

BERKSHIRE FAMILY MEDIATION

England & Wales · Charity number 1142334

Details

Status	Registered
Legal form	Charitable company
Company number	07522878
Registered	2011-06-09
Register	View on the Charity Commission register

Contact

Address	Reading Health Centre 61 Castle Street Reading RG1 7SN
Phone	01189571159
Email	info@berksfm.co.uk
Website	www.berkshirefamilymediation.org.uk

Activities

Objects: TO PROVIDE ASSISTANCE FOR PARENTS OR COUPLES WHOSE RELATIONSHIPS APPEAR TO BE BREAKING DOWN AND WHERE SUCH RELATIONSHIPS HAVE ALREADY BROKEN DOWN, AND TO ADVISE AND HELP IN THE SETTLEMENT OF DIFFERENCES OR POTENTIAL DIFFERENCES OVER 0001ASSOCIATED AREAS INCLUDING RESIDENCE AND CONTACT TO CHILDREN AND FINANCIAL MATTERS

Activities: TO PROVIDE ASSISTANCE THROUGH MEDIATION FOR PARENTS OR COUPLES WHOSE RELATIONSHIPS APPEAR TO BE BREAKING DOWN AND WHERE SUCH RELATIONSHIPS HAVE ALREADY BROKEN DOWN. TO ADVISE AND HELP IN THE SETTLEMENT OF DIFFERENCES OR POTENTIAL DIFFERENCES OVER ASSOCIATED AREAS INCLUDING RESIDENCE, CONTACT TO CHILDREN AND FINANCIAL MATTERS.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** The General Public/mankind

Geography

- Bracknell Forest
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£71,779	£66,090	-	-
2024-03-31	£66,574	£63,060	-	-
2023-03-31	£57,223	£59,707	-	-
2022-03-31	£51,960	£53,108	-	-
2021-03-31	£62,596	£55,355	-	-

Trustees

Name	Role	Appointed
Aideen Mattimore		2017-11-07
Alan Meechan		2012-09-05
Luke Cheshire		2025-07-23
Raza Rehman		2022-07-08
Richard Palmer		2023-02-01
Sally Wood		2020-07-15
Sarah Bridget Benfield		2024-02-23

Accounts

Charity number: 1142334
Company number: 07522878

BERKSHIRE FAMILY MEDIATION
(A company limited by guarantee)

Financial Statements

Year ended 31 March 2025

Restricted

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Annual Report and Financial Statements for the year ended 31 March 2025

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BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Berkshire Family Mediation

Charity registration number: 1142334

Company registration number: 07522878

Principal & Registered Office: The Reading Health Centre,
61 Castle Street
Reading
Berkshire, RG1 7SN

Key management personnel:

Management Committee:

Sally Wood	Director
Alan Meechan	Trustee
Aideen Mattimore	Trustee
Catherine Gray	Trustee (resigned 28.11.2025)
Richard Palmer	Trustee
Sarah Bridget Benfield	Trustee
Luke Chesire	Trustee (appointed 23.07.2025)

Bankers: Lloyds TSB Plc
1 Market Place
Reading
Berkshire

Independent Examiner: Patrick Walsh

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2025

The Management Committee present their report and the financial statements for the year ended 31 March 2025.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 2011, registered as a charity on 9 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects of the charity are to provide assistance through mediation for couples going through separation and divorce or couples who are separating and have unresolved matters to be settled. These matters can relate to property and financial issues and to parenting issues such as where children will live and the time they spend with each parent.

Organisation

Berkshire Family Mediation (BFM) has a Management Committee made up of the Trustees and Directors of the company. Additional members, who will not necessarily be Directors, attend Management Committee meetings in an advisory capacity.

It is proposed that the Management Committee will meet quarterly.

The Chairperson will be responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Lead has responsibility for the day-to-day management of the charity.

Sally Wood, a local solicitor and specialist Family Practitioner, took over as Chairperson in January 2021. Sally Wood has significant experience in mediation, the Family Court and relevant legal processes, which will assist with furthering the aims of Berkshire Family Mediation.

Activities and Achievements

The small team of very dedicated mediators continue to operate from their office in Castle Street Reading. Volume of enquiries remains good. The total number of Mediation, Information and Assessment Meetings (MIAMS) was down by 9% compared with the previous year. This was in part due to two of the Mediators leaving the service at the end of 2024 due to personal circumstances. However, the number of successful joint mediation outcomes was 19% higher than the previous year and 21% over the set target. It is considered that these results are supported by the ongoing £500 Family Mediation Voucher scheme. In this respect Legal Aid income has been sustained and increased with voucher scheme. The Charities target of Legal Aid funded MIAMs is 34%. At the end of the year the target was exceeded with 46% of MIAMs being from Legal Aid funded clients.

The loss of two Mediators was undoubtedly a setback for the service. However, during the year two trainee Mediators joined BFM and are working their way towards accreditation. A plan is in place to recruit two fully accredited mediators during 2025. Looking further ahead it is hoped that the number of full time BFM mediators will increase in order to meet the undoubted demand from couples in Berkshire.

BFM is subject to the Legal Aid Agency contract manager's annual review. In this respect BFM continues to meet all of the service levels required and has been successful in continuing to maintain a Legal Aid Agency Contract to deliver Mediation.

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

Financial Review and Policies

The main sources of income during the year were fees from mediators and, where eligibility came into play, via Legal Aid funding.

The main items of expenditure were Office rental space, secure IT systems, telephone, PPC cost & Managers' fees, insurance, and Independent Examiner's Fee.

The business model adopted by BFM aims to reduce the overheads of personnel from BFM and for BFM to become a service provider to self-employed mediators, and the trustees and other members of the Management Committee continue to monitor the results and workings of this model. The new model has resulted in the contracted Mediators receiving a higher level of income from clients with the Charity only taking fees to cover items of expenditure to cover ongoing costs as well as maintaining a reserve to safeguard the future going concern of the charitable Company and meet some of its charitable aims. This change of income for BFM is reflected in the financial statements with a considerable reduction in income to the charity as expected and planned. The charity, BFM, will maintain a surplus of funds sufficient to meet its obligations as a not-for-profit organisation and continue to deliver a mediation service.

The Management Committee is aware of the Charity Code of Governance and its principles, and how they affect the Charity.

Public Benefit

In planning the activities of the charity, the trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The primary aim of family mediation is to help couples involved in the process of separation and divorce, to reach agreements or reduce the area of intensity of conflict between them, especially in disputes concerning children and family property/finance matters.

In the short term, the objective of mediation is to help parents/ex-partners to reach a workable settlement which takes account of the needs of the children and adults involved.

The longer-term objective is to help both participants:

- ✓ to maintain their relationship with their children
- ✓ to achieve a cooperative plan for their children's welfare
- ✓ to offer child-inclusive mediation so that the voice of the child is heard
- ✓ to alleviate financial and relationship distress in families by offering an empathetic, solution-focused approach to problem-solving
- ✓ to settle financial disputes in a way that allows needs to be named, fairness criteria to be shared, options reality-checked, and ultimately allows people to turn a page and move on with their lives.

The service is able to offer appointments in Reading and Newbury to cover the communities of Reading, West Berkshire, Wokingham and Bracknell and has extended its reach into parts of Oxfordshire. In addition, the organisation will continue to offer remote appointments via Zoom thereby extending services to wider parts of the country. Referrals from Court can be dealt with quickly and efficiently. Clients can refer themselves for services. Referrals are also taken from solicitors. Clients outside of this area are welcome if they wish to meet in Reading or Newbury.

The service offers a cheaper and quicker way of resolving disputes and is an alternative to protracted and costly legal proceedings. Since April 2012, when public funding for legal advice in private law cases ended, the provision of non-court dispute resolution services has been vital for families unable to afford legal advice. Legal aid is still available for mediation so, for clients on a low income who qualify for legal aid, the Charity through the legal aid contract it holds can offer mediation free of fees.

BERKSHIRE FAMILY MEDIATION

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Reserves Policy and Going Concern

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested held by the charity should be between six and nine months' normal charity expenditure.

The trustees are committed to the new business model established in September 2022 and will ensure that sufficient funds will be maintained to cover net outgoings, at the current rate, for the foreseeable future, and in particular for a period of at least twelve months from the date the financial statements for the year ended 31 March 2025 and are approved by the Directors.

Management Committee Induction and Training

The Management Committee has been chosen from people who have qualifications and experience that will be of assistance in managing and running the charity. Additional training could be available should the Management Committee require it.

Plans for Future Periods

The current business model is working well although there has been a change from last year. Initial enquiries are now taken by the administration manager who also allocates client to Mediators diaries on an agreed term. It is expected that this arrangement will continue. Also, many clients are now opting to have virtual meetings for example by 'Zoom' or 'Teams'. The BFM mediators have been provided with the necessary equipment and software to facilitate this service, and it is expected to continue as long as clients wish.

It is anticipated that a review and update of our website is required. The Management Committee will start work on this plan next year considering the recent advances in software programmes which are now more readily available, especially for small organisations.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the management committee's annual 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 Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the Management Committee is required to:

- select suitable accounting policies and apply them consistently.
- observe the method and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity operates an online accounting system through 'Xero' which provides Financial Accounting Software and Online Bookkeeping. This system allows accounting integrity with improved reporting functions and is accepted by the Charities Auditors.

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In so far as the Management Committee is aware:

- There is no relevant accounting information of which the charitable company's Accountant is unaware; and
- The Management Committee has taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The Management Committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

Tax Status

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or any chargeable gains realised to date, to the extent that it is applied to its charitable objectives. No tax charges have arisen.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed as part of the review of the business plan and business model undertaken in January 2022. Risks to which the charity may be exposed are routinely raised and discussed during committee meetings and plans to minimise these risks are recorded in the minutes of those meetings.

A trading report is produced monthly for discussion at monthly team meetings and at quarterly management committee meetings, and a full review of finances is conducted six monthly which offers an opportunity to implement wider changes to increase revenue from mediators if a shortfall is identified.

Independent Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 22 December 2025 and signed on its behalf by:

Sally Wood

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Sally Wood
Director
on behalf of the Management Committee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERKSHIRE FAMILY
MEDIATION**

I report to the charity's Trustees on the accounts of the company for the year ended 31 March 2025, which are set out on pages 7 to 14.

