

CHILDREN FIRST FAMILY MEDIATION

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 31st March 2024

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2024 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 1st 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

Following the "Rescue Plan" adopted in January 2023 the service has recovered well both in terms of increased referrals and a more secure financial situation.

This plan consisted of

- Termination of full-time manager post and reappointment of Sheena Adam, Director
- Increased marketing
- Getting clients quickly into funded appointments
- Short term fundraising
- Increasing client fees (from 16/12/22 last raised in November 2021)

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.

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The Mediation Service received 623 referrals in the past year which is an increase of 20% on the previous financial year, as well as a high volume of additional telephone enquiries where clients are given information and signposted to other services.

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 clients and has numerous examples of positive comments such as:

"I would recommend this company for any parent going through a difficult time with their ex-partner and childcare arrangements."

"Sheena and Liz were both great throughout and I couldn't have asked any more of them. Communication was great and quick with arranging meetings and moving things forward. Thank you both for your assistance throughout."

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 started in February 2024 with the outcome known by September 2024.

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 a surplus of £24,288 compared to a loss of £12,583 in the previous year.

Income has increased by £24,283.

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 31st March 2024 was £52,461 of which £51,913 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.

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- 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 has now reached an acceptable level.

Funds for expansion.

The Service has been able to achieve a surplus but continues to need to increase income wherever possible to provide scope for expansion and investment in service improvements. 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.

Plans for Future Periods

1. Income and expenditure continue to be being monitored on a monthly basis although there are no immediate concerns re viability and cashflow.
2. Marketing activity will continue with use of social media and revamp of our website if funds allow.
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.

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Our two new trustees have attended meetings with the service director to familiarise themselves with the work of the charity. One is an experienced charity consultant and the other a family lawyer.

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.

Two new trustees have been recruited and this has injected new energy into the service.

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

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		(Director only, resigned December 2023)
Sheena Adam	Secretary	(Director only)
Carl Bradshaw	Chair of Trustees	(Trustee and Director, appointed trustee October 2023 and Director October 2024)
Hannah Gaskell	Trustee	(Trustee only, appointed October 2023)
Olwashino Aluko	Trustee	(Trustee only, appointed July 2024)

Senior Manager

Sheena Adam

Registered Office

Europa House
19 Barcroft Street
Bury
BL9 5BT

CHILDREN FIRST FAMILY MEDIATION**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

Carl Bradshaw Chair

Date: 13th November 2024

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

I report on the accounts of the company for the year ended 31st March 2024, 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: 13th November 2024

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2024
(Including Income and Expenditure Account)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2024	Total Funds Year Ended 31st March 2023
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	128,969	-	128,969	104,694
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Other		20	-	20	12
Total		128,989	-	128,989	104,706
Expenditure on:					
Raising Funds	(6)	1,089	-	1,089	274
Charitable Activities	(6)	103,599	-	103,599	117,002
Other	(6)	13	-	13	13
Total		104,701	-	104,701	117,289
Net income/(expenditure)		24,288	-	24,288	(12,583)
Transfers between funds	(15)	-	-	-	-
Net movement in funds		24,288	-	24,288	(12,583)
Reconciliation of funds					
Total funds brought forward	(15)	28,173	-	28,173	40,756
Total funds carried forward	(15)	52,461	-	52,461	28,173

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 2024

Company registration number: 07079246

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(11)	548	644
Total fixed assets		<u>548</u>	<u>644</u>
Current assets:			
Debtors	(12)	27,823	15,580
Cash at Bank & in Hand		33,020	20,425
Total current assets		<u>60,843</u>	<u>36,005</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	8,930	8,476
Net current assets or liabilities		<u>51,913</u>	<u>27,529</u>
Total assets less current liabilities		52,461	28,173
Total net assets or liabilities		<u><u>52,461</u></u>	<u><u>28,173</u></u>
The funds of the charity:			
Restricted income funds	(15)	-	-
Unrestricted income funds	(15)	52,461	28,173
Total charity funds		<u><u>52,461</u></u>	<u><u>28,173</u></u>

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 13th November 2024

Carl Bradshaw Chair

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

Statement of Cash Flows for the year ending 31 March 2024

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

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Net movement in funds	24,288	(12,583)
Add back depreciation	96	986
Deduct investment income	-	-
Decrease/(increase) in debtors	(12,243)	188
Increase/(decrease) in creditors	454	906
Net cash used in operating activities	12,595	(10,503)
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	12,595	(10,503)
Cash and cash equivalents brought forward	20,425	30,928
Cash and cash equivalents carried forward	33,020	20,425

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 (2023: £nil). Expenses paid for the trustees in the year totalled £nil (2023: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Donations	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Donations	-	-	-
	-	-	-

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Other Income:				
Client Fees	52,572	-	52,572	62,281
Legal Aid Income	76,397	-	76,397	30,201
Cafcass Contracts for SPIP	-	-	-	10,989
Unrestricted Grants:				
The Woodward Charitable Trust	-	-	-	1,000
Marsh Charitable Trust	-	-	-	500
HMRC CVJRS (repaid)	-	-	-	(277)
	<u>128,969</u>	<u>-</u>	<u>128,969</u>	<u>104,694</u>

Previous reporting period

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Other Income:			
Client Fees	62,281	-	62,281
Legal Aid Income	30,201	-	30,201
Cafcass Contracts for SPIP	10,989	-	10,989
Unrestricted Grants:			
The Woodward Charitable Trust	1,000	-	1,000
Marsh Charitable Trust	500	-	500
HMRC CVJRS (repaid)	(277)	-	(277)
	<u>104,694</u>	<u>-</u>	<u>104,694</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Solicitors' Directory	-	-	-	-
	-	-	-	-

