

NFS MEDIATION LIMITED

England & Wales · Charity number 1146657

Details

Other names	NFS MEDIATION
Status	Registered
Legal form	Charitable company
Company number	07796773
Registered	2012-03-28
Register	View on the Charity Commission register

Contact

Address	Unit 11 Basepoint Enterprise Centre Andersons Road Southampton SO14 5FE
Phone	02380331456
Email	info@nfsmediation.co.uk
Website	nfsmediation.co.uk

Activities

Objects: TO PROMOTE, FOR THE PUBLIC BENEFIT, CONFLICT RESOLUTION AND MANAGEMENT THROUGH MEDIATION, RECONCILIATION, RESTORATIVE JUSTICE AND ANY OTHER RESTORATIVE PRACTICE;OUR WORK IN THOSE AREAS INCLUDES IMPLEMENTATION OF ALL RESTORATIVE PRACTICES IN ADDITION TO TRAINING, CONSULTANCY, PUBLICITY, PROMOTION AND RESEARCH IN ALL SUCH PRACTICES;OUR WORK TAKES PLACE PRIMARILY, BUT NOT EXCLUSIVELY, IN THE SOUTH OF ENGLAND AND IS TO BE MADE AVAILABLE FOR ANY INDIVIDUAL, ORGANISATION OR BODY, PUBLIC OR PRIVATE, THAT MAY SEEK OR NEED THE SERVICES PROVIDED IN ACCORDANCE WITH THESE OBJECTS AND FOR WHOM SUCH SERVICES ARE APPROPRIATE IN PURSUIT OF THESE OBJECTS

Activities: Providing restorative approaches to community & workplace disputes. Training of these approaches

Classification

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

Geography

- Dorset
- Hampshire
- Isle Of Wight
- Southampton City
- West Berkshire
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£375,639	£332,019	-	-
2024-03-31	£295,674	£289,332	-	-
2023-03-31	£273,439	£249,972	-	-
2022-03-31	£236,230	£220,891	-	-
2021-03-31	£239,073	£202,419	-	-

Trustees

Name	Role	Appointed
DANIEL NOTHER	Chair	2018-09-06
Christabel Margaret Watts		2023-09-14
David Charles Walker		2015-09-01
Dr Theresa Alice Leahy		2024-02-08
Lynn Valerie Simpson		2026-05-07
Penelope Ann Hollowell		2022-11-10
Timothy James Mynott		2016-02-26

NFS MEDIATION LIMITED

England & Wales - Charity number 1146657

Accounts

Charity registration number 1146657 (England and Wales)

Company registration number 07796773

NFS MEDIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Timothy Mynott David Walker Daniel Nother Penelope Hollowell Christabel Watts Alice Leahy
Charity number	1146657
Company number	07796773
Chief Executive Officer	Stuart Sillett
Life President	Nicholas McGeorge
Chair	Daniel Nother
Treasurer	Timothy Mynott
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE

NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

NFS Mediation Limited ("the Charity") currently provides a range of high-quality diverse mediation and restorative services in Southampton, Hampshire, Isle of Wight, Dorset, Wiltshire and South West England. Services are delivered by a team of qualified employees and trained community-based volunteer mediators and restorative practitioners.

All income generated during the reporting period derived from commissioned mediation, assessment, restorative, coaching, and hoarding support services provided under contractual agreements with a range of partner organisations. A small proportion of income was also generated through ad hoc service sales. This income enables the Charity to sustain and develop our staff and volunteers, deliver services free at the point of use to residents in Southampton and referred service users throughout our operating region, and promote the broader adoption of mediation and restorative practices across our operational areas.

The Charity did not receive any grant funding this reporting period.

The trustees have actively adhered to the Charity Commission's guidance on public benefit. The Charity objects are:

- To deliver conflict resolution and management services to individuals of all ages;
- To develop and enhance the skills of individuals involved in mediation and restorative work across community sectors;
- To promote understanding and implementation of restorative practice and conflict resolution across society;
- To provide appropriate mediation, restorative, and reparation processes for those who have experienced harm and wish to engage in resolution.

