

# **CHILDREN FIRST FAMILY MEDIATION**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

Registered Charity No. 1137385  
Company Registration No. 07079246

# CHILDREN FIRST FAMILY MEDIATION

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## CHILDREN FIRST FAMILY MEDIATION

### **Report of the trustees for the year ended 31<sup>st</sup> March 2023**

The trustees present their annual directors' report and financial statements of the charity for the year ended 31<sup>st</sup> March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1<sup>st</sup> January 2019.

### **Objectives and activities**

The purposes of the charity are to preserve and protect the mental and physical health of children and adults by providing services directed towards mediation for people involved or likely to be involved in dispute, the break-up of marriage or inter-personal conflict and to relieve the needs of children and families during divorce and separation through support work and the provision of advocacy and signposting. The main activities are a specialist not-for-profit family mediation service.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through reducing conflict between parents which benefits children. They also help parents to communicate more effectively and agree their own arrangements in future. Mediation which resolves financial matters reduces the burden on the state regarding child maintenance.

### **A review of achievements major changes**

Referrals have decreased and the Service is looking at website redevelopment and other promotional measures to address this.

The service continues to provide an online and telephone service to families. This was initiated due to the Covid 19 pandemic situation but has proved popular and will continue to be our main method of service delivery. It is likely that some form of remote working will continue as it seems to be well liked by clients in terms of its flexibility and time saving properties.

The Service regained its Legal Aid contract to provide mediation to low income families and delivered a higher volume of legally aided work than in previous year mainly as more clients were in receipt of state benefits and so eligible for Legal Aid.

The Mediation Service received 534 referrals in the past year as well as a high volume of additional telephone enquiries where clients are given information and signposted to other services. This represents a further decrease of from the previous year and is an area of concern.

A significant proportion of these enquiries continue to contain child protection issues where the service has to contact the relevant local authority Children's Services Department and check that they are aware of the risk factors raised by the clients. Of those who go on to mediate 80% reach some or full agreement. The Service routinely seeks feedback from

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clients and has numerous examples of positive comments such as *"Our mediator had a lovely manner and was quite understanding of our situation in a non-judgemental manner"* It is difficult to gain feedback as clients understandably move on, but we are asking them now to complete Google Reviews which is a quick and very visible way of gaining feedback.

The Contract to deliver the Separated Parents Course has ended as Cafcass chose to offer this on a national basis and this organisation was not in a position to apply for that contract.

The Service's contract with the Legal Aid Agency is reviewed annually through a rigorous check of a sample of files. This review was successful, and the Service gained a new 3-year contract in September 2018. This has been extended with retendering likely to be in 2023

### Major changes

1. The appointment of Imogene Firth as manager from 1/8/21 which significantly increased staffing costs has unfortunately not proved successful. There was no significant increase in referrals or income and the result has been that the service was running at an increasing loss(see Financial section below).

The decision was therefore taken to terminate that appointment with the post holder leaving in January 2023

2. Sheena Adam has returned as operational director and other staff have expanded their roles to create some changes in working practices designed to
  - Ensure all appointments are funded through Legal Aid or client income before they are set up
  - Appointments are set up quickly with less time spent on telephone help as a more cost effective approach
  -

### Financial review

The Service has the following sources of income going forward

- a. The Legal Agency to provide mediation to those on low incomes and with limited savings.
- b. Direct client fees for those above the Legal Aid limit. These are charged on a sliding scale to make the service as accessible as possible to those caught in the poverty trap where they receive just too much income to qualify for free mediation but have limited means and/or debts.

The current year shows an increase of revenue of £15,167 compared to a loss of £12,399 in the previous year.

This was largely due to

- The cost of the manager post and its lack of impact
- No increase in income or referrals during her tenure

This led to major trustee discussions as to whether the service was viable in December 2022 as reserves were being depleted by the growing losses.

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The decision was made to attempt a Recue plan based on the staff changes above and the following

- Increased marketing
- Short term fundraising
- Increasing client fees(from 16/12/22 last raised in November 2021)

In the short period since this decision and restructure the financial situation has slowly stabilised with income growing and costs reduced but the full effect of this will not be seen until the next financial year.

### **Investment powers and policy**

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

### **Reserves policy and going concern**

The balance held in reserves at 31<sup>st</sup> March 2023 was £28,173 of which £27,529 are free reserves, after allowing for funds tied up in fixed assets.

The trustees have set a reserves policy which requires:

Reserves to be maintained at a level which ensures that CFFM's core activity could continue during a period of unforeseen difficulty.

A proportion of reserves be maintained in a readily realisable form.