Previous reporting period

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

6. Expenditure

	Mediation Services £	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Expenditure on raising funds:			
Affiliation Fees	400	400	135
Subscriptions	689	689	139
	1,089	1,089	274

Expenditure on charitable activities:

Employment Costs	43,477	43,477	69,551
Training	675	675	-
Directors' Management Fees	3,000	3,000	3,000
Mediation Fees	30,091	30,091	18,718
Interpretation Fees	262	262	175
Payroll Bureau Fees	360	360	529
Supervision Fees	770	770	1,120
Card Payment Machine Charges	1,048	1,048	900
Repairs	15	15	61
Office Administration Services	4,100	4,100	-
Minor Equipment	98	98	-
Bad Debts	-	-	-
Irrecoverable VAT	66	66	490
SPIP Delivery Fees	55	55	2,815
Telephone & Internet	235	235	19
Rent, Rates & Room Hire	10,178	10,178	10,224
Computer Costs	6,226	6,226	5,550
Insurance	1,226	1,226	1,174
Governance and Support Costs	725	725	775
Post, Printing & Stationery	896	896	915
Depreciation	96	96	986
	103,599	103,599	117,002

Other expenditure:

Sundry Expenses	13	13	13
	13	13	13
	104,701	104,701	117,289

Restricted funds	-	872
Unrestricted funds	104,701	116,417
	104,701	117,289

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	2024	Basis of apportionment
Accountancy Fees	-	725	725		type of work undertaken
	-	725	725		
Previous reporting period					
	General Support	Governance	Total	2023	Basis of apportionment
Accountancy Fees	-	775	775		type of work undertaken
	-	775	775		

9. Analysis of staff costs

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Wages and Salaries	42,620	67,942
Redundancy	-	-
Social Security Costs	-	321
Pension Costs	857	1,288
	<u>43,477</u>	<u>69,551</u>
Charitable activities	43,477	69,551
Support costs	-	-
	<u>43,477</u>	<u>69,551</u>

The average number of employees during the year was 2 (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 (2023: £3,000). 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 2024 £	Year Ended 31st March 2023 £
Independent examination fees	650	700
Other financial services	75	75
	<u>725</u>	<u>775</u>

11. Tangible Fixed Assets

	Signage	Computers	Fixtures & Fittings £	Total £
Cost				
At 1st April 2023	535	4,912	3,237	8,684
Additions	-	-	-	-
At 31st March 2024	<u>535</u>	<u>4,912</u>	<u>3,237</u>	<u>8,684</u>
Depreciation				
At 1st April 2023	474	4,912	2,654	8,040
Charge for Year	9	-	87	96
At 31st March 2024	<u>483</u>	<u>4,912</u>	<u>2,741</u>	<u>8,136</u>
NET BOOK VALUE				
At 31st March 2024	<u>52</u>	<u>-</u>	<u>496</u>	<u>548</u>
At 31st March 2023	<u>61</u>	<u>-</u>	<u>583</u>	<u>644</u>

12. Analysis of debtors

	2024	2023
	£	£
Debtors	26,981	15,207
Prepayments	842	373
	<u>27,823</u>	<u>15,580</u>

Debtors and prepayments comprise restricted funds £nil (2023: £nil) and unrestricted funds £27,823 (2023: £15,580).

13. Creditors: amounts falling due within one year

	2024	2023
	£	£
Creditors	7,880	1,441
Short-term compensated absences (holiday pay)	213	184
Other creditors and accruals	837	775
Deferred income	-	-
Taxation and social security costs	-	6,076
	<u>8,930</u>	<u>8,476</u>

14. Deferred income

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

Balance as at 1st April 2023	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31st March 2024	<u>-</u>

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

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	28,173	128,989	(104,701)	-	52,461
	<u>28,173</u>	<u>128,989</u>	<u>(104,701)</u>	<u>-</u>	<u>52,461</u>

Previous reporting period

	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
	<u>39,884</u>	<u>104,706</u>	<u>(116,417)</u>	<u>-</u>	<u>28,173</u>

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

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

Previous reporting period

	Balance at 1st April 2022 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st March 2023 £
The Clothworkers Foundation	872	-	(872)	-	-
	872	-	(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 2024 £
Tangible fixed assets	548	-	-	548
Cash at bank and in hand	33,020	-	-	33,020
Other net current assets/(liabilities)	18,893	-	-	18,893
Total	52,461	-	-	52,461

Previous reporting period

	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
Total	28,173	-	-	28,173

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 2024 £	Year Ended 31st March 2023 £
Income		
Client Fees	52,572	62,281
Legal Aid Income	76,397	30,201
Cafcass Contracts for SPIP	-	10,989
Other	20	12
Unrestricted Grants:		
The Woodward Charitable Trust	-	1,000
Marsh Charitable Trust	-	500
HMRC CVJRS (repaid)	-	(277)
Total Income	128,989	104,706
Expenditure		
Affiliation Fees	400	135
Subscriptions	689	139
Employment Costs	43,477	69,551
Training	675	-
Directors' Management Fees	3,000	3,000
Mediation Fees	30,091	18,718
Interpretation Fees	262	175
Payroll Bureau Fees	360	529
Supervision Fees	770	1,120
Card Payment Machine Charges	1,048	900
Repairs	15	61
Office Administration Services	4,100	-
Minor Equipment	98	-
Bad Debts	-	-
Irrecoverable VAT	66	490
SPIP Delivery Fees	55	2,815
Telephone & Internet	235	19
Rent, Rates & Room Hire	10,178	10,224
Computer Costs	6,226	5,550
Insurance	1226	1174
Governance and Support Costs	725	775
Post, Printing & Stationery	896	915
Depreciation	96	986
Sundry Expenses	13	13
Total Expenditure	104,701	117,289
Surplus/(Deficit) for the Year	24,288	(12,583)