Achievements and performance

Despite ongoing challenges within the sector, the Charity has delivered strongly against its charitable objectives and provided significant success throughout this reporting period. Our innovative approach and agility to respond to contracted customer need continue to bring us stability and success.

Governance has remained robust throughout the year. Trustees have continued to review and strengthen governance frameworks, update internal policies to ensure compliance with new legislation, and make certain all services are risk assessed to safeguard our volunteers, staff, and service users. The Charity's Governance Handbook is being fully updated and will be completed during the coming year, while continuing to operate under our three-year strategic plan 2024-27.

Three trustees stepped down from the Trustee Board during this year—two long serving trustees - our former Chair, Michael Joseph and mediator/trustee, Mike Tyler - left us at our AGM in November, and Stephen Smith stepped down in January. The Charity would like to thank all for their service and the skills and strategic expertise and oversight they brought to the Charity.

The Board remains committed to leading a safe, well-governed organisation. Continuous professional development remains a priority, with trustees, staff and volunteers completing training in sexual harassment, safeguarding vulnerable adults, equality and diversity, neurodiversity, trauma-informed practice, lone working, conflict coaching, and mental health awareness.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The year began with the launch of our new contracted Psychological Support for Hoarders service for Southampton City Council (SCC) housing tenants and residents referred through Adult Social Services departments in Southampton.

This service grew out of Landlord Tenant Mediation and has now evolved into a groundbreaking model of delivering cognitive behavior therapy (CBT) approaches in the middle of hoards in people's homes to create safer and more sustainable homes. Linked to this we established a monthly Peer Support Group whose success is said to be life changing by a number of the group members. We are pleased that this much needed service is continuing during 2025/6 with potential for further one plus one annual extensions. The success and achievement of this service reflects our capacity to deliver complex, sensitive work.

The Charity's core service remains the provision of our Mediation Assessment Service to reduce anti-social behaviour (ASB) and neighbour disputes. We have continued to adapt this service within a dynamic and evolving commissioning environment, responding to housing provider mergers and structural changes. This self-designed service is now approaching its 25th year and has been the service on which the Charity has built and grown. We currently deliver this service to SCC as the first step in SCC Housing's anti-social behaviour procedure. We also deliver to other local authorities and a number of housing providers under contract. The resilience of this service has stood the test of time and reflects the Charity's reputation for innovation, quality and successful delivery.

This year also marked the third year of a successful partnership with Abri Housing Association, further expanding our geographical reach and enabling conflict resolution services free at the point of access. A new coaching service for Abri has also been well received. Additional services delivered this year included:

- CPD accredited training courses to businesses and housing providers;
- Conflict Coaching Services for a range of housing providers across the region;
- Workplace mediation;
- Ad-hoc CBT-based psychological support for hoarding cases;
- Restorative & Mediation services for Hampshire & IOW Constabulary.

Public Benefit

In 2024–25, across our services, the Charity supported over 587 restorative cases, representing 1,141 households and directly engaging 1,775 individuals. Of cases closed with a Mediation/No Further Action outcome, 93% did not return to the referrer within a six month period.

We serve many individuals facing compounding vulnerabilities, including mental health, developmental needs, trauma and physical challenges. Many of our customers have limited access to support networks. At the heart of our service is time: giving individuals space to be heard and validated, with many being signposted to other appropriate support services and networks. Some of the issues include poverty, hunger, and lack of heat, water or access to healthcare. As well as improving disputes and communication the above associated benefits from our services remains our most impactful intervention. Given the size of our Charity and the breadth of our operating area, our impact is substantial. Despite economic constraints, our value-for-money, independent services remain a critical asset to our business partners.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

We are working to our 2024–2027 Strategic Plan. Priorities include:

- Retention of Contracts.
- Enhancing governance and financial sustainability.
- Expanding access to free, high-quality services to referred service users throughout our operating region.
- Innovating in hoarding support, Workplace Mediation, ASB coaching and CPD training delivery.
- Ensuring quality service delivery and feedback mechanisms.
- Enhancing staff and volunteer training.

