability arises.

## **Statement of financial activities**

All income of the charity for the period under review has been included in the financial statements.

Except as disclosed in the financial statements the results for the period were not materially affected by:

- transactions of a sort not usually undertaken by the charity.
- circumstances of an exceptional or non-recurring nature.
- charges or credits relating to prior periods.

All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions during the period in the application of such income.

## **Transactions with trustees and other related parties**

### *Trustees' remuneration*

We confirm that no remuneration was paid to trustees during the period under review.

### *Key management personnel compensation*

We confirm that in addition to the trustees of the charity, the following individuals are considered to have formed part of the Key Management of the charity during the accounting period due to their authority and responsibility for planning, directing and controlling the activities of the charity:

- K Clarke
- D Ingamells

We confirm the accuracy of the disclosure of the Key Management Personnel compensation, which includes all employee benefits paid, payable or provided by the charity or on behalf of the charity in exchange for services rendered to the charity. It also includes any consideration paid on behalf of any parent undertaking of the charity in respect of any goods or services provided to the charity.

### *Directors' advances, credits and guarantees*

The charity has had at no time during the period any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors and other related parties nor to guarantee or provide security for such facilities except as disclosed in the financial statements.

### *Related party transactions*

We confirm that we have fully disclosed to you the identity of all of the charity's related parties.

You have been provided with details of all transactions between the charity and its related parties that have arisen during the accounting period and we confirm that the disclosure made in the financial statements of these transactions is complete and accurate.

We confirm the factual accuracy of the controlling party disclosure in the financial statements.

### **Capital Commitments**

The financial statements make full disclosure of all outstanding amounts contracted for at the balance sheet date in respect of capital expenditure.

### **Post Balance Sheet Events**

Since the balance sheet date no events or transactions have either occurred or are pending which would have a material effect upon the financial statements at that date, or for the period then ended, or which are of such significance in relation to the charity's affairs as to require disclosure in the financial statements.

### **Financial Facilities**

Since the balance sheet date adequate financial facilities have continued to be available to the charity and we have no reason to believe that such facilities will be withdrawn within the next twelve months.

### **Review of going concern basis**

We confirm that we have considered the charity's future operations, working capital requirements and cashflows and we feel that the going concern basis is appropriate for the preparation of the financial statements for the period under review. Our considerations have covered a period of not less than 12 months from the date of the approval of the financial statements.

Our consideration has included a thorough assessment of the charity's ability to continue trading as a going concern in light of the COVID-19 pandemic and the global economic uncertainty it has caused, and of Brexit and the end of the Brexit transition period. We have taken appropriate measures, as far as possible based on the information currently available to us, to safeguard the current and future operations of the charity.

In making this assessment we have prepared revised forecasts, cashflows and our disaster planning includes due consideration of coronavirus contingency measures.

All projected cashflows, management accounts and other information and assumptions used in reaching this conclusion have been made available to you for the purposes of your assignment. We confirm that our plans for future actions required to enable the charity to continue as a going concern are feasible.

There are no material uncertainties of which we are aware that cast doubt on the charity's ability to continue as a going concern.

We are of the opinion that the disclosure on going concern in both the trustees' report and the financial statements is an accurate reflection of the charity's financial position.

### **Current economic climate – COVID-19 and Brexit**

We confirm that we are aware of our responsibility as trustees to consider, as far as possible with the information currently available to us, the full impact of the COVID-19 pandemic and its effect on the global economic climate (together 'COVID-19') and Brexit and the end of the transition period (together 'Brexit'), on all aspects of the charity's financial and narrative reporting.

We confirm that all representations made in this letter include due consideration of these factors. In particular this includes, but is not limited to, the following:

- Appropriate disclosure has been included in the charity's narrative reporting regarding the impact of COVID-19 and Brexit on the charity's performance during the period, our assessment of principal risks and uncertainties and the future activity of the charity;
- We acknowledge our responsibility in the preparation of the financial statements for making appropriate judgments, estimates and assumptions. We have informed you of the judgements

and estimates, including those related to COVID-19 and Brexit, that have had the most significant impact on the financial statements;

- The financial statements reflect the conditions which existed at the reporting date,
  - to the extent that the spread of COVID-19 was known and government measures were announced, together with its impact on the local and global economic climate; and
  - to the extent that arrangements and agreements had been announced in respect of the UK leaving the European Union.