Responsibilities and basis for report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

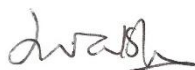
I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination and 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 accordance with Section 130 of the Charities Act;
or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Patrick Walsh FCA

Date: 21/12/25

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 March 2025

	Notes	Total Unrestricted Funds 2025 £	2024 £
Income			
Activities in furtherance of the charity's objectives			
Donations and Legacies	2	661	1,706
Charitable Activities	3	71,117	64,868
Total income		71,779	66,574
Expenditure			
Charitable Expenditure			
Direct Costs	4	66,090	63,060
Total expenditure		66,090	63,060
Net Income		5,689	3,514
Fund balances brought forward on 1 April 2024		28,541	25,027
Total funds carried forward at 31 March 2025		34,230	28,541

The statement of financial activities relates to continuing operations.

The charitable company has no recognised gains or losses other than the net movement in funds for the year.

BERKSHIRE FAMILY MEDIATION
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Balance Sheet as of 31 March 2025

	Notes	2025 £	Total Funds 2024 £
Fixed assets	5	3,136	3,064
Current assets			
Debtors	6	30,878	31,652
Cash at Bank		19,893	14,146
Cash in Hand		183	183
		50,955	45,981
Creditors amounts falling due within 1 year	7	5,129	4,909
Net Current assets		45,826	41,072
Total net assets		48,962	44,135
Represented by – Unrestricted funds		48,962	44,135

The Management Committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Management Committee acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Management Committee on 22 December 2025.

Director

Sally Wood

Sally Wood

Secretary



Raza Rehman

The notes on pages 9 to 14 form part of these financial statements

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2025

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of these financial statements are as follows:

a) General Information

Berkshire Family Mediation is a registered charity, number 1142334, a charitable company limited by guarantee, number 07522878, incorporated in England and Wales.

The address of the charity's registered office is The Reading Health Centre, 61 Castle Street, Reading, RG1 7SN.

The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Berkshire Family Mediation meet 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 notes.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

c) Going Concern

The financial statements have been prepared on a going concern basis which the Management Committee consider to be appropriate for the following reasons.

The Management Committee has prepared cash flow forecasts which indicate that, taking into account reasonably possible downsides, the company will have sufficient funds to meet its liabilities as they fall due.

Consequently, and after making enquiries, the Management Committee have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Management Committees' Responsibilities.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received, there is little doubt the income will be received, and the amount can be reliably measured.

Income received in advance or provision of other specified service; it is deferred until the criteria for income recognition are met.

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statement
For the year ended 31 March 2025

Income from the Legal Services Commission is subject to retrospective audit and adjustments can be made subsequently.

e) Fund Accounting

Non restricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are non-restricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the work of the Charity.

f) Expenditure and VAT

Expenditure is included on an accrual's basis. All costs are considered to be direct charitable costs except the Governance costs which relate to the running of the charity.

g) Tangible Fixed Assets

Expenditure on computer equipment and specialist software has been capitalised and shown on the Balance Sheet as a Fixed asset and is being depreciated over 36 months. The capitalisation policy is that only items above £1,000 are capitalised and that other tangible fixed assets are charged to the Statement of Financial Activities in the year in which it is incurred.

h) Debtors

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

i) Cash at Bank and in hand

Cash at bank and cash in hand includes cash and any deposit or similar account.

j) 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.

k) Financial Instruments

The Charity has only 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.

l) Pensions

There are no current or contingent liabilities attached to the provision Pensions during this period.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2025

m) Judgements and Estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2 GRANTS AND DONATIONS RECEIVED

	2025	2025
	£	£
Donated Services:		
Donations	661	1,706

3 INCOMES FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Non-Restricted Income:		
Legal Services Commission	38,453	37,589
Income from Mediation Activities	32,162	27,167
Other Income	112	112
	71,117	64,868

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2025

4 EXPENDITURES

	2025	2024
	£	£
Rent	14,100	13,430
Mediator's Allowances	23,933	22,403
Telephone and Postage	850	1,162
Office expenses	2,213	5,396
Advertising	169	189
Management and Supervision	12,843	16,099
Bank charges	92	84
Insurance and Affiliations	620	1,000
Independent Examiner's Fee	647	600
Administration and Sundry Costs	5,065	2,697
Salaries	5,559	-
Depreciation	-	-
	66,090	63,060

5 FIXED ASSETS

		Computer Equipment (£)	Software (£)	Total (£)
Cost	At 1 April 2024	15,512	10,567	26,078
	Additions	71	-	71
	At 31 March 2025	15,583	10,567	26,149
Depreciation	At 1 April 2024	12,463	10,550	23,013
	Charge for Year	-	-	-
	At 31 March 2025	12,463	10,550	23,013
Net Book Value	At 1 April 2024	3,047	17	3,064
	At 31 March 2025	3,120	17	3,137

6 DEBTORS

	2025	2024
	£	£
Receivables from third parties	16	900
Due from Legal Services Commission	7,686	6,249
Prepaid Expenses	1,025	2,057
Short-term Investment	22,064	22,359
Rent Deposit	88	88
	30,878	31,652

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2025

7 CREDITORS

	2025	2024
	£	£
Other taxes and social security	2,032	2,224
Creditors and accruals	3,097	2,686
	5,129	4,910

8 RELATED PARTY TRANSACTIONS

No members of the Management Committee were in receipt of a salary during the year ended 31 March 2025. Two members of the Management Committee are also qualified mediators and were paid for their services during the current year.

		2025	2024
		£	£
Aideen Mattimore	Fees	11,641	12,986
Catherine Gray	Fees	12,667	14,608

A change in BFM's operating model has removed the element of rent charged to the mediators. Instead, a one-off monthly membership fee is charged to all mediators together with a fee per private MIAM. The two members of the Management Committee were also charged the following:

		2025	2024
		£	£
Aideen Mattimore	Fees	11,960	7,855
Catherine Gray	Fees	11,005	7,390

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	2025
			£
Fixed assets	3,136	-	3,136
Current assets	50,955	-	50,955
Current liabilities	(5,129)	-	(5,129)
	48,962	-	48,962
	Unrestricted	Restricted	Total
	£	£	2024
			£
Fixed assets	3,064	-	3,064
Current assets	45,981	-	45,981
Current liabilities	(4,910)	-	(4,910)
	44,135	-	44,135

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2025

10 OPERATING LEASE COMMITMENTS

As of 31 March 2025, The Company has the following future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Less than one year	13,200	12,000
Between one and five years	22,000	-
More than five years	-	-

Accounts

Charity number: 1142334
Company number: 07522878

BERKSHIRE FAMILY MEDIATION
(A company limited by guarantee)

Financial Statements

Year ended 31 March 2024

BERKSHIRE FAMILY MEDIATION
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Annual Report and Financial Statements for the year ended 31 March 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Berkshire Family Mediation

Charity registration number: 1142334

Company registration number: 07522878

Principal & Registered Office: The Reading Health Centre,
61 Castle Street
Reading
Berkshire, RG1 7SN

Key management personnel:

Management Committee:

Sally Wood	Director
Alan Meechan	Trustee
Aideen Mattimore	Trustee
Catherine Gray	Trustee
Richard Palmer	Trustee
Sarah Bridget Benfield	Trustee (appointed 23.02.2024)

Secretary: Raza Rehman

Service Lead: Catherine Gray

Office Administrator: Carmelina Imperato

Bankers: Lloyds TSB Plc
1 Market Place
Reading
Berkshire

Independent Examiner: Patrick Walsh

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2024

The Management Committee present their report and the financial statements for the year ended 31 March 2024.

Governing Document

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Objects

The objects of the charity are to provide assistance through mediation for couples going through separation and divorce or couples who are separating and have unresolved matters to be settled. These matters can relate to property and financial issues and to parenting issues such as where children will live and the time they spend with each parent.

Organisation

Berkshire Family Mediation (BFM) has a Management Committee made up of the Trustees and Directors of the company. Additional members, who will not necessarily be Directors, attend Management Committee meetings in an advisory capacity.

It is proposed that the Management Committee will meet quarterly.

The Chairperson will be responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Lead has responsibility for the day-to-day management of the charity.

Activities and Achievements

Following both the reworking of the charity's financial model and operational structure at the start of 2022 and our relocation to new premises on Castle Street at the end of 2022, the focus turned to staffing and resourcing priorities within the service. The organisation continues to attract high levels of demand, and these are met by a small team of dedicated mediators. Volumes of joint mediation meetings have remained high in relation to MIAMs, doubtless helped by the ongoing financial support provided by the Family Mediation Voucher scheme. The charity has begun to see a positive knock-on effect on its Legal Aid income with voucher funding aiding more sustained engagement in mediation.

The recruitment and replacement of retiring Mediators continues to be a challenge for the Charity along with others within the Mediation sector. During the year, the organisation has developed templates and other resources for mediators and clients alike in order to streamline and unify work processes across the service.

BFM successfully tendered for the renewal of the Legal Aid contract for 2024 and still enjoy a clean sheet from our Legal Aid Agency contract manager's annual review, due to the diligent reporting and record keeping methods that remain under constant review.

The mediators and some trustees took part in the Reading Legal Walk in September 2023 and raised £1500 in sponsorship for Child-Inclusive Mediation. This has enabled the charity to carry on offering direct consultations with children at no additional cost to parents, which is very welcome whilst families are under considerable financial strain.

Financial Review and Policies

The main sources of income during the year were fees from mediators and, where eligibility came into play, via Legal Aid funding.

The main items of expenditure were Office rental space, secure IT systems, telephone, PPC cost & Managers' fees, insurance, and Independent Examiner's Fee.

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

The business model adopted by BFM aims to reduce the overheads of personnel from BFM and for BFM to become a service provider to self-employed mediators, and the trustees and other members of the Management Committee continue to monitor the results and workings of this model. The new model has resulted in the contracted Mediators receiving a higher level of income from clients with the Charity only taking fees to cover items of expenditure to cover ongoing costs as well as maintaining a reserve to safeguard the future going concern of the charitable Company and meet some of its charitable aims.

This change of income for BFM is reflected in the financial statements with a considerable reduction in income to the charity as expected and planned. The charity, BFM, will maintain a surplus of funds sufficient to meet its obligations as a not-for-profit organisation and continue to deliver a mediation service.

The Management Committee is aware of the Charity Code of Governance and its principles, and how they affect the Charity.

Public Benefit

In planning the activities of the charity, the trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The primary aim of family mediation is to help couples involved in the process of separation and divorce, to reach agreements or reduce the area of intensity of conflict between them, especially in disputes concerning children and family property/finance matters.

In the short term, the objective of mediation is to help parents/ex-partners to reach a workable settlement which takes account of the needs of the children and adults involved.