We remain committed to sustaining excellence while adapting to an increasingly complex service delivery environment.

We continue to look to improve and invest in all of our existing services to develop new initiatives for our customers in an ever changing and increasingly challenging environment of diminishing resources as well as individual hardship and isolation for many to whom we provide our services.

To achieve our strategic aims our future plans include staff and volunteer recruitment building greater resilience within our staff and volunteer base to support rising service demand, particularly focusing on services with lengthier service delivery models.

In addition we will be bringing a sharper focus to our workplace mediation service and CPD training delivery team developing a more specialist team in each service for more effective and consistent delivery.

Investment in the continuous professional and personal development of our staff and volunteers remains a central plank in the ongoing development of the Charity.

We move into the future from a strong and stable platform with the experience to grow and traverse the currents of change in an ever shifting social and business environment.

Financial review

The company has had another satisfactory year recording net income of £43,620 (2024: £6,342). Income from Charitable Activities increased by £79,017, while expenditure rose by £42,687, largely due to new Hoarding Support Service contract and increased staff expenses, rent and insurance increases.

Last year the Board raised the Charity's reserve policy from three to four months of annualised income. As at 31 March 2025, reserves stood at £230,170, significantly exceeding the stated policy but deemed appropriate given future investment plans, continuing uncertainty about future contract renewals, and increases in potential local economic fluctuations within which the Charity operates.

Total income for the year to 31 March 2025: £375,639
Reserves held at 31 March 2025: £230,170

Structure, governance and management

NFS Mediation Limited is a registered charity and a company limited by guarantee, incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It succeeded New Forest Mediation (established 1997) on 30 June 2012. The charitable company is governed by its memorandum and articles of association.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Michael Joseph	(Resigned 14 November 2024)
Timothy Mynott	
Allen Tyler	(Resigned 14 November 2024)
David Walker	
Daniel Nother	
Penelope Hollowell	
Christabel Watts	
Alice Leahy	
Stephen Smith	(Resigned 13 February 2025)

The Board of Trustees (also company directors) oversees governance. Day-to-day management is delegated to the Chief Executive Officer, with oversight provided through quarterly board meetings and regular Finance committee reviews. Governance policies, risk management, and operational practices are regularly critically reviewed.

The Charity's constitution provides for a minimum of five trustees. Trustees are recruited through an agreed process and appointed by the board based on a regularly reviewed skills matrix and role specification. New trustees receive a comprehensive induction. Ongoing development is supported through access to external resources and training.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements.

All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

Closing Statement

The trustees are grateful to our business partners for their continued support. We would also like to wholeheartedly thank our dedicated team of staff and volunteers whose commitment and skill continues to drive the Charity forward. We look ahead to 2025–26 with determination and optimism.

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

The trustees' report was approved by the Board of Trustees.

Daniel Nother

Daniel Nother
Chair of Trustees

Dated: 28/7/2025 | 11:56 BST

Timothy Mynott

Timothy Mynott
Treasurer

Dated: 13/8/2025 | 06:28 PDT

NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2025 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Adam Buse

Adam Buse, ACA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 13/8/2025 | 16:15 BST

NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Income from:				
Charitable activities	3	369,973	369,973	290,956
Investments	4	5,666	5,666	4,718
Total income		<u>375,639</u>	<u>375,639</u>	<u>295,674</u>
Expenditure on:				
Charitable activities	5	332,019	332,019	289,332
Net income for the year/ Net movement in funds		43,620	43,620	6,342
Fund balances at 1 April 2024		<u>186,550</u>	<u>186,550</u>	<u>180,208</u>
Fund balances at 31 March 2025		<u><u>230,170</u></u>	<u><u>230,170</u></u>	<u><u>186,550</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NFS MEDIATION LIMITED**BALANCE SHEET****AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	10	54,773		54,526	
Cash at bank and in hand		255,453		199,686	
		<u>310,226</u>		<u>254,212</u>	
Creditors: amounts falling due within one year					
	11	<u>(80,056)</u>		<u>(67,662)</u>	
Net current assets			<u>230,170</u>		<u>186,550</u>
Income funds					
Unrestricted funds			<u>230,170</u>		<u>186,550</u>
			<u>230,170</u>		<u>186,550</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 28/7/2025 | 11:56 BST