The effect of material non-adjusting events subsequent to the reporting date has been disclosed in the financial statements;

- We have reassessed the value of the charity's investments in light of COVID-19 and Brexit. We confirm that they have not declined in value to an amount less than the carrying value at the reporting date;
- We have considered whether the charity's tangible fixed assets have been impaired due to COVID-19 and Brexit. We have also considered whether our estimate of useful economic lives remains appropriate. Our consideration has included a review of the current market value of those assets and their future economic performance;
- At the reporting date, any additional liabilities arising as a result of COVID-19 and Brexit have been recognised. We have specifically considered whether any additional provision is required in respect of:
  - Doubtful debts;
  - Onerous leases and contracts;
  - Redundancy payments.

### **Approval of Financial Statements**

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

The financial statements and the contents of this letter were formally approved by the board at a meeting held on the date shown below.

Yours faithfully

**Trustee**      MICHAEL BATEY

for and on behalf of the Board of Trustees

Date: 19/12/22

**KENT FAMILY MEDIATION SERVICE**

England & Wales - Charity number 1087460

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# Accounts

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**Registered number: 04186544**  
**Charity number: 1087460**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**

**for the year ended 31 March 2021**

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Contents**

	Page
<b>Reference and administrative details of the Charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 5
<b>Independent examiner's report</b>	6
<b>Statement of financial activities</b>	7
<b>Balance sheet</b>	8
<b>Notes to the financial statements</b>	9 - 19

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2021**

**Trustees**

Mr Michael Batey  
Mr Graham Jones  
Mr Gordon Murdoch (resigned 31 March 2021)  
Mr Arden Bhattacharya  
Mr Geoffrey Burr  
Ms Ann Harrison

**Company registered number**

04186544

**Charity registered number**

1087460

**Registered office**

1 London Road  
Sittingbourne  
Kent  
ME10 1NQ

**Accountants**

Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2021**

The Trustees present their annual report together with the financial statements of the Charity for the year ended 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The principal object of the Charity is to alleviate the hardship and distress caused by the breaking up of marriage and family. This includes assisting separating and/or divorcing couples to resolve disputes and reach agreed decisions on matters arising from family stress, financial matters and matters involving children within the County of Kent. The Charity is also established to assist the resolution of family disputes.

Our revenue from the Cafcass SPIPs contract has provided further income to the service and earnings for mediators.

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

**Achievements and performance**

**a. Main achievements of the Charity**

The service made a surplus of £13,799 (2020: £2,790), during the year ended 31 March 2021, including gains on investments of £1,868 (losses on investments of £2,982).

Given the tight margins on which the Charity operates, cash flow has always been a major preoccupation and the Charity has maintained a lean Balance sheet. Legal Aid payments are received promptly and private clients are required to proceed on a 'pay in advance' basis to minimise uncollectible debts.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Achievements and performance (continued)**

**b. Review of activities**

March 2020 saw the impact of Covid-19 on the country which affected everyone. The Government brought in restrictions which meant KFMS had to completely change its way of working, seeing clients online instead of face to face and all staff working from home. Initially, all staff, apart from the Service Manager and Bookkeeper, were on the Government Furlough Scheme. They gradually returned over the following months until all were working their normal days by September, with the exception of one mediator who returned in November.

Referral numbers reduced during lockdown, but expenses also decreased in respect of venue hire and mediator expenses. We were successful in our bids for Covid-19 assistance grants, which were used to pay for rent, utilities and other core expenses.

The Service was constantly monitored by the Service Manager and Trustees during this time.

Despite the impact of Covid-19, the Service has fared well, and the Trustees wish to thank the staff for accepting the situation in such a positive way and helping the Service through this unprecedented time.

Kent Family Mediation has continued to provide a high, professional standard of service which is reflected in the maintained level of turnover.

The Service has continued to meet its objective of alleviating hardship and distress caused by the breaking up of marriage and family, including assisting separating and/or divorcing couples resolve disputes and reach agreement on matters arising from family stress. It is increasingly recognised that professional mediation is assisting in speedier settlements which are more cost effective and less acrimonious than other procedures in dispute resolution. This is to the benefit separating parents and the children of the relationship.