The calculation of the required level of reserves is an integral form of the organisation's planning, budget and forecast cycle.

It takes into account:

Risks associated with each stream of income and expenditure being different from that budgeted. Planned activity level.

The organisation's commitments such as staff salaries.

The trustees consider that the level of reserves reached an unacceptable level Nov/Dec 2022 but is now slowly building up again..

### **Funds for expansion.**

The Service has been able to achieve a surplus mainly due to charitable grants which are one-off and continues to need to increase income wherever possible.to break even in a normal year without such grants.

There are therefore still limited funds for expansion.

### **Risk management**

There is a risk assessment policy in place.

The Directors have conducted a review of the risks facing the organisation. This is part of the review of the Service Business Plan. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers and visitors.

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### Plans for Future Periods

1. Income and expenditure is being monitored on a monthly basis to ensure continued viability
2. Intensive work will be undertaken to seek to increase turnover via website development and other promotional activity
3. Short term small grants will be sought from Charitable trusts

### Structure, governance and management

Children First Family Mediation is a company limited by guarantee governed by its Memorandum and Articles of Association dated 17 November 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 10 August 2010.

### Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of one year with one third re-elected annually. Trustees are recruited through local networks, and the REACH (Retired Executives Organisation) on the basis of skills and knowledge required.

### Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of longstanding connection with the organisation.

Additionally, new trustees are invited and encouraged to attend the meetings and activities of the service to familiarise themselves with the work of the charity and the context within which it operates.

### Organisation

The Organisation has a Board of Directors.

There must be a minimum of three directors. There is no maximum number.

The Board of Directors is responsible for the strategic direction of the organisation.

A scheme of delegation is in place and day to day responsibility for the provision of services rest with the senior management team.

One director chose to leave as he was sceptical about the service's viability and new directors are being recruited

### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity.

Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year the self-employed senior manager, who is not a trustee, received fees totalling £3,000

### Reference and administrative information

Company and Charity Name: Children First Family Mediation.

Charity Number: 1137385

Company Registration Number: 07079246

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**Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

**Key management personnel: Trustees and Directors**

Jill Duffy	Chair of Trustees	
Eric Stelfox	Treasurer	(resigned January 2023)
Sheena Adam	(Director only)	
Sheena Adam	Company Secretary	

**Registered Office**

Europa House  
19 Barcroft Street  
Bury  
BL9 5BT

**Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

The Co-operative Bank plc  
1 Balloon Street  
Manchester

**Professional Advisors**

Val Hewertson, supervisor

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**Trustees' responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Children First Family Mediation for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

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Jill Duffy  
Chair

Date: 28<sup>th</sup> November 2023



## **Independent examiner's report to the trustees of CHILDREN FIRST FAMILY MEDIATION**

I report on the accounts of the company for the year ended 31<sup>st</sup> March 2023, which are set out on pages 8 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA      *A.M. King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 28<sup>th</sup> November 2023

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED  
31 MARCH 2023  
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2023	Total Funds Year Ended 31st March 2022
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	104,694	-	104,694	112,928
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Other		12	-	12	524
<b>Total</b>		<b>104,706</b>	<b>-</b>	<b>104,706</b>	<b>113,452</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	274	-	274	51
Charitable Activities	(6)	116,130	872	117,002	128,645
Other	(6)	13	-	13	13
<b>Total</b>		<b>116,417</b>	<b>872</b>	<b>117,289</b>	<b>128,709</b>
<b>Net income/(expenditure)</b>		<b>(11,711)</b>	<b>(872)</b>	<b>(12,583)</b>	<b>(15,257)</b>
Transfers between funds	(15)	-	-	-	-
<b>Net movement in funds</b>		<b>(11,711)</b>	<b>(872)</b>	<b>(12,583)</b>	<b>(15,257)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(15)	39,884	872	40,756	56,013
<b>Total funds carried forward</b>	<b>(15)</b>	<b>28,173</b>	<b>-</b>	<b>28,173</b>	<b>40,756</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts

**BALANCE SHEET AS AT 31 MARCH 2023**

**Company registration number: 07079246**

	Notes	2023 £	2022 £
<b>Fixed assets:</b>			
Tangible assets	(11)	644	1,630
Total fixed assets		644	1,630
<b>Current assets:</b>			
Debtors	(12)	15,580	15,768
Cash at Bank & in Hand		20,425	30,928
Total current assets		36,005	46,696
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(13)	8,476	7,570
Net current assets or liabilities		27,529	39,126
Total assets less current liabilities		28,173	40,756
<b>Total net assets or liabilities</b>		28,173	40,756
<b>The funds of the charity:</b>			
Restricted income funds	(15)	-	872
Unrestricted income funds	(15)	28,173	39,884
<b>Total charity funds</b>		28,173	40,756