Daniel Nother
Daniel Nother
Trustee

Timothy Mynott
Timothy Mynott
Trustee

Company Registration No. 07796773

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Charitable activities

	2025 £	2024 £
Local authority	254,431	133,591
Housing associations	95,401	134,251
Other mediation services	19,341	22,994
Training	800	120
	<u>369,973</u>	<u>290,956</u>
Analysis by fund		
Unrestricted funds	<u>369,973</u>	<u>290,956</u>
	<u>369,973</u>	<u>290,956</u>

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to contracts and ad-hoc services and Winchester City Council in relation to a service level agreement.

4 Investments

	2025 £	2024 £
Bank interest	<u>5,666</u>	<u>4,718</u>
Analysis by fund		
Unrestricted funds	<u>5,666</u>	<u>4,718</u>
	<u>5,666</u>	<u>4,718</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Charitable activities

	2025 £	2024 £
Staff costs	166,567	124,472
Employee expenses	17,194	8,570
Mediators' expenses	569	784
Non-salaried staff	-	5,970
	<u>184,330</u>	<u>139,796</u>
Support costs (see note 6)	143,548	145,107
Governance costs (see note 6)	4,141	4,429
	<u>332,019</u>	<u>289,332</u>
Analysis by fund		
Unrestricted funds	<u>332,019</u>	<u>289,332</u>
	<u>332,019</u>	<u>289,332</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Support costs	Support costs	Governance costs	2025	2024	Basis of allocation
	£	£	£	£	
Staff costs	98,909	-	98,909	102,703	Actual costs
Staff expenses	4,577	-	4,577	2,690	Actual costs
Office expenses	23,319	-	23,319	21,225	In proportion to income generated
Development and marketing	540	-	540	1,390	Actual costs
Stationery and other office costs	9,784	-	9,784	9,349	In proportion to income generated
Maintenance and equipment	1,678	-	1,678	2,698	Actual costs
Bank charges	23	-	23	40	Actual costs
Training	4,718	-	4,718	5,012	Actual costs
Accountancy and other fees	-	2,470	2,470	2,160	Governance
Meetings and trustees' expenses	-	1,671	1,671	2,269	Governance
	<u>143,548</u>	<u>4,141</u>	<u>147,689</u>	<u>149,536</u>	
Analysed between Charitable activities	<u>143,548</u>	<u>4,141</u>	<u>147,689</u>	<u>149,536</u>	

Governance costs include costs of the independent examination of £2,200 (2024- £2,100).

7 Trustees

Expenses totalling £107 were paid to two trustees during the year in relation to meetings and mediation expenses (2024 - £160).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	11	10

Employment costs

	2025 £	2024 £
Wages and salaries	249,438	209,689
Social security costs	10,847	13,010
Other pension costs	5,191	4,476
	<u>265,476</u>	<u>227,175</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	37,866	37,611
Other debtors	900	-
Prepayments and accrued income	16,007	16,915
	<u>54,773</u>	<u>54,526</u>

11 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		13,155	8,138
Deferred income	12	40,588	35,740
Trade creditors		2,477	2,259
Other creditors		21,636	19,525
Accruals		2,200	2,000
		<u>80,056</u>	<u>67,662</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Deferred income

	2025 £	2024 £
Income relating to service contracts and mediation services	40,588	35,740

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Current liabilities	40,588	35,740
	<u>40,588</u>	<u>35,740</u>

13 Retirement benefit schemes

Defined contribution schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £5,191 (2024 - £4,476).

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	1,800	21,595
Between two and five years	-	1,800
	<u>1,800</u>	<u>23,395</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate remuneration	54,278	50,836
	<u>54,278</u>	<u>50,836</u>

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.