The Charity provides mediation services to the County of Kent and receives fees from privately paying clients, and those that are legally aided. It is expected that legally aided work will continue to decline as the criteria for legally aided help are tightly drawn.

An ongoing problem for the mediation sector is that the majority of applications received are by applicants who just wish to go through the required motions to be able to proceed in court. The level of applications that ultimately result in mediation remains low. Less than 40% of referrals by one party lead to an initial interview (the MIAM). This results in the Charity incurring significant overheads in setting up processes that do not lead to mediation and accounts for the slim margins. These costs are not recognised by any government funding.

The Charity reviews clients' fees annually, within the context of what is reasonable to charge as a non profit making body. It continues to seek additional funding from a variety of grant making Trusts to supplement its reserves. The Charity also remains conscious of the duty to provide public benefit by providing a service at significantly less cost than the alternatives and has due regard to the guidelines issued by the Charity Commission.

**c. Investment policy and performance**

Under the Memorandum and Articles of Association the Charity has the power to make any investment which the Trustees see fit.

In accordance with the reserves policy all funds are retained in cash and all reserves are now invested with the COIF (Charitable Organisations Fund). The COIF is the largest specialised fund manager in the UK for charities and has a good record for capital growth.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Achievements and performance (continued)**

**Financial review**

**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

**b. Reserves policy**

The Trustees have a duty to ensure that the income and reserves are sufficient to meet all liabilities whilst maintaining a sufficient level to ensure the longevity and continuation of the Service. The Trustees are obliged to review this yearly as part of the annual accounts.

Key elements to be reviewed are the possible liabilities of rent, residual payments on equipment leases and staff redundancy payments. As at the end of the financial year our target reserves figure was £62,500. The unrestricted reserves as at 31 March 2021 were £39,457. Although the reserves were still below the Charity's target figure, the Trustees consider that they have reasonable grounds for believing that the service can continue to improve its financial position going forward. This is despite the Covid-19 pandemic lockdown measures, since it appears that, with the government assistance which is available, and by utilising facilities for online mediation, the service has been able to maintain its viability.

**Structure, governance and management**

**a. Constitution**

The Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 31 March 2001.

The Charity is constituted under a Memorandum of Association dated 31 March 2001 and is a registered charity (number 1087460).

The service is affiliated to the College of Mediators, a founder body of the Family Mediation Council, the body which sets and maintains high standards for the mediation profession.

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

The Charity has a management committee which comprises the Trustees, two advisors to the Trustees and a mediator representative.

The Trustees have ultimate responsibility for income and expenditure and policy making and pricing changes are discussed and approved by the Trustees. The Trustees meet each quarter to review progress and the Chairman and Treasurer are in regular contact with the employees of the Service in the interim.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

All new Trustees are given an initial induction when joining the Charity and are then trained as appropriate to the Charity's needs thereafter.

**e. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Plans for future periods**

The Trustees will continue to support the objectives and activities of the Charity for the foreseeable future.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the Board of Trustees on  
on their behalf by:

16 December 2021

and signed



**Mr Michael Batey**  
Trustee



**Mr Graham Jones**  
Trustee

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2021**

**Independent examiner's report to the Trustees of Kent Family Mediation Service ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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**

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Charity 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 17 December 2021

Susan Robinson

BA FCA FCIE DChA MCFI

**Kreston Reeves LLP**

Chartered Accountants

Chatham

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	3	74,924	-	74,924	9,960
Charitable activities	4	229,815	-	229,815	280,686
Investments	5	324	-	324	2,728
		<u>305,063</u>	<u>-</u>	<u>305,063</u>	<u>293,374</u>
<b>Total income</b>					
<b>Expenditure on:</b>					
Charitable activities	6	286,520	6,612	293,132	287,602
		<u>286,520</u>	<u>6,612</u>	<u>293,132</u>	<u>287,602</u>
<b>Total expenditure</b>					
<b>Net income/(expenditure) before net gains/(losses) on investments</b>					
		18,543	(6,612)	11,931	5,772
Net gains/(losses) on investments		1,868	-	1,868	(2,982)
		<u>20,411</u>	<u>(6,612)</u>	<u>13,799</u>	<u>2,790</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		19,046	6,612	25,658	22,868
Net movement in funds		20,411	(6,612)	13,799	2,790
		<u>39,457</u>	<u>-</u>	<u>39,457</u>	<u>25,658</u>
<b>Total funds carried forward</b>					