The longer-term objective is to help both participants:

- ✓ to maintain their relationship with their children
- ✓ to achieve a cooperative plan for their children's welfare
- ✓ to offer child-inclusive mediation so that the voice of the child is heard
- ✓ to alleviate financial and relationship distress in families by offering an empathetic, solution-focused approach to problem-solving
- ✓ to settle financial disputes in a way that allows needs to be named, fairness criteria to be shared, options reality-checked, and ultimately allows people to turn a page and move on with their lives.

The service is able to offer appointments in Reading and Newbury to cover the communities of Reading, West Berkshire, Wokingham and Bracknell and has extended its reach into parts of Oxfordshire. In addition, the organisation will continue to offer remote appointments via Zoom thereby extending services to wider parts of the country. Referrals from Court can be dealt with quickly and efficiently. Clients can refer themselves for services. Referrals are also taken from solicitors. Clients outside of this area are welcome if they wish to meet in Reading or Newbury.

The service offers a cheaper and quicker way of resolving disputes and is an alternative to protracted and costly legal proceedings. Since April 2012, when public funding for legal advice in private law cases ended, the provision of non-court dispute resolution services has been vital for families unable to afford legal advice. Legal aid is still available for mediation so, for clients on a low income who qualify for legal aid, the Charity through the legal aid contract it holds can offer mediation free of fees.

Reserves Policy and Going Concern

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested held by the charity should be between six and nine months' normal charity expenditure.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

The trustees are committed to the new business model established in September 2022 and will ensure that sufficient funds will be maintained to cover net outgoings, at the current rate, for the foreseeable future, and in particular for a period of at least twelve months from the date the financial statements for the year ended 31 March 2023 and are approved by the Directors.

Management Committee Induction and Training

The Management Committee has been chosen from people who have qualifications and experience that will be of assistance in managing and running the charity. Additional training could be available should the Management Committee require it.

Plans for Future Periods

The Management Committee will continue to hold virtual Zoom meetings on a quarterly basis, in order to review monthly trading volumes versus expenditure.

The organisation continues to keep its costs and the balance between income to the business and income to its mediators under close scrutiny.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the management committee's annual 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 Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the Management Committee is required to:

- select suitable accounting policies and apply them consistently.
- observe the method and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity operates an online accounting system through 'Xero' which provides Financial Accounting Software and Online Bookkeeping. This system allows accounting integrity with improved reporting functions and is accepted by the Charities Auditors.

In so far as the Management Committee is aware:

- There is no relevant accounting information of which the charitable company's Accountant is unaware; and
- The Management Committee has taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The Management Committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Tax Status

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or any chargeable gains realised to date, to the extent that it is applied to its charitable objectives. No tax charges have arisen.

Risk Management

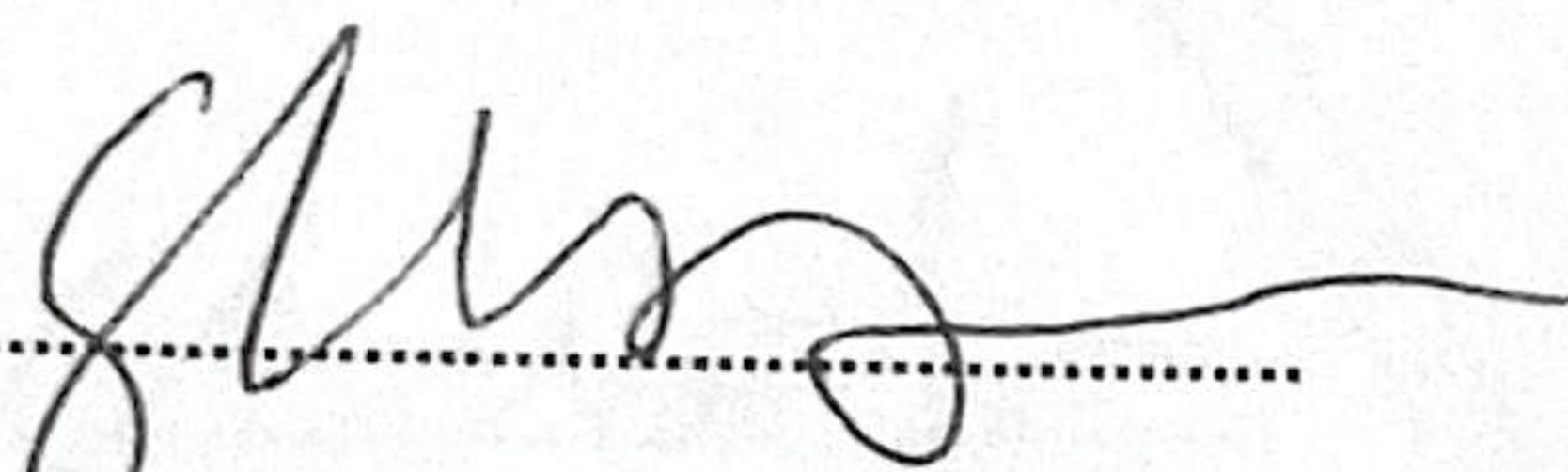
The Management Committee has conducted a review of the major risks to which the charity is exposed as part of the review of the business plan and business model undertaken in January 2022. Risks to which the charity may be exposed are routinely raised and discussed during committee meetings and plans to minimise these risks are recorded in the minutes of those meetings.

A trading report is produced monthly for discussion at monthly team meetings and at quarterly management committee meetings, and a full review of finances is conducted six monthly which offers an opportunity to implement wider changes to increase revenue from mediators if a shortfall is identified.

Independent Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 19th December 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'Sally Wood', written over a horizontal dotted line.

Sally Wood
Director
on behalf of the Management Committee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERKSHIRE FAMILY
MEDIATION**

I report to the charity's Trustees on the accounts of the company for the year ended 31 March 2024, which are set out on pages 7 to 14.

Responsibilities and basis for report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

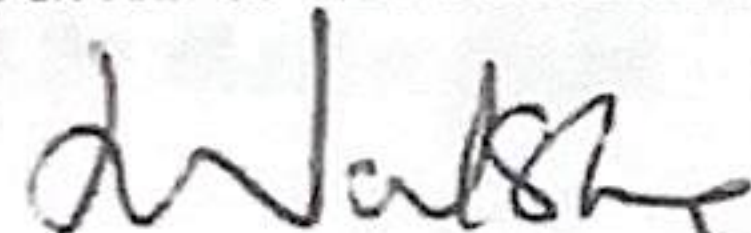
I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination and 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 accordance with Section 130 of the Charities Act;
or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Patrick Walsh, FCA

16/12/2024

Date:

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Total Unrestricted Funds	
		2024	2023
		£	£
Income			
Activities in furtherance of the charity's objectives			
Donations and Legacies	2	1,706	-
Charitable Activities	3	64,868	57,223
Total income		66,574	57,223
Expenditure			
Charitable Expenditure			
Direct Costs	4	63,060	59,707
Total expenditure		63,060	59,707
Net Income		3,514	(2,381)
Fund balances brought forward on 1 April 2023		25,027	27,408
Total funds carried forward at 31 March 2024		28,541	25,027

The statement of financial activities relates to continuing operations.

The charitable company has no recognised gains or losses other than the net movement in funds for the year.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Balance Sheet as of 31 March 2024

	Notes	2024 £	Total Funds 2023 £
Fixed assets	5	3,064	2,970
Current assets			
Debtors	6	31,652	21,760
Cash at Bank		14,146	6,665
Cash in Hand		183	183
Creditors amounts falling due within 1 year	7	45,981	28,608
Net Current assets		4,910	6,705
Total net assets		41,071	21,903
Represented by – Unrestricted funds		44,135	24,872

The Management Committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

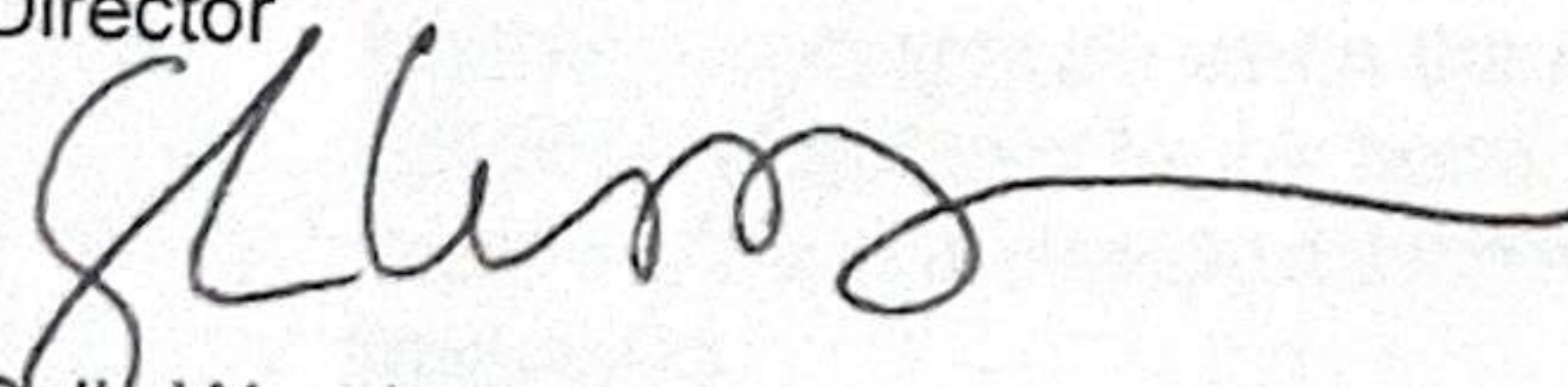
The Management Committee acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Management Committee on 19th December 2024.

Director


Sally Wood

Secretary


Raza Rehman

The notes on pages 9 to 14 form part of these financial statements

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of these financial statements are as follows:

a) General Information

Berkshire Family Mediation is a registered charity, number 1142334, a charitable company limited by guarantee, number 07522878, incorporated in England and Wales.

The address of the charity's registered office is The Reading Health Centre, 61 Castle Street, Reading, RG1 7SN.

The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Berkshire Family Mediation meet 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 notes.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

c) Going Concern

The financial statements have been prepared on a going concern basis which the Management Committee consider to be appropriate for the following reasons.

The Management Committee has prepared cash flow forecasts which indicate that, taking into account reasonably possible downsides, the company will have sufficient funds to meet its liabilities as they fall due.