NFS MEDIATION LIMITED

England & Wales - Charity number 1146657

Accounts

Charity registration number 1146657

Company registration number 07796773 (England and Wales)

NFS MEDIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Michael Joseph Timothy Mynott Allen Tyler David Walker Daniel Nother Penelope Hollowell Christabel Watts Alice Leahy Stephen Smith	(Appointed 14 September 2023) (Appointed 8 February 2024) (Appointed 9 November 2023)
Charity number	1146657	
Company number	07796773	
Chief Executive Officer	Stuart Sillett	
Life President	Nicholas McGeorge	
Chair	Daniel Nother	
Treasurer	Timothy Mynott	
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE	
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE	

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

NFS Mediation Limited ("the Charity") currently provides a range of mediation and restorative services in Southampton, Hampshire, IOW, Dorset, Wiltshire, Berkshire, Buckinghamshire, and South West England. These services are delivered by qualified paid employees and qualified community volunteer mediators and trained restorative practitioners.

For the reporting year ended 31 March 2024 all income from charitable activities came through the external commission of mediation, assessment, restorative, coaching and hoarding support services that are delivered under the contracts and service level agreements we hold with many different organisations. We have also received income from a small number of ad hoc sales of services. This income supports the continued development of our volunteer and staff team; and our commitment to provide free at the point of use services to residents of Southampton and New Forest areas of the county and to promote mediation and restorative services across Hampshire and our operating area.

The trustees have given careful consideration to the Charity Commission's guidance on public benefit. The Charity aims to promote and educate for the public benefit, predominantly but not exclusively in the administration areas of those named above, the provision of restorative services directed towards mediation, conciliation or reconciliation, by:

- a. The provision of a conflict resolution/management service to individuals of all ages.
- b. The development and improvement of the skills of those individuals interested in the mediation and restorative process within all sectors of the community.
- c. The promotion of the understanding and development of conflict resolution/management and restorative measures in all sectors of the community.
- d. The provision of appropriate mediation, restorative and reparation processes for all those that have been harmed and who would like to be involved.

Achievements and performance

The trustees are pleased to report that, despite ongoing market challenges, the Charity has performed strongly throughout the reporting period in meeting the objects and purposes of the Charity.

The governance of the Charity remains strong and this year has seen work continue on ensuring our governance policies and procedures are up to date and compliant and all services are risk assessed for the safety of the Charity, its volunteers, staff and service users. We will complete an updated document of Governance in the coming year.

The trustees ensure their skills composition reflect the needs of the Charity to retain the balance between its business and charitable aims. This year saw Christabel Watts, Stephen Smith and Alice Leahy join the board of trustees.

The trustees continue an absolute commitment to overseeing a safe, well-run, well trained and supported volunteer and staff team focussed on delivering quality mediation and restorative services to as many individuals in our area that need them and are contracted. This year we have continued to undergo updated awareness training in Safeguarding of Vulnerable Adults, Equality and Diversity, Disability Awareness, Autism Awareness, ADHD Awareness, Trauma Informed Approaches, Mental Health Awareness, lone working and Conflict Coaching for a number of staff and volunteers to equip our practitioners to manage many of the issues we encounter in our communities. This training provision will be continued and expanded in the coming year in line with identified service and individual need.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The reporting year started with the challenge of an office move. Our new offices provide a better and safer facilities for staff and volunteers while still being located in central Southampton.

Our key business activity remains the provision of a Mediation Assessment to reduce the harmful effects and reporting of anti-social behaviour across Southampton, Hampshire, and our contracted operating areas to the South West of England. We operate in an ever changing market place, with many of our funding partners continuing to enter into mergers with other housing organisations resulting in significant restructuring making service retention ever more challenging. Our ever shifting market place is demonstrated by the loss of one long standing partner organisation while gaining two further local authority contracts. That we continue to not only hold our own but to expand our skills base and services is testament to our service experience, quality and continued service delivery success. In addition to Assessment services we have provided neighbourhood mediation for individual residents; intergenerational and prevention of homelessness mediation; workplace mediation; CBT psychological support hoarding services; and a number of restorative services and meetings for other housing providers and Hampshire Constabulary.