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required The company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 28th November 2023

Jill Duffy                      Chair

The notes on pages 11 to 17 form part of these accounts

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
Net movement in funds	(12,583)	(15,257)
Add back depreciation	986	982
Deduct investment income	-	-
Decrease/(increase) in debtors	188	6,457
Increase/(decrease) in creditors	906	1,238
<b>Net cash used in operating activities</b>	<b>(10,503)</b>	<b>(6,580)</b>
<b>Cash flows from investment activities:</b>		
Interest	-	-
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>
Increase/(decrease) in cash and cash equivalents during the year	(10,503)	(6,580)
Cash and cash equivalents brought forward	30,928	37,508
<b>Cash and cash equivalents carried forward</b>	<b>20,425</b>	<b>30,928</b>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

**(c) Income recognition**

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.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against this heading in the financial statements.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The costs of raising funds consists of costs required to generate income.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures and Fittings	15% reducing balance
Signage	15% reducing balance
Computer Equipment	33.33% straight line

(j) **Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) **Pensions**

The charity currently does not administer contributions to a pension scheme.  
The trustees implemented an auto enrolment pension scheme from May 2017. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(l) **Debtors**

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

(m) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid for the trustees in the year totalled £nil (2022: £nil).

**3. Donations and Legacies**

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Donations	-	-	-	-
	-	-	-	-
Previous reporting period				
	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £	
Donations	-	-	-	
	-	-	-	

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Other Income:				
Client Fees	62,281	-	62,281	40,580
Legal Aid Income	30,201	-	30,201	58,617
Cafcass Contracts for SPIP	10,989	-	10,989	13,731
Unrestricted Grants:				
The Woodward Charitable Trust	1,000	-	1,000	-
Marsh Charitable Trust	500	-	500	-
HMRC CVJRS (repaid)	(277)	-	(277)	-
	104,694	-	104,694	112,928

Previous reporting period

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Other Income:			
Client Fees	40,580	-	40,580
Legal Aid Income	58,617	-	58,617
Cafcass Contracts for SPIP	13,731	-	13,731
	112,928	-	112,928

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Solicitors' Directory	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Solicitors' Directory	-	-	-
	-	-	-

6. Expenditure

	Mediation Services £	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
<b>Expenditure on raising funds:</b>			
Affiliation Fees		135	45
Subscriptions		139	6
		274	51
<b>Expenditure on charitable activities:</b>			
Employment Costs	69,551	69,551	66,271
Training	-	-	40
Directors' Management Fees	3,000	3,000	5,000
Mediation Fees	18,718	18,718	29,216
Interpretation Fees	175	175	44
Payroll Bureau Fees	529	529	500
Supervision Fees	1,120	1,120	1,190
Card Payment Machine Charges	900	900	848
Repairs	61	61	184
Office Move Costs	-	-	372
Heat, Light & Water	-	-	399
Bad Debts	-	-	111
Irrecoverable VAT	490	490	441
SPIP Delivery Fees	2,815	2,815	700
Telephone & Internet	19	19	3,818
Rent, Rates & Room Hire	10,224	10,224	8,949
Computer Costs	5,550	5,550	5,660
Website	-	-	169
Insurance	1,174	1,174	1,232
Governance and Support Costs	775	775	745
Post, Printing & Stationery	915	915	1,774
Depreciation	986	986	982
	117,002	117,002	128,645
<b>Other expenditure:</b>			
Sundry Expenses	13	13	13
	13	13	13
	117,289	117,289	128,709
Restricted funds		872	9,116
Unrestricted funds		116,417	119,593
		117,289	128,709



7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	2023	Basis of apportionment
Accountancy Fees	-	775	775		type of work undertaken
	-	775	775		
Previous reporting period					
	General Support	Governance	Total	2022	Basis of apportionment
Accountancy Fees	-	745	745		type of work undertaken
	-	745	745		

9. Analysis of staff costs

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Wages and Salaries	67,942	64,702
Redundancy	-	-
Social Security Costs	321	339
Pension Costs	1,288	1,230
	69,551	66,271
Charitable activities	69,551	66,271
Support costs	-	-
	69,551	66,271

The average number of employees during the year was 4 (previous year: 4).  
The charity considers its key management personnel comprises the trustees and Senior Manager. The senior manager is self-employed. Management fees during the year totalled £3,000 (2022: £5,000). The senior manager is a director of the charity but not a trustee.  
No employees had benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Independent examination fees	700	670
Other financial services	75	75
	775	745