Consequently, and after making enquiries, the Management Committee have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Management Committees' Responsibilities.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received, there is little doubt the income will be received, and the amount can be reliably measured.

Income received in advance or provision of other specified service; it is deferred until the criteria for income recognition are met.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2024

Income from the Legal Services Commission is subject to retrospective audit and adjustments can be made subsequently.

e) Fund Accounting

Non restricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are non-restricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the work of the Charity.

f) Expenditure and VAT

Expenditure is included on an accrual's basis. All costs are considered to be direct charitable costs except the Governance costs which relate to the running of the charity.

g) Tangible Fixed Assets

Expenditure on computer equipment and specialist software has been capitalised and shown on the Balance Sheet as a Fixed asset and is being depreciated over 36 months. The capitalisation policy is that only items above £1,000 are capitalised and that other tangible fixed assets are charged to the Statement of Financial Activities in the year in which it is incurred.

h) Debtors

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

i) Cash at Bank and in hand

Cash at bank and cash in hand includes cash and any deposit or similar account.

j) 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.

k) Financial Instruments

The Charity has only 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.

l) Pensions

There are no current or contingent liabilities attached to the provision Pensions during this period.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2024

m) Judgements and Estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2 GRANTS AND DONATIONS RECEIVED

	2024	2023
	£	£
Donated Services:		
Donations	1,706	-
	1,706	-

3 INCOMES FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Non-Restricted Income:		
Legal Services Commission	37,589	37,665
Income from Mediation Activities	27,167	18,933
Other Income	112	625
	64,868	57,223

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2024

4 EXPENDITURES

	2024	2023
	£	£
Rent	13,430	11,966
Mediator's Allowances	22,403	21,795
Telephone and Postage	1,162	1,172
Office expenses	5,396	5,667
Advertising	189	551
Management and Supervision	16,099	13,994
Bank charges	84	84
Insurance and Affiliations	1,000	1,210
Independent Examiner's Fee	600	650
Administration and Sundry Costs	2,697	2,361
Depreciation	-	319
	63,060	59,707

5 FIXED ASSETS

		Computer Equipment (£)	Software (£)	Total (£)
Cost	At 1 April 2023	15,417	10,567	25,983
	Additions	95	-	740
	At 31 March 2024	15,511	10,567	25,983
Depreciation	At 1 April 2023	12,463	10,550	23,013
	Charge for Year	-	-	-
	At 31 March 2024	12,464	10,550	23,013
Net Book Value	At 1 April 2023	2,954	17	2,971
	At 31 March 2024	3,047	17	3,064

6 DEBTORS

	2024	2023
	£	£
Receivables from third parties	900	1,225
Due from Legal Services Commission	6,249	7,739
Prepaid Expenses	2,057	208
Short-term Investment	22,359	12,500
Rent Deposit	88	88
	31,652	21,760

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2024

7 CREDITORS

	2024	2023
	£	£
Other taxes and social security	2,224	2,263
Creditors and accruals	2,686	4,442
	4,910	6,705

8 RELATED PARTY TRANSACTIONS

No members of the Management Committee were in receipt of a salary during the year ended 31 March 2023. Two members of the Management Committee are also qualified mediators and were paid for their services during the current year.

		2024	2023
		£	£
Aideen Mattimore	Fees	12,986	11,159
Catherine Gray	Fees	14,608	12,424

A change in BFM's operating model has removed the element of rent charged to the mediators. Instead, a one-off monthly membership fee is charged to all mediators together with a fee per private MIAM. The two member of the Management Committee were also charged the following:

		2024	2023
		£	£
Aideen Mattimore	Fees	7,855	6,280
Catherine Gray	Fees	7,390	5,270

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	2024
			£
Fixed assets	3,064	-	3,064
Current assets	45,981	-	45,981
Current liabilities	(4,910)	-	(4,910)
	44,135	-	44,135
			2023
			£
Fixed assets	2,971	-	2,971
Current assets	28,608	-	28,608
Current liabilities	(6,705)	-	(6,705)
	24,874	-	24,874

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2024

10 OPERATING LEASE COMMITMENTS

As of 31 March 2024, The Company has the following future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Less than one year	12,000	11,500
Between one and five years	-	-
More than five years	-	-

Accounts

Charity number: 1142334
Company number: 07522878

BERKSHIRE FAMILY MEDIATION
(A company limited by guarantee)

Financial Statements

Year ended 31 March 2023

Restricted

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Annual Report and Financial Statements for the year ended 31 March 2023

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Balance sheet	8
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BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Berkshire Family Mediation
Charity registration number:	1142334
Company registration number:	07522878
Principal & Registered Office:	The Reading Health Centre, 61 Castle Street Reading Berkshire, RG1 7SN
Key management personnel:	
Management Committee:	
Sally Wood	Director
Mark Penston	Trustee (resigned 01.04.2022)
Alan Meechan	Trustee
Aideen Mattimore	Trustee
Catherine Gray	Trustee (appointed 26.01.2022)
Richard Palmer	Trustee (appointed 01.02.2023)
Secretary:	Raza Rehman
Service Lead:	Catherine Gray
Office Administrator:	Carmelina Imperato
Bankers:	Lloyds TSB Plc 1 Market Place Reading Berkshire
Independent Examiner:	Patrick Walsh

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2023

The Management Committee present their report and the financial statements for the year ended 31 March 2023.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 2011, registered as a charity on 9 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects of the charity are to provide assistance through mediation for couples going through separation and divorce or couples who are separating and have unresolved matters to be settled. These matters can relate to property and financial issues and to parenting issues such as where children will live and the time they spend with each parent.

Organisation

Berkshire Family Mediation (BFM) has a Management Committee made up of the Trustees and Directors of the company. Additional members, who will not necessarily be Directors, attend Management Committee meetings in an advisory capacity.

It is proposed that the Management Committee will meet quarterly.

The Chairperson will be responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Service Lead has responsibility for the day-to-day management of the charity.

Sally Wood, a local solicitor and specialist Family Practitioner, took over as Chairperson in January 2021. Sally Wood has significant experience in mediation, the Family Court and relevant legal processes, which will assist with furthering the aims of Berkshire Family Mediation.

Activities and Achievements

The team has continued to offer mediation clients a choice of online or in-person meetings in Reading and Newbury, according to preference and need and in line with the terms of the charity's Legal Aid contract.

Following the end of the license of the Reading town centre premises, an alternative accommodation was found within easy reach of Reading town centre car parks and the railway station. The office move took place successfully on 1 December 2022 and the terms of the contract have given the charity greater long-term security over its premises and rent liability.

In September 2022, a financial review was undertaken to reality-test whether the charity's new commitments could be met on its new costing model and, in light of an anticipated shortfall in Legal Aid income and MIAM volumes. An adjustment to the mediators' membership fees was negotiated to bridge the gap.

FY23 has shown a 10% decrease in Legal Aid income against the previous year but an encouraging 15% increase in the number of Mediation, Information and Assessment Meetings (MIAMs). The number of joint meetings increased by 11% and this may in part be due to the Ministry of Justice funded Family Mediation Voucher scheme, which is worth £500 per family for the cost of joint meetings regarding arrangements for children. We are also pleased to report that having provided the Department of Work and Pensions (DWP) with a considerable amount of data and reports our Legal Aid Contract has been renewed for another 12 months, thereby enabling BFM to continue delivering its charitable service to couples who suffer from financial hardship.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Financial Review and Policies

The main sources of income during the year were fees from mediators and, where eligibility came into play, via Legal Aid funding.

The main items of expenditure were Office rental space, secure IT systems, telephone, PPC cost & Managers' fees, insurance, and Independent Examiner's Fee.

The trustees and other members of the Management Committee continue to monitor the results and workings of the business model adopted upon moving to Forbury Square in August 2018, which has been transferred across to the new Castle Street office. The business model's aim was to reduce the overheads of personnel from BFM and for BFM to become a service provider to self-employed mediators. The new model has resulted in the contracted Mediators receiving a higher level of income from clients with the Charity only taking fees to cover items of expenditure to cover ongoing costs as well as maintaining a reserve to safeguard the future going concern of the charitable Company and meet some of its charitable aims. This change of income for BFM is reflected in the financial statements with a considerable reduction in income to the charity as expected and planned. The charity, BFM, will maintain a surplus of funds sufficient to meet its obligations as a not-for-profit organisation and continue to deliver a mediation service.

The Management Committee is aware of the Charity Code of Governance and its principles, and how they affect the Charity.

Public Benefit

In planning the activities of the charity, the trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The primary aim of family mediation is to help couples involved in the process of separation and divorce, to reach agreements or reduce the area of intensity of conflict between them, especially in disputes concerning children and family property/finance matters.

In the short term, the objective of mediation is to help parents/ex-partners to reach a workable settlement which takes account of the needs of the children and adults involved.

The longer-term objective is to help both participants:

- ✓ to maintain their relationship with their children
- ✓ to achieve a cooperative plan for their children's welfare
- ✓ to offer child-inclusive mediation so that the voice of the child is heard
- ✓ to alleviate financial and relationship distress in families by offering an empathetic, solution-focused approach to problem-solving
- ✓ to settle financial disputes in a way that allows needs to be named, fairness criteria to be shared, options reality-checked, and ultimately allows people to turn a page and move on with their lives.

The service is able to offer appointments in Reading and Newbury to cover the communities of Reading, West Berkshire, Wokingham and Bracknell and has extended its reach into parts of Oxfordshire. In addition, the organisation will continue to offer remote appointments via Zoom thereby extending services to wider parts of the country. Referrals from Court can be dealt with quickly and efficiently. Clients can refer themselves for services. Referrals are also taken from solicitors. Clients outside of this area are welcome if they wish to meet in Reading or Newbury.

The service offers a cheaper and quicker way of resolving disputes and is an alternative to protracted and costly legal proceedings. Since April 2012, when public funding for legal advice in private law cases ended, the provision of non-court dispute resolution services has been vital for families unable to afford legal advice. Legal aid is still available for mediation so, for clients on a low income who qualify for legal aid, the Charity through the legal aid contract it holds can offer mediation free of fees.

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

Reserves Policy and Going Concern

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested held by the charity should be between six and nine months' normal charity expenditure.

The trustees are committed to the new business model established in September 2022 and will ensure that sufficient funds will be maintained to cover net outgoings, at the current rate, for the foreseeable future, and in particular for a period of at least twelve months from the date the financial statements for the year ended 31 March 2023 and are approved by the Directors.