Like many organisations we have had to adapt and change how we work and how we deliver our services to our customers. Maintaining the safety and well-being of our staff, volunteers and customers while still being able to deliver quality services to our communities is always the prime focus and achievement of the Charity.

We continue to innovate and to nurture and grow our services and operational reach. This has included extending our operational geography supplying remote service delivery with the strategic aim to develop and grow hubs of volunteer mediators across our operating areas to provide face to face work and to promote mediation and restorative services to a growing number of communities.

Significant achievements this reporting year include winning an open tender to provide a significant CBT Psychological Support Service for Hoarders within the Southampton City Council area referred via Social Services and SCC Housing Services. Originally a two year contract this has unfortunately been reduced, for economic reasons, to one year. But the award of such a complex and challenging contract is still a remarkable achievement for the Charity and testament to our adaptability and staff's training and development.

We have also signed a new SLA with Winchester City Council which we hope to grow and develop in the coming year.

Our continuing successful partnership with Southampton City Council (SCC) for the provision of Mediation Assessment services to the tenants and leaseholders of SCC until the autumn of 2026 provides us with significant financial and reputational stability.

The success of this longstanding and innovative partnership is a further tribute to the hard work and expertise of our trustees, staff and volunteers allied to the vision and commitment of SCC Housing Services'. SCC's continuing focus to provide an expert independent restorative and mediation services to their tenants and leaseholders marks them out as a truly forward looking council and one of the country's leaders when it comes to their approach to managing anti-social behaviour (ASB) and neighbour disputes.

The partnership work we carry out for the tenants and leaseholders of SCC has been successful for many years. In these times of uncertainty and change within the housing sector this contract offers us the security and platform to continue planning into the future. We are fortunate to be in this position, but are not complacent, and are already looking to broaden and strengthen the number of services we can offer to the Southampton community and the other communities in which we work.

This reporting period also saw us continue to work into the second year of a contract with Abri housing association across the groups operating area. This innovative contract further expands our geography in the South West and supports the stability of the Charity while growing the number of individuals and households that can engage in conflict resolution and management services which are free at the point of use. This year also saw us add our Coaching service for Abri which is proving very popular.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The retention and growth of our Mediation Assessment services to other housing providers now cover much of Hampshire, IOW and adjoining counties is an achievement of which we are proud. But we are conscious of the need to keep all of our services as fresh and relevant as possible to market need. The ability to be innovative, adaptable and flexible to meet the growing needs within our communities is essential to our aims and purpose. The Charity retains CPD accreditation for provision of a number of our conflict management training courses; and our restorative hate crime/incident service for Southampton City Council housing services continues.

Our work with other housing partners is on the rise as we continue to diversify to not only retain countywide coverage of our mediation assessment restorative work through new service level agreements, but also develop new areas of work with other partners such as Adult Social Care Connect Services and Hampshire Police.

This reporting year, across the entire service we have successfully dealt with over 630 restorative cases involving 1,221 households and engaged over 1,919 individuals. We have been evaluated by our partners as continuing to maintain a 93% success rate of all cases not returning to the referrer within a six month period that carry a No Further Action/Mediation outcome.

It should always be remembered that almost 2,000 individuals have been engaged by the Charity and been listened to, heard and given a voice at a difficult and challenging time in the lives of many.

The levels of stress, anxiety, loneliness, isolation, frustration and anger encountered within our communities has risen significantly post-pandemic. This has been exacerbated by the current cost of living crisis bringing a strain to our communities that is very evident as economic pressures continue to bite leading many relationships and communities to fray.