11. Tangible Fixed Assets

	Signage	Computers	Fixtures & Fittings	Total
Cost			£	£
At 1st April 2022	535	4,912	3,237	8,684
Additions	-	-	-	-
At 31st March 2023	535	4,912	3,237	8,684
Depreciation				
At 1st April 2022	463	4,040	2,551	7,054
Charge for Year	11	872	103	986
At 31st March 2023	474	4,912	2,654	8,040
NET BOOK VALUE				
At 31st March 2023	61	-	583	644
At 31st March 2022	72	872	686	1,630

12. Analysis of debtors

	2023	2022
	£	£
Debtors	15,207	14,678
Prepayments	373	1,090
	<u>15,580</u>	<u>15,768</u>

Debtors and prepayments comprise restricted funds £nil (2022: £nil) and unrestricted funds £15,580 (£2022: £15,768).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	1,441	1,330
Short-term compensated absences (holiday pay)	184	835
Other creditors and accruals	775	775
Deferred income	-	-
Taxation and social security costs	6,076	4,630
	<u>8,476</u>	<u>7,570</u>

14. Deferred income

Deferred income comprises fees charged in advance for the Solicitors' Directory.

Balance as at 1st April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31st March 2023	<u>-</u>

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	39,884	104,706	(116,417)	-	28,173
Designated Funds	-	-	-	-	-
	<u>39,884</u>	<u>104,706</u>	<u>(116,417)</u>	<u>-</u>	<u>28,173</u>

Previous reporting period

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
General Fund	46,025	113,452	(119,593)	-	39,884
Designated Funds	-	-	-	-	-
	<u>46,025</u>	<u>113,452</u>	<u>(119,593)</u>	<u>-</u>	<u>39,884</u>

Name of unrestricted fund:

General Fund

Designated Funds

Description, nature and purpose of the fund

The "free reserves"

For future redundancy and closure costs

**15. Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
The Clothworkers Foundation	872	-	(872)	-	-
	872	-	(872)	-	-

**Previous reporting period**

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
The Clothworkers Foundation	3,404	-	(2,532)	-	872
Big Lottery Fund	6,584	-	(6,584)	-	-
	9,988	-	(9,116)	-	872

**Name of restricted fund:**

The Clothworkers Foundation

**Description, nature and purpose of the fund**

For computers

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

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	644	-	-	644
Cash at bank and in hand	20,425	-	-	20,425
Other net current assets/(liabilities)	7,104	-	-	7,104
<b>Total</b>	<b>28,173</b>	<b>-</b>	<b>-</b>	<b>28,173</b>

**Previous reporting period**

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	758	-	872	1,630
Cash at bank and in hand	30,928	-	-	30,928
Other net current assets/(liabilities)	8,198	-	-	8,198
<b>Total</b>	<b>39,884</b>	<b>-</b>	<b>872</b>	<b>40,756</b>

**17. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

## Income and Expenditure Account

	Year Ended 31st March 2023 £	Year Ended 31st March 2022 £
<b>Income</b>		
Client Fees	62,281	40,580
Legal Aid Income	30,201	58,617
Cafcass Contracts for SPIP	10,989	13,731
Other	12	524
Unrestricted Grants:		
The Woodward Charitable Trust	1,000	-
Marsh Charitable Trust	500	-
HMRC CVJRS (repaid)	(277)	-
<b>Total Income</b>	<b>104,706</b>	<b>113,452</b>
<b>Expenditure</b>		
Affiliation Fees	135	45
Subscriptions	139	6
Employment Costs	69,551	66,271
Training	-	40
Directors' Management Fees	3,000	5,000
Mediation Fees	18,718	29,216
Interpretation Fees	175	44
Payroll Bureau Fees	529	500
Supervision Fees	1,120	1,190
Card Payment Machine Charges	900	848
Repairs	61	184
Office Move Costs	-	372
Heat, Light & Water	-	399
Bad Debts	-	111
Irrecoverable VAT	490	441
SPIP Delivery Fees	2,815	700
Telephone & Internet	19	3,818
Rent, Rates & Room Hire	10,224	8,949
Computer Costs	5,550	5,660
Website	-	169
Insurance	1174	1232
Governance and Support Costs	775	745
Post, Printing & Stationery	915	1774
Depreciation	986	982
Sundry Expenses	13	13
<b>Total Expenditure</b>	<b>117,289</b>	<b>128,709</b>
<b>Surplus/(Deficit) for the Year</b>	<b>(12,583)</b>	<b>(15,257)</b>