Management Committee Induction and Training

The Management Committee has been chosen from people who have qualifications and experience that will be of assistance in managing and running the charity. Additional training could be available should the Management Committee require it.

Plans for Future Periods

The Management Committee will continue to hold virtual Zoom meetings on a quarterly basis, in order to review monthly trading volumes versus expenditure.

The organisation has been mindful of the downturn in Legal Aid income and in January 2022, it conducted a thorough review of the business plan and business needs. This process identified the need for greater investment in business leadership, strategic decision-making, marketing and succession planning. Proposals were made to redefine roles and responsibilities within the organisation in order to place greater emphasis on developing and protecting the organisation's resilience and to improve efficiency of day-to-day business decision-making.

As part of the wide-ranging business review, consideration was given to diversifying the charity's income streams and a new membership and referral fee model was adopted to replace the previous pro-rata model based on room usage. Legal Aid income continued to be collected and distributed as before.

A further strand of the Business plan was to develop and introduce a traineeship programme in recognition of the need to grow the team of mediators and plan for succession. In July 2022, a trainee was identified to join the team on a co-mediation and supported working basis and with a view to completing her professional accreditation, a process that can typically take between 18 and 24 months. Furthermore, the office administrator resigned in January 2023 and their duties were redistributed amongst the mediation team, with the financial administration element of her role taken on by our trainee.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the management committee's annual 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 Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the Management Committee is required to:

- select suitable accounting policies and apply them consistently.
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- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity operates an online accounting system through 'Xero' which provides Financial Accounting Software and Online Bookkeeping. This system allows accounting integrity with improved reporting functions and is accepted by the Charities Auditors.

In so far as the Management Committee is aware:

- There is no relevant accounting information of which the charitable company's Accountant is unaware; and
- The Management Committee has taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The Management Committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

Tax Status

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or any chargeable gains realised to date, to the extent that it is applied to its charitable objectives. No tax charges have arisen.

Risk Management

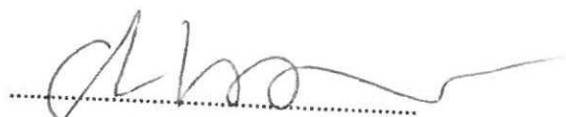
The Management Committee has conducted a review of the major risks to which the charity is exposed as part of the review of the business plan and business model undertaken in January 2022. Risks to which the charity may be exposed are routinely raised and discussed during committee meetings and plans to minimise these risks are recorded in the minutes of those meetings.

A trading report is produced monthly for discussion at monthly team meetings and at quarterly management committee meetings, and a full review of finances is conducted six monthly which offers an opportunity to implement wider changes to increase revenue from mediators if a shortfall is identified.

Independent Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 7 December 2023 and signed on its behalf by:



Sally Wood
Director
on behalf of the Management Committee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERKSHIRE FAMILY
MEDIATION**

I report to the charity's Trustees on the accounts of the company for the year ended 31 March 2023, which are set out on pages 7 to 14.

Responsibilities and basis for report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 and 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 accordance with Section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Patrick Walsh, FCA



Date:

26/11/2023

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 March 2023

	Notes	Total Unrestricted Funds 2023 £	2022 £
Income			
Activities in furtherance of the charity's objectives			
Donations and Legacies	2	-	220
Charitable Activities	3	57,223	51,740
Total income		57,223	51,960
Expenditure			
Charitable Expenditure			
Direct Costs	4	59,707	53,108
Total expenditure		59,707	53,108
Net Income		(2,381)	(1,148)
Fund balances brought forward on 1 April 2022		27,408	28,556
Total funds carried forward at 31 March 2023		25,027	27,408

The statement of financial activities relates to continuing operations.

The charitable company has no recognised gains or losses other than the net movement in funds for the year.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Balance Sheet as of 31 March 2023

	Notes	2023 £	Total Funds 2022 £
Fixed assets	5	2,970	2,549
Current assets			
Debtors	6	21,760	12,121
Cash at Bank		6,665	18,933
Cash in Hand		183	183
Creditors amounts falling due within 1 year	7	28,608	31,237
		6,705	6,378
Net Current assets		21,903	24,859
Total net assets		24,872	27,408
Represented by – Unrestricted funds		24,872	27,408

The Management Committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Management Committee acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Management Committee on 7 December 2023.

Director

Sally Wood

Secretary

Raza Rehman

The notes on pages 9 to 14 form part of these financial statements

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of these financial statements are as follows:

a) General Information

Berkshire Family Mediation is a registered charity, number 1142334, a charitable company limited by guarantee, number 07522878, incorporated in England and Wales.

The address of the charity's registered office is The Reading Health Centre, 61 Castle Street, Reading, RG1 7SN.

The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Berkshire Family Mediation meet 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 notes.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

c) Going Concern

The financial statements have been prepared on a going concern basis which the Management Committee consider to be appropriate for the following reasons.

The Management Committee has prepared cash flow forecasts which indicate that, taking into account reasonably possible downsides, the company will have sufficient funds to meet its liabilities as they fall due.

Consequently, and after making enquiries, the Management Committee have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Management Committees' Responsibilities.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received, there is little doubt the income will be received, and the amount can be reliably measured.

Income received in advance or provision of other specified service; it is deferred until the criteria for income recognition are met.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2023

Income from the Legal Services Commission is subject to retrospective audit and adjustments can be made subsequently.

e) Fund Accounting

Non restricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are non-restricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the work of the Charity.

f) Expenditure and VAT

Expenditure is included on an accrual's basis. All costs are considered to be direct charitable costs except the Governance costs which relate to the running of the charity.

g) Tangible Fixed Assets

Expenditure on computer equipment and specialist software has been capitalised and shown on the Balance Sheet as a Fixed asset and is being depreciated over 36 months. The capitalisation policy is that only items above £1,000 are capitalised and that other tangible fixed assets are charged to the Statement of Financial Activities in the year in which it is incurred.

h) Debtors

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

i) Cash at Bank and in hand

Cash at bank and cash in hand includes cash and any deposit or similar account.

j) 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.

k) Financial Instruments

The Charity has only 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.

l) Pensions

There are no current or contingent liabilities attached to the provision Pensions during this period.

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statement
For the year ended 31 March 2023

m) Judgements and Estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2 GRANTS AND DONATIONS RECEIVED

	2023	2022
	£	£
Donated Services:		
Donations	-	220
	-	220

3 INCOMES FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Non-Restricted Income:		
Legal Services Commission	37,665	41,771
Income from Mediation Activities	18,933	9,970
Other Income	625	-
	57,223	51,740

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2023

4 EXPENDITURES

	2023	2022
	£	£
Rent	11,966	10,178
Mediator's Allowances	21,795	22,783
Telephone and Postage	1,172	1,072
Office expenses	5,667	4,368
Advertising	551	-
Management and Supervision	13,994	10,339
Bank charges	84	84
Insurance and Affiliations	1,210	702
Independent Examiner's Fee	650	750
Administration and Sundry Costs	2,361	1,665
Depreciation	319	1,168
	59,707	53,108

5 FIXED ASSETS

		Computer Equipment (£)	Software (£)	Total (£)
Cost	At 1 April 2022	14,677	10,567	25,243
	Additions	740	-	740
	At 31 March 2023	15,417	10,567	25,983
Depreciation	At 1 April 2022	12,145	10,550	22,695
	Charge for Year	319	-	319
	At 31 March 2023	12,463	10,550	23,013
Net Book Value	At 1 April 2022	2,532	17	2,548
	At 31 March 2023	2,954	17	2,971

6 DEBTORS

	2023	2022
	£	£
Receivables from third parties	1,225	902
Due from Legal Services Commission	7,739	7,079
Prepaid Expenses	208	2,619
Short-term Investment	12,500	-
Rent Deposit	88	1,522
	21,760	12,121

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2023

7 CREDITORS

	2023	2022
	£	£
Other taxes and social security	2,263	981
Creditors and accruals	4,442	5,397
	6,705	6,378

8 RELATED PARTY TRANSACTIONS

No members of the Management Committee were in receipt of a salary during the year ended 31 March 2023. Two members of the Management Committee are also qualified mediators and were paid for their services during the current year.

		2023	2022
		£	£
Aideen Mattimore	Fees	11,159	11,318
Catherine Gray	Fees	12,424	-

A change in BFM's operating model has removed the element of rent charged to the mediators. Instead, a one-off monthly membership fee is charged to all mediators together with a fee per private MIAM. The two member of the Management Committee were also charged the following:

		2023	2022
		£	£
Aideen Mattimore	Fees	6,280	3,795
Catherine Gray	Fees	5,270	-

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	2023
			£
Fixed assets	2,971	-	2,971
Current assets	28,608	-	28,608
Current liabilities	(6,705)	-	(6,705)
	24,874	-	24,874
	Unrestricted	Restricted	Total
	£	£	2022
			£
Fixed assets	2,548	-	2,548
Current assets	31,237	-	31,237
Current liabilities	(6,378)	-	(6,378)
	27,408	-	27,408

Notes to the Financial Statements
For the year ended 31 March 2023

10 OPERATING LEASE COMMITMENTS

As of 31 March 2023, The Company has the following future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Less than one year	11,500	6,384
Between one and five years	-	-
More than five years	-	-

Accounts

Charity number: 1142334
Company number: 07522878

BERKSHIRE FAMILY MEDIATION
(A company limited by guarantee)

Financial Statements

Year ended 31 March 2022

Restricted

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Annual Report and Financial Statements for the year ended 31 March 2022

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BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name:	Berkshire Family Mediation
Charity registration number:	1142334
Company registration number:	07522878
Principal & Registered Office:	The Reading Health Centre, 61 Castle Street Reading Berkshire, RG1 7SN
Key management personnel:	
Management Committee:	
Sally Wood	Trustee
Mark Penston	Trustee
Alan Meechan	Trustee
Aideen Mattimore	Director
Secretary:	Raza Rehman (appointed 01.11.2022)
Operations Manager:	Sue Whiteley
Bankers:	Lloyds TSB Plc 1 Market Place Reading Berkshire
Independent Examiner:	Patrick Walsh

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2022

The Management Committee present their report and the financial statements for the year ended 31 March 2022.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 2011, registered as a charity on 9 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects of the charity are to provide assistance through mediation for couples going through separation and divorce or couples who are separating and have unresolved matters to be settled. These matters can relate to property and financial issues and to parenting issues such as where children will live and the time they spend with each parent.

Organisation

Berkshire Family Mediation (BFM) has a Management Committee made up of the Trustees and Directors of the company. Additional members, who will not necessarily be Directors, attend Management Committee meetings in an advisory capacity.