Many individuals with whom we engage live with a range of mental health, learning and/or developmental and physical difficulties and other vulnerabilities that make life difficult for them. Access to informal and formal support networks for many individuals continue to be severely restricted exacerbating the difficulties faced. Giving individuals the time to voice, not only their concerns over their disputes but also their wider life concerns, is a hugely important facet of the work we do to enable individuals to increase their well-being and resilience. Time is becoming a precious resource in today's world and giving people time is still the most important service we offer. This is supported by the increasing level of appropriate signposting we provide to individuals to the many local and national voluntary and statutory support agencies available to them for extra and tailored advice and support. This level of service delivery saw us recruit two further Assessment officers to our ranks. This reporting year saw the retirement of our long serving finance manager, Janet Teather, with our finance officer, Sarah Budd becoming our finance manager. The trustees would like to thank Janet for her skilled and dedicated service and wish her the very best in her retirement.

For us to have such an impact and deliver the results we have over such a large geographic area is a significant achievement for a mediation charity of our size. We continue to drive the organisation forward on this success. This is no mean feat as we are working and expanding in a hugely difficult social and economic climate. The need for cuts and budget savings continues to adversely affect local authorities, housing and police sectors within which we mostly operate. However, this can also provide us with opportunities to support these agencies to save on their budget lines and for the Charity to deliver our value for money, quality and independent services.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Future Plans

Our strong performance of recent years has provided a sound platform for the Charity as we plan for the future. We are currently working on our 2024-27 three year strategic plan that lays out the challenges, risks, mitigations and direction of travel for the Charity. The strategic plan will remain committed to strong governance and financial management, the retention of our existing restorative services, the growth of our skills, development of new services and the continued development of a fully rounded high quality mediation and restorative services, remaining free at the point of use, for all residents within our charitable operating areas.

It is vital to our charitable aims and ethos that our strategic plans retains a focus on all individuals with whom we engage and that they are able to access our services free at the point of delivery, and with appropriate and reasonable adjustments being made to individual need.

Central to our immediate plans will be building on our success by focussing on delivering a number of quality services to our existing contracted customers, broadening both the methods of service delivery options to ensure management of our expenditure while creating greater feedback platforms for our customers to enable continuous service improvement for all those that access our services.

We will look to build on our new and innovative initiatives in hoarding, restorative justice (hate crime), anti-social behaviour coaching, domestic abuse and our CPD-accredited training provision services.

We are fully aware that the services we deliver are becoming increasingly challenging and complex. Internal and external training is offered to staff and volunteers to increase our confidence and competence as we continue to grow our skills base to afford ourselves the best opportunities of service success.

In recognising the challenges and risks that lie ahead we continue to review and shape our governance accordingly and carry out a thorough risk analysis of existing and new potential projects that the Charity wishes to pursue. It is of paramount importance to us that our development continues to be tightly managed and that the high quality of our service deliveries are maintained as the Charity expands in a difficult financial environment.

We see it as one of our primary goals within the coming year to continue to deliver these services and demonstrate the benefits, success, cost effectiveness and sustainability of our range of mediation and restorative interventions to both the community and our partners.

As ever, the trustees wish to thank our team of volunteers and staff for all the hard work, expertise and commitment they continue to give to the Charity. This dedicated team of individuals are the reason we move into the future with confidence, purpose and excitement.

We look forward to another successful year.

Financial review

The company has had another satisfactory year recording net income of £6,342 (2023: £23,467). Income from Charitable Activities increased by £18,823 over prior year and expenditure increased by £39,360. The increase in income related to a new service-level agreement for 1 year from Winchester City Council starting September 23, and increased income from the police. The increase in expenditure was due to employing two new members of staff to meet demand of the service and to cover leave, also to cover office move and increase in rent from April 23.

This reporting year saw a full review of our reserves policy with trustees deciding to raise the stated level of reserves held by the charity from 3 months to 4 months of our annualised income. This increase better supports the visions and values of the charity. Our aim is to maintain a level of reserves of not less than four months' annualised income. Our total income for the year was £295,674 and our reserves at 31 March 2024 are £186,550: we recognise the level of our reserves currently exceeds our policy statement but is appropriate for both planned investment and potential business downturn. The company reserves policy is set in respect to the on-costs arising from our recent geographic and business growth. The reserves policy is reviewed annually in conjunction with our risk management procedures.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

NFS Mediation Limited is a registered charity and a company limited by guarantee. The charitable company is governed by its memorandum and articles of association, and operates under the name NFS Mediation.