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

The notes on pages 9 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**  
**Registered number: 04186544**

**Balance sheet**  
**as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	9	-	1
Investments	10	<u>6,311</u>	<u>24,125</u>
		<b>6,311</b>	<b>24,126</b>
<b>Current assets</b>			
Debtors	11	<b>23,951</b>	12,017
Cash at bank and in hand		<u>26,691</u>	<u>10,081</u>
		<b>50,642</b>	<b>22,098</b>
Creditors: amounts falling due within one year	12	<u>(17,496)</u>	<u>(20,566)</u>
<b>Net current assets</b>		<u><b>33,146</b></u>	<u>1,532</u>
<b>Total net assets</b>		<u><b>39,457</b></u>	<u><b>25,658</b></u>
<b>Charity funds</b>			
Restricted funds	13	-	6,612
Unrestricted funds	13	<u>39,457</u>	<u>19,046</u>
<b>Total funds</b>		<u><b>39,457</b></u>	<u><b>25,658</b></u>

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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



**Mr Michael Batey**  
Trustee



**Mr Graham Jones**  
Trustee

The notes on pages 9 to 19 form part of these financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**1. General information**

The Charity is a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 1 London Road, Sittingbourne, Kent, ME10 1NQ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Kent Family Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Company Status**

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

**2.3 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**2.4 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the Charity's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

**2.6 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the statement of financial activities as the related expenditure is incurred.

**2.7 Tangible fixed assets and depreciation**

All assets costing more than £250 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer equipment	- 33% straight line
--------------------	---------------------

**2.8 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

**2.9 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the Bank.

**2.10 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.11 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.12 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**2.13 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.14 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.15 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	9,501	-	<b>9,501</b>	-
Grants	30,276	-	<b>30,276</b>	9,960
Government grants	35,147	-	<b>35,147</b>	-
	<u>74,924</u>	<u>-</u>	<u><b>74,924</b></u>	<u>9,960</u>
Total 2020	<u>-</u>	<u>9,960</u>	<u>9,960</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Client Payments	98,859	<b>98,859</b>	157,378
Legal services commission	60,704	<b>60,704</b>	42,333
Pocket guides	-	-	83
SPIPS	70,252	<b>70,252</b>	80,892
	<u>229,815</u>	<u><b>229,815</b></u>	<u>280,686</u>
Total 2020	<u>280,686</u>	<u>280,686</u>	

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Bank interest	324	<b>324</b>	2,728
Total 2020	<u>2,728</u>	<u>2,728</u>	

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**6. Analysis of expenditure by activities**

	<b>Direct costs 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Charitable Activities	237,936	55,196	<b>293,132</b>	287,602
Total 2020	<u>238,370</u>	<u>49,232</u>	<u>287,602</u>	

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	<b>223,970</b>	205,643
Library	<b>1,336</b>	410
Hire of rooms	<b>7,954</b>	23,394
Affiliation fees	<b>(243)</b>	3,017
Training	-	645
Photocopier	<b>4,919</b>	5,261
	<u><b>237,936</b></u>	<u>238,370</u>

During the year direct costs included £6,612 of restricted expenditure (2020 - £3,348).

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2021 £</b>	Total funds 2020 £
Staff costs	-	1,702
Independent examination fees	<b>850</b>	810
Professional fees	<b>588</b>	266
Premises costs	<b>31,313</b>	21,222
Office expenses	<b>5,719</b>	5,276
Printing and stationery	<b>1,821</b>	2,913
Telephone	<b>4,128</b>	3,537
Insurance	<b>510</b>	2,383
Bad debts	<b>4,650</b>	1,495
Communication and I.T	<b>2,480</b>	5,641
Bank charges	<b>3,137</b>	3,987
	<b>55,196</b>	49,232

All of the support costs, in both financial years, were from unrestricted funds.