It is proposed that the Management Committee will meet quarterly.

The Chairman will be responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Manager has responsibility for the day-to-day management of the charity.

Sally Wood, a local solicitor and specialist Family Practitioner, took over as Chairperson in January 2021. Sally Wood has significant experience in mediation, the Family Court and relevant legal processes, which will assist with furthering the aims of Berkshire Family Mediation.

Activities and Achievements

2021-2022 continued to show a decline in numbers and in particular demand for financial mediation subsided with financial uncertainty caused by the pandemic ongoing. Mediators continued to work to a hybrid meeting model, in line with government advice to work from home when advised to do so. Accordingly, BFM clients could request Zoom or office-based meetings depending on their requirements and circumstances.

In March 2021, the Family Mediation Council secured funding from the Ministry of Justice for a government voucher scheme that offered all families up to a total of £500 towards mediation costs for child-related issues. All BFM's mediators signed up to this scheme and subscription to the scheme contributed towards a stabilisation in the rate of joint mediation meetings.

Compared with the previous year, there was a 16% decrease in legal aid income. An unprecedented number of clients had been furloughed during 20/21 and so became eligible for benefits and consequently legal aid funding. As more returned to work in 2021-2022, BFM's legal aid income adjusted down to levels more in keeping with pre-pandemic conditions. Mediation, Information and Assessment meetings (MIAMS) fell by 16% and some of this may be due to not having

BERKSHIRE FAMILY MEDIATION

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mediators working at full capacity. Despite this, there was only a decrease of 1% in the number of joint meetings.

Both BFM's Reading and Newbury landlords offered a discount on rent for the period of 20/21 and this was restored for the financial year 21/22.

BFM retains a compliment of four mediators operating from offices in Reading and Newbury. The organisation saw the retirement of one of its mediators, Bernadette Davis, who ceased to take on new work for the charity from April 21. A new mediator, Jill Redshaw, was taken on in June 21 but unfortunately was initially unable to work at full capacity due to unforeseen family circumstances.

The ability to offer meetings via Zoom has allowed the organisation to attract clients from outside of the area, including nationwide.

Financial Review and Policies

The main sources of income during the year were fees from mediators and, where eligibility came into play, via Legal Aid funding.

The main items of expenditure were Office rental space, secure IT systems, telephone, PPC cost & Managers' fees, insurance, and Independent Examiner's Fee.

The trustees and other members of the Management Committee continue to monitor the results and workings of the business model adopted upon moving to Forbury Square in August 2018, which has been transferred across to the new Castle Street office. The business model's aim was to reduce the overheads of personnel from BFM and for BFM to become a service provider to self-employed mediators. The new model has resulted in the contracted Mediators receiving a higher level of income from clients with the Charity only taking fees to cover items of expenditure to cover ongoing costs as well as maintaining a reserve to safeguard the future going concern of the charitable Company and meet some of its charitable aims. This change of income for BFM is reflected in the financial statements with a considerable reduction in income to the charity as expected and planned. The charity, BFM, will maintain a surplus of funds sufficient to meet its obligations as a not-for-profit organisation and continue to deliver a mediation service.

The Management Committee is aware of the Charity Code of Governance and its principles, and how they affect the Charity.

Public Benefit

In planning the activities of the charity, the trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The primary aim of family mediation is to help couples involved in the process of separation and divorce, to reach agreements or reduce the area of intensity of conflict between them, especially in disputes concerning children and family property/finance matters.

In the short term, the objective of mediation is to help parents/ex-partners to reach a workable settlement which takes account of the needs of the children and adults involved.

The longer-term objective is to help both participants:

- ✓ to maintain their relationship with their children
- ✓ to achieve a cooperative plan for their children's welfare.

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

- ✓ to offer child-inclusive mediation so that the voice of the child is heard
- ✓ to alleviate financial and relationship distress in families by offering an empathetic, solution-focused approach to problem-solving.
- ✓ to settle financial disputes in a way that allows needs to be named, fairness criteria to be shared, options reality-checked, and ultimately allows people to turn a page and move on with their lives.

The service is able to offer appointments in Reading and Newbury to cover the communities of Reading, West Berkshire, Wokingham and Bracknell and has extended its reach into parts of Oxfordshire. In addition, the organisation will continue to offer remote appointments via Zoom thereby extending services to wider parts of the country. Referrals from Court can be dealt with quickly and efficiently. Clients can refer themselves for services. Referrals are also taken from solicitors. Clients outside of this area are welcome if they wish to meet in Reading or Newbury.

The service offers a cheaper and quicker way of resolving disputes and is an alternative to protracted and costly legal proceedings. Since April 2012, when public funding for legal advice in private law cases ended, the provision of non-court dispute resolution services has been vital for families unable to afford legal advice. Legal aid is still available for mediation so, for clients on a low income who qualify for legal aid, the Charity through the legal aid contract it holds can offer mediation free of fees.

Reserves Policy and Going Concern

The trustees have examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested held by the charity should be between six and nine months' normal charity expenditure.

The trustees are committed to the new business model established from 1st September 2018 and will ensure that sufficient funds will be maintained to cover net outgoings, at the current rate, for the foreseeable future, and in particular for a period of at least twelve months from the date the financial statements for the year ended 31 March 2022 and are approved by the directors.

Management Committee Induction and Training

The Management Committee has been chosen from people who have qualifications and experience that will be of assistance in managing and running the charity. Additional training could be available should the Management Committee require it.

Plans for Future Periods

The Management Committee will continue to hold virtual Zoom meetings on a quarterly basis, in order to review monthly trading volumes versus expenditure.

The organisation has been mindful of the downturn in Legal Aid income and in January 2022 it conducted a thorough review of the business plan and business needs. This process identified the need for greater investment in business leadership, strategic decision-making, marketing and succession planning. Proposals were made to redefine roles and responsibilities within the organisation in order to place greater emphasis on developing and protecting the organisation's resilience and to improve efficiency of day-to-day business decision-making.

As part of this review, consideration was given to diversifying the income stream from mediators and a fixed monthly membership fee and a referral fee per private MIAMS were proposed. Up until this point and from September 2018, mediators had been paying for the cost of premises on a pro rata basis according to usage. The unintended consequence of this was that if a mediator left, the remaining

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

mediators were liable for their unallocated costs and it created a fear of being 'the last man standing' which was identified as an underlying risk for the organisation. The new proposed income streams were proposed to replace the pro rata rent cost model but be in addition to legal aid income, which would continue as before.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the management committee's annual 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 Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the Management Committee is required to:

- select suitable accounting policies and apply them consistently.
- observe the method and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity operates an online accounting system through 'Xero' which provides Financial Accounting Software and Online Bookkeeping. This system allows accounting integrity with improved reporting functions and is accepted by the Charities Auditors.

In so far as the Management Committee is aware:

- There is no relevant accounting information of which the charitable company's Accountant is unaware; and
- The Management Committee has taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The Management Committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

Tax Status

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or any chargeable gains realised to date, to the extent that it is applied to its charitable objectives. No tax charges have arisen.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed as part of the review of the business plan and business model undertaken in January 2022. Risks to which the charity may be exposed are routinely raised and discussed during committee meetings and plans to minimise these risks are recorded in the minutes of those meetings.

A trading report is produced monthly for discussion at monthly team meetings and at quarterly management committee meetings, and a full review of finances is conducted six monthly which offers an opportunity to implement wider changes to increase revenue from mediators if a shortfall is identified.

Independent Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 21 December 2022 and signed on its behalf by:

.....

Sally Wood

Director

on behalf of the Management Committee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERKSHIRE FAMILY
MEDIATION**

I report to the charity's Trustees on the accounts of the company for the year ended 31 March 2022, which are set out on pages 7 to 14.

Responsibilities and basis for report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 and 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 accordance with Section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Patrick Walsh, FCA

Date:

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Statement of Financial Activities
(Incorporating the Income and Expenditure Account)
For the year ended 31 March 2022

	Notes	Total Unrestricted Funds	Funds
		2022	2021
		£	£
Income			
Activities in furtherance of the charity's objectives			
Donations and Legacies	2	220	
167			
Charitable Activities	3	51,740	62,429
Total income		51,960	
62,596			
Expenditure			
Charitable Expenditure			
Direct Costs	4	53,108	
55,355			
Total expenditure		53,108	
55,355			
Net Income		(1,148)	
7,241			
Fund balances brought forward on 1 April 2021		28,556	
21,315			
Total funds carried forward at 31 March 2022		27,408	
28,556			

The statement of financial activities relates to continuing operations.

The charitable company has no recognised gains or losses other than the net movement in funds for the year.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Balance Sheet as of 31 March 2022

	Notes	2022 £	Total Funds 2021 £
Fixed assets	5	2,549	
2,548			
Current assets			
Debtors	6	12,121	
13,752			
Cash at Bank		18,933	
17,262			183
Cash in Hand			
183			
		31,237	
31,197			
Creditors amounts			
falling due within 1 year	7	6,378	
5,189			
Net Current assets			24,859
26,008			
Total net assets			27,408
28,556			
Represented by -			
Unrestricted funds			27,408
28,556			

The Management Committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The Management Committee acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Management Committee on 21 December 2022.

Director

Secretary

Sally Wood

Raza Rehman

The notes on pages 9 to 14 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 March 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of these financial statements are as follows:

a) General Information

Berkshire Family Mediation is a registered charity, number 1142334, a charitable company limited by guarantee, number 07522878, incorporated in England and Wales.

The address of the charity's registered office is The Reading Health Centre, 61 Castle Street, Reading, RG1 7SN.

The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Berkshire Family Mediation meet 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 notes.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

c) Going Concern

BERKSHIRE FAMILY MEDIATION

A company limited by guarantee

The financial statements have been prepared on a going concern basis which the Management Committee consider to be appropriate for the following reasons.

The Management Committee has prepared cash flow forecasts which indicate that, taking into account reasonably possible downsides, the company will have sufficient funds to meet its liabilities as they fall due.

Consequently, and after making enquiries, the Management Committee have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Management Committees' Responsibilities.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received, there is little doubt the income will be received, and the amount can be reliably measured.

Income received in advance or provision of other specified service; it is deferred until the criteria for income recognition are met.

Notes to the Financial Statement

For the year ended 31 March 2022

Income from the Legal Services Commission is subject to retrospective audit and adjustments can be made subsequently.

e) Fund Accounting

Non restricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are non-restricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the work of the Charity.

f) Expenditure and VAT

Expenditure is included on an accrual's basis. All costs are considered to be direct charitable costs except the Governance costs which relate to the running of the charity.

g) Tangible Fixed Assets

Expenditure on computer equipment and specialist software has been capitalised and shown on the Balance Sheet as a Fixed asset and is being depreciated over 36 months. The capitalisation policy is that only items above £1,000 are capitalised and that other tangible fixed assets are charged to the Statement of Financial Activities in the year in which it is incurred.

h) Debtors

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

i) Cash at Bank and in hand

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Cash at bank and cash in hand includes cash and any deposit or similar account.

j) 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.

k) Financial Instruments

The Charity has only 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.

l) Pensions

There are no current or contingent liabilities attached to the provision Pensions during this period.

Notes to the Financial Statement
For the year ended 31 March 2022

m) Judgements and Estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2 GRANTS AND DONATIONS RECEIVED

2022	2021
£	£

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Donated Services:

Donations	220	
167		220
167		

3 INCOMES FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Non-Restricted Income:		
Legal Services Commission	41,771	50,389
Income from Mediation Activities		9,970
12,040		
Other Income	-	
-		
	51,740	
62,429		

Notes to the Financial Statements
For the year ended 31 March 2022

4 EXPENDITURES

	2022	2021
	£	£
Rent	10,178	12,713
Mediator's Allowances	22,783	
25,643		
Telephone and Postage	1,072	
463		
Stationery	466	365
Advertising	3,902	4,250
Management and Supervision	10,339	
6,901		
Bank charges	84	82
Insurance and Affiliations	702	802

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Independent Examiner's Fee	750	750
Solicitors and Interpreters Fees	-	
-		
Administration and Sundry Costs	1,591	
2,045		
Depreciation	1,168	1,341
	53,108	
55,355		

5 FIXED ASSETS

		Computer Equipment (£)	Software (£)	Total (£)
Cost	At 1 April 2021	13,508	10,567	24,075
	Additions	1,169	-	1,169
	At 31 March 2022	14,677	10,567	25,243
Depreciation	At 1 April 2021	11,011	10,516	21,527
	Charge for Year	1,134	34	1,167
	At 31 March 2022	12,145	10,550	22,695
Net Book Value	At 1 April 2021	2,497	51	2,548
	At 31 March 2022	2,532	17	2,548

6 DEBTORS

	2022 £	2021 £
Receivables from third parties	902	
717		
Due from Legal Services Commission	7,079	
8,135		
Prepaid Expenses	2,619	2,176
Rent Deposit	1,522	2,724
	12,121	
13,752		

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2022

7 CREDITORS

	2022	2021
	£	£
Other taxes and social security	981	
905		
Creditors and accruals	5,397	
4,284		
	6,378	
5,189		

8 RELATED PARTY TRANSACTIONS

No members of the Management Committee were in receipt of a salary during the year ended 31 March 2022. One members of the Management Committee were paid for their services during the current year.

		2022	2021
		£	£
Aideen Mattimore	Fees	11,318	9,160
Richard Palmer	Fees	-	
2,019			

One member of the Management Committee was also charged for usage of premises in accordance with the new agreements that are in place as part of BFM's new operating model.

		2022	2021
		£	£
Aideen Mattimore	Rent	3,795	4,120

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted		Restricted	Total
	£		2022	
£			£	
Fixed assets	2,548	-	2,548	
Current assets	31,237	-	-	31,237
Current liabilities	(6,378)	-	(6,378)	
	27,408	-	27,408	
	Unrestricted		Restricted	Total
	£		2021	
£			£	
Fixed assets	2,548	-	2,548	
Current assets	31,197	-	-	31,197

BERKSHIRE FAMILY MEDIATION
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Current liabilities	(5,189)	-	(5,189)
	28,556	-	28,556

Notes to the Financial Statements
For the year ended 31 March 2022

10 OPERATING LEASE COMMITMENTS

As of 31 March 2022, The Company has the following future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Less than one year	6,384	
5,736		
Between one and five years		-
-		
More than five years	-	
-		

Accounts

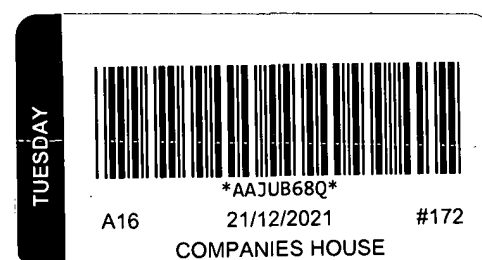
Charity number: 1142334
Company number: 07522878

BERKSHIRE FAMILY MEDIATION
(A company limited by guarantee)

Financial Statements

Year ended 31 March 2021

Restricted



BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Annual Report and Financial Statements for the year ended 31 March 2021

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BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: Berkshire Family Mediation

Charity registration number: 1142334

Company registration number: 07522878

Principal & Registered Office: The Chester Suite,
Davidson House
Forbury Square
Reading
Berkshire, RG1 3EU

Key management personnel:

Management Committee:

Richard Palmer

Sally Wood

Mark Penston

Alan Meechan

Aideen Mattimore

Trustee (resigned 31.12.2020)

Trustee (appointed 15.07.2020)

Trustee

Trustee

Director

Secretary: Asim Khalid

Director of Services: Richard Palmer (resigned 31.12.2020)

Operations Manager: Sue Whiteley

Bankers: Lloyds TSB Plc
1 Market Place
Reading
Berkshire

Independent Examiner: Patrick Walsh

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2021

The Management Committee present their report and the financial statements for the year ended 31 March 2021.

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 9 February 2011, registered as a charity on 9 June 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects of the charity are to provide assistance through mediation for couples going through separation and divorce or couples who are separating and have unresolved matters to be settled. These matters can relate to property and financial issues and to parenting issues such as where children will live and the time they spend with each parent.

Organisation

Berkshire Family Mediation (BFM) has a Management Committee made up of the Trustees and Directors of the company. Additional members, who will not necessarily be Directors, attend Management Committee meetings in an advisory capacity.

It is proposed that the Management Committee will meet quarterly.

The Chairman will be responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Operations Manager has responsibility for the day to day management of the charity.

Sally Wood, a local solicitor and specialist Family Practitioner, took over as Chairperson in January 2021. Sally Wood has significant experience in mediation, the Family Court and the legal process, which will assist with furthering the aims of Berkshire Family Mediation.

Activities and Achievements

In April and May, the organisation saw a decline in numbers because of the COVID-19 pandemic. Due to technology, the mediators were successful in their efforts to continue running appointments via Zoom.

Despite remote appointments becoming the more usual practice during the pandemic, it has been necessary to keep a meeting room through Regus to enable the mediators to offer face-to-face appointments. This is primarily so that the organisation remains compliant with the requirements of the Legal Aid contract. Under contingency provisions introduced during the pandemic, it was possible to offer 100% of appointments remotely. The FMC has announced that from the end of September this will change and the client in person must sign 50% of all Legal Help applications. This is being contested by the FMC as it is difficult for any organisation offering a hybrid service of face-to-face and remote appointments to be able to assess when the 50% requirement has been reached. It does however mean that retaining premises is essential.

The organisation has retained one large office through Regus compared to the previous two smaller offices. This change has partly been imposed by Regus and partly due to the pandemic.

Compared with the previous year Mediation, Information and Assessment meetings (MIAMS) have decreased by 14% and there has been a 21% reduction in joint meetings. However, Legal Aid claims have increased by 22%. Due to the economic uncertainty generated by the pandemic, the organisation saw a huge reduction in financial cases.

Report of the Management Committee for the year ended 31 March 2021 (continued)

BFM retains a compliment of four mediators operating from offices in Reading and Newbury. Mediator Bernadette Davis who was operating in Newbury retired at the end of June 2021 .A new mediator Jill Redshaw was appointed shortly thereafter and started work in July 2021. As the mediators have been able to operate via Zoom, this has also attracted clients from outside of the area and from different areas of the country.

Financial Review and Policies

The main sources of income during the year were fees from mediators and where eligibility allows via Legal Aid funding.

The main items of expenditure are Office rental space, secure IT systems, telephone, PPC cost & Managers fees, insurance, website and Independent Examiner's Fee.

The trustees and other members of the Management Committee continue to monitor the results and workings of the new business model which was adopted with the move to Forbury Square in August 2018. The business model's aim was to reduce the overheads of personnel from BFM and for BFM to become a service provider to self-employed mediators. The new model has resulted in the contracted Mediators receiving a higher level of income from clients with the Charity only taking fees to cover items of expenditure to cover ongoing costs as well as maintaining a reserve to safeguard the future going concern of the charitable Company and meet some of its charitable aims. This change of income for BFM is reflected in the financial statements with a considerable reduction in income to the charity as expected and planned. The charity, BFM, will maintain a surplus of funds sufficient to meet its obligations as a not for profit organisation and continue to deliver a mediation service.

The Management Committee is aware of the Charity Code of Governance and its principles, and how they affect the Charity.

Public Benefit

In planning the activities of the charity, the trustees have given due consideration to Charity Commission published guidance on the operation of the Public Benefit requirement.

The primary aim of family mediation is to help couples involved in the process of separation and divorce, to reach agreements or reduce the area of intensity of conflict between them, especially in disputes concerning children.

In the short term, the objective of mediation is to help parents to reach a workable settlement which takes account of the needs of the children and adults involved.

The longer term objective is to help both parents:

- to maintain their relationship with their children
- to achieve a cooperative plan for their children's welfare.
- to offer child inclusive mediation so that the voice of the child is heard.

The service is able to offer appointments in Reading and in Newbury to cover the communities of Reading, West Berkshire, Wokingham and Bracknell and has extended its reach into parts of Oxfordshire. In addition, the organisation will continue to offer remote appointments via Zoom thereby extending services to wider parts of the country. Referrals from Court can be dealt with quickly and efficiently. Clients can refer themselves for services. Referrals are also taken from solicitors. Clients outside of this area are welcome if they wish to meet in Reading.

The service offers a cheaper and quicker way of resolving disputes and is an alternative to protracted and costly legal proceedings. Since April 2012, when public funding for legal advice in private law cases ended, the provision of non-court dispute resolution services has been vital for families unable to afford legal advice. Legal aid is still available for mediation so, for clients on a low income who qualify for legal aid, the Charity through the legal aid contract it holds can offer mediation free of fees.