**7. Staff costs**

	<b>2021 £</b>	2020 £
Wages and salaries	<b>204,181</b>	191,434
Social security costs	<b>15,204</b>	13,032
Pension costs	<b>4,585</b>	2,879
	<b>223,970</b>	207,345

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

	<b>2021 No.</b>	2020 No.
	<b>10</b>	12

No employee received remuneration amounting to more than £60,000 in either year.

During the financial year remuneration and benefits totalling to £60,052 (2020 - £54,794), including employer's national insurance contributions, were paid to the Charity's key management personnel.

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**9. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2020	<u>9,532</u>
At 31 March 2021	<u>9,532</u>
<b>Depreciation</b>	
At 1 April 2020	<u>9,531</u>
Charge for the year	<u>1</u>
At 31 March 2021	<u>9,532</u>
<b>Net book value</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>1</u>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**10. Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2020	<b>24,126</b>
Additions	<b>317</b>
Disposals	<b>(18,992)</b>
Revaluations	<b>860</b>
At 31 March 2021	<b>6,311</b>
<b>Net book value</b>	
At 31 March 2021	<b>6,311</b>
At 31 March 2020	<b>24,126</b>

**Material investments**

Listed investments comprise a holding of COIF Charities Investment Fund income units, plus a small sum of cash held on account by the Investment Brokers.

**11. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due within one year</b>		
Trade debtors	<b>14,913</b>	12,017
Prepayments and accrued income	<b>9,038</b>	-

**12. Creditors: Amounts falling due within one year**

	<b>2021 £</b>	<b>2020 £</b>
Trade creditors	<b>2,990</b>	7,386
Other taxation and social security	<b>12,806</b>	11,532
Other creditors	<b>850</b>	838
Accruals and deferred income	<b>850</b>	810

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds	19,046	305,063	(286,520)	1,868	39,457
<b>Restricted funds</b>					
Awards for All	6,612	-	(6,612)	-	-
<b>Total of funds</b>	<b>25,658</b>	<b>305,063</b>	<b>(293,132)</b>	<b>1,868</b>	<b>39,457</b>

**Restricted Funds**

*Awards for All* - This grant was to provide free places for parents on the Separated Parents Information Programme. This fund was fully expended during the year.

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
General Funds	22,868	283,414	(284,254)	(2,982)	19,046
<b>Restricted funds</b>					
Awards for All	-	9,960	(3,348)	-	6,612
<b>Total of funds</b>	<b>22,868</b>	<b>9,960</b>	<b>(287,602)</b>	<b>(2,982)</b>	<b>25,658</b>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**14. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 March 2021 £</b>
General funds	19,046	305,063	(286,520)	1,868	39,457
Restricted funds	6,612	-	(6,612)	-	-
	<b>25,658</b>	<b>305,063</b>	<b>(293,132)</b>	<b>1,868</b>	<b>39,457</b>

**Summary of funds - prior year**

	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 March 2020 £</b>
General funds	22,868	283,414	(284,254)	(2,982)	19,046
Restricted funds	-	9,960	(3,348)	-	6,612
	<b>22,868</b>	<b>293,374</b>	<b>(287,602)</b>	<b>(2,982)</b>	<b>25,658</b>

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Fixed asset investments	6,311	6,311
Current assets	50,642	50,642
Creditors due within one year	(17,496)	(17,496)
<b>Total</b>	<b>39,457</b>	<b>39,457</b>

**Kent Family Mediation Service**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	1	-	1
Fixed asset investments	24,125	-	24,125
Current assets	15,486	6,612	22,098
Creditors due within one year	(20,566)	-	(20,566)
<b>Total</b>	<u>19,046</u>	<u>6,612</u>	<u>25,658</u>

**16. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £4,585 (2020 - £2,879). There were contributions of £850 payable to the fund at the Balance sheet date (2020 as restated - £838).

**17. Operating lease commitments**

At 31 March 2021 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Not later than 1 year	4,120	4,120
Later than 1 year and not later than 5 years	1,373	5,493
	<u>5,493</u>	<u>9,613</u>

**18. Related Party transactions**

The Charity has not entered into any related party transactions during the financial year and at the balance sheet date there are no balances outstanding with any related parties.