Report of the Management Committee for the year ended 31 March 2021 (continued)

Reserves Policy and Going Concern

The trustees have examined the charities requirements for reserves in light of the main risks to the organisation. It has established a policy whereby, the unrestricted funds not committed or invested, held by the charity should be between 6 and 9 months normal charity expenditure.

The trustees are committed to the changes made from 1st September 2018 and will ensure that sufficient funds will be maintained to cover net outgoings, at the current rate, for the foreseeable future, and in particular for a period of at least twelve months from the date the financial statements for the year ended 31 March 2021 and are approved by the directors.

Management Committee Induction and Training

The Management Committee has been chosen from people who have qualifications and experience that will be of assistance in managing and running the charity. Additional training could be available should the Management Committee require it.

Plans for Future Periods

The Management Committee will continue to hold 'virtual- zoom' meetings on a quarterly basis, in order to review the trading volumes each month versus expenditure.

In terms of plans for the organisation, these include investment for the future, including whether to use surplus income to employ a trainee. With respect to challenges, there is the risk that the organisation could be restricted on the volume of Legal Aid work by having to operate from one room to offer face-to-face appointments. There is also concern amongst the mediators about the potential vulnerability of the organisation due to the contractual agreement with Regus with respect to the office space. Mediators pay for the premises and if a mediator leaves, their financial obligation with respect to the office space needs to be "picked up" by the remaining mediators. The management committee is currently considering how to protect the organisation from future risks

A regular watch continues to be made for possible government funding opportunities for relevant Mediation projects.

Responsibilities of the Management Committee

The Management Committee is responsible for preparing the management committee's annual 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 Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure for that period. In preparing those financial statements the Management Committee is required to:

- select suitable accounting policies and apply them consistently;
- observe the method and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on a going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Management Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company to enable them to ensure that the financial statements comply with the Companies Act 2006.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Report of the Management Committee for the year ended 31 March 2021 (continued)

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Charity operates an online accounting system through 'Xero' which provides Financial Accounting Software and Online Bookkeeping. This system allows accounting integrity with improved reporting functions and is accepted by the Charities Auditors.

In so far as the Management Committee is aware:

- There is no relevant accounting information of which the charitable company's Accountant is unaware; and
- The Management Committee has taken all steps that they ought to have taken to make themselves aware of any relevant accounting information and to establish that the accountant is aware of that information.

The Management Committee is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislations in other jurisdictions.

Tax Status

The company is a registered charity. It has no liability to corporation tax on any of its sources of income or any chargeable gains realised to date, to the extent that it is applied to its charitable objectives. No tax charges have arisen.

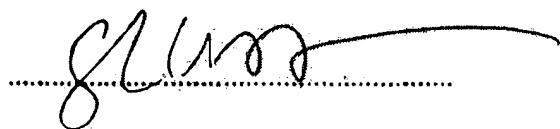
Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. At the present time the charity continues to look for alternative funding sources due to the uncertainty of long-term funding from the Legal Aid Agency. Other risks to which the charity may be exposed such as the current COVID-19 pandemic are discussed during committee meetings and plans to minimise these risks are recorded in the minutes of those meetings.

Independent Examiners

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Management Committee on 24 November 2021 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Sally Wood', written over a horizontal dotted line.

Sally Wood
Director
on behalf of the Management Committee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BERKSHIRE FAMILY
MEDIATION**

I report to the charity's Trustees on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 14.

Responsibilities and basis for report

As the charity's trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

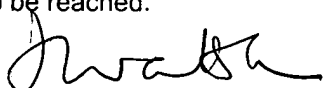
I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination and 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 accordance with Section 130 of the Charities Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Patrick Walsh, FCA

Date:

11/12/2021

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Statement of Financial Activities
(incorporating the Income and Expenditure Account)
For the year ended 31 March 2021

	Notes	Total Unrestricted Funds 2021 £	2020 £
Income			
Activities in furtherance of the charity's objectives			
Donations and Legacies	2	167	200
Charitable Activities	3	62,429	62,302
Total income		62,596	62,502
Expenditure			
Charitable Expenditure			
Direct Costs	4	55,355	60,988
Total expenditure		55,355	60,988
Net Income		7,241	1,514
Fund balances brought forward at 1 April 2020		21,315	19,801
Total funds carried forward at 31 March 2021		28,556	21,315

The statement of financial activities relates to continuing operations.

The charitable company has no recognised gains or losses other than the net movement in funds for the year.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Balance Sheet as at 31 March 2021

	Notes	2021 £	Total Funds 2020 £
Fixed assets	5	2,548	789
Current assets			
Debtors	6	13,752	16,575
Cash at Bank		17,262	9,205
Cash in Hand		183	183
		31,197	25,963
Creditors amounts falling due within 1 year	7	5,189	5,437
Net Current assets		26,008	20,526
Total net assets		28,556	21,315
Represented by – Unrestricted funds		28,556	21,315

The Management Committee are satisfied that the charitable company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

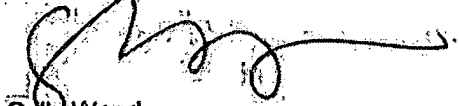
The Management Committee acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its results for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charitable company.

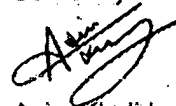
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved by the Management Committee on 24 November 2021.

Director


Sally Wood

Secretary


Asim Khalid

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2021

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of these financial statements are as follows:

a) General Information

Berkshire Family Mediation is a registered charity, number 1142334, a charitable company limited by guarantee, number 07522878, incorporated in England and Wales.

The address of the charity's registered office is Room 101, Davidson House, Forbury Square, Reading RG1 3EU.

The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

b) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Berkshire Family Mediation meet 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 notes.

A separate income and expenditure account has not been prepared as the information required by the Companies Act 2006 is given in the Statement of Financial Activities and in the notes of the financial statements.

c) Going Concern

The financial statements have been prepared on a going concern basis which the Management Committee consider to be appropriate for the following reasons.

The Management Committee has prepared cash flow forecasts which indicate that, taking into account reasonably possible downsides, the company will have sufficient funds to meet its liabilities as they fall due.

Consequently, and after making enquiries, the Management Committee have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Management Committees' Responsibilities.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items have been met, it is probable that the income will be received, there is little doubt the income will be received and the amount can be reliably measured.

Income received in advance or provision of other specified service, it is deferred until the criteria for income recognition are met.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2021

Income from the Legal Services Commission is subject to retrospective audit and adjustments can be made subsequently.

e) Fund Accounting

Non restricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are non-restricted funds of the Charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the work of the Charity.

f) Expenditure and VAT

Expenditure is included on an accruals basis. All costs are considered to be direct charitable costs except the Governance costs which relate to the running of the charity.

g) Tangible Fixed Assets

Expenditure on computer equipment and specialist software has been capitalised and shown on the Balance Sheet as a Fixed asset and is being depreciated over 36 months. The capitalisation policy is that only items above £1,000 are capitalised and that other tangible fixed assets are charged to the Statement of Financial Activities in the year in which it is incurred.

h) Debtors

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

i) Cash at Bank and in hand

Cash at bank and cash in hand includes cash and any deposit or similar account.

j) 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.

k) Financial Instruments

The Charity has only 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.

l) Pensions

There are no current or contingent liabilities attached to the provision Pensions during this period.

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statement
For the year ended 31 March 2021

m) Judgements and Estimates

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There were no judgement or material estimation uncertainties affecting the reported financial performance in the current or prior year.

2 GRANTS AND DONATIONS RECEIVED

	2021	2020
	£	£
Donated Services:		
Donations	167	200
	167	200

3 INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Non Restricted Income:		
Legal Services Commission	50,389	47,390
Income from Mediation Activities	12,040	14,912
Other Income	-	-
	62,429	62,302

BERKSHIRE FAMILY MEDIATION
A company limited by guarantee

Notes to the Financial Statements
For the year ended 31 March 2021

4 EXPENDITURE

	2021	2020
	£	£
Rent	12,713	20,981
Mediator's Allowances	25,643	24,539
Telephone and Postage	463	260
Stationery	365	1,359
Advertising	4,250	3,731
Management and Supervision	6,901	3,306
Bank charges	82	70
Insurance and Affiliations	802	857
Independent Examiner's Fee	750	750
Solicitors and Interpreters Fees	-	125
Administration and Sundry Costs	2,045	2,749
Depreciation	1,341	2,261
	55,355	60,988

5 FIXED ASSETS

		Computer Equipment (£)	Software (£)	Total (£)
Cost	At 1 April 2020	10,408	10,567	20,975
	Additions	3,100	-	3,100
	At 31 March 2021	13,508	10,567	24,075
Depreciation	At 1 April 2020	10,075	10,111	20,186
	Charge for Year	936	405	1,341
	At 31 March 2021	11,011	10,516	21,527
Net Book Value	At 1 April 2020	333	456	789
	At 31 March 2021	2,497	51	2,548

6 DEBTORS

	2021	2020
	£	£
Receivables from third parties	717	2,693
Due from Legal Services Commission	8,135	8,898
Prepaid Expenses	2,176	2,260
Rent Deposit	2,724	2,724
	13,752	16,575

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2021

7 CREDITORS

	2021	2020
	£	£
Other taxes and social security	905	2,157
Creditors and accruals	4,284	3,280
	5,189	5,437

8 RELATED PARTY TRANSACTIONS

No members of the Management Committee were in receipt of a salary during the year ended 31 March 2021. Two members of the Management Committee were paid for their services during the current year.

		2021	2020
		£	£
Aideen Mattimore	Fees	9,160	11,111
Richard Palmer	Fees	2,019	1,331

One member of the Management Committee were also charged for usage of premises in accordance with the new agreements that are in place as part of BFM's new operating model.

		2021	2020
		£	£
Aideen Mattimore	Rent	4,120	5,833

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total
	£	£	2021
			£
Fixed assets	2,548	-	2,548
Current assets	31,197	-	31,197
Current liabilities	(5,189)	-	(5,189)
	28,556	-	28,556
	Unrestricted	Restricted	Total
	£	£	2020
			£
Fixed assets	789	-	789
Current assets	25,963	-	25,963
Current liabilities	(5,437)	-	(5,437)
	21,315	-	21,315

BERKSHIRE FAMILY MEDIATION
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Notes to the Financial Statements
For the year ended 31 March 2021

10 OPERATING LEASE COMMITMENTS

As of 31 March 2021, The Company has the following future minimum lease payments under non-cancellable operating leases as follows:

	2021	2020
	£	£
Less than one year	5,736	9,256
Between one and five years	-	-
More than five years	-	-