The charitable company was incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It remained dormant until 30 June 2012 when it took over the activities, assets and liabilities of the unincorporated charity, New Forest Mediation (charity number 1062913). New Forest Mediation was registered as a charity on 4 March 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Michael Joseph	
Timothy Mynott	
Joanne Findon	(Resigned 14 June 2023)
Allen Tyler	
David Walker	
Daniel Nother	
Penelope Hollowell	
Christabel Watts	(Appointed 14 September 2023)
Alice Leahy	(Appointed 8 February 2024)
Stephen Smith	(Appointed 9 November 2023)

The Charity's constitution provides for a minimum of five trustees. Where there is a requirement for new trustees, these would be identified, nominated and appointed by the trustees with due regard to the nominees' skills and experience and our agreed Job Description for the role. We recognise that the role of trustee is becoming ever more demanding and we seek to offer appropriate ongoing training and support to each of our members.

The trustees are responsible for the recruitment and induction of any new trustee and have a recruitment procedure and protocol in place to ensure smooth, transparent and responsible recruitment. The induction of a new trustee involves awareness of a trustee's responsibilities, the charity's governing document, administrative procedures, and the history and conflict resolution approaches of the charity and any identified training required. A new trustee receives copies of the previous year's annual report, our Governance handbook and accounts, a link to the Charity Commission leaflet 'The Essential Trustee: What You Need to Know' and a directory of electronic links enabling access to relevant sites to support the good governance of the charity's business.

The trustee board can access quarterly newsletters/information from the Charity Commission and our examiners, as well as voluntary sector and management publications to keep their knowledge of the sector and their responsibilities and obligations current. The trustees review their skills base annually. The trustees can approve any ongoing training identified by a trustee to retain up to date on their role and further build on the trustee skills base.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements. All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

The trustees hold a full board meeting quarterly where all relevant finance and service reports are considered. A dedicated finance committee that includes the Treasurer, Chair, CEO and Finance Manager meet quarterly and report directly to the full board. For other identified and agreed tasks sub-committees may be formed to report findings and recommendations to the full board. The trustees agree and monitor all aspects of the company's business but delegate day-to-day management and strategic responsibility to the Chief Executive Officer. This delegation of responsibilities is reviewed as necessary by the board.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

The trustees' report was approved by the Board of Trustees.

...Daniel Nother...

Daniel Nother
Chair of Trustees

23/9/2024 | 08:08 BST
Dated:

...Timothy Mynott...

Timothy Mynott
Treasurer

22/9/2024 | 22:42 PDT
Dated:.....

NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2024 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Adam Buse

Adam Buse, ACA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

24/9/2024 | 07:59 BST
Dated:

NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>				
Charitable activities	3	290,956	290,956	272,133
Investments	4	4,718	4,718	1,306
Total income		<u>295,674</u>	<u>295,674</u>	<u>273,439</u>
<u>Expenditure on:</u>				
Charitable activities	5	289,332	289,332	249,972
Net income for the year/ Net movement in funds		6,342	6,342	23,467
Fund balances at 1 April 2023		<u>180,208</u>	<u>180,208</u>	<u>156,741</u>
Fund balances at 31 March 2024		<u><u>186,550</u></u>	<u><u>186,550</u></u>	<u><u>180,208</u></u>

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

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NFS MEDIATION LIMITED**BALANCE SHEET****AS AT 31 MARCH 2024**

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	54,526		13,143	
Cash at bank and in hand		199,686		190,243	
		<u>254,212</u>		<u>203,386</u>	
Creditors: amounts falling due within one year	11	<u>(67,662)</u>		<u>(23,178)</u>	
Net current assets			<u>186,550</u>		<u>180,208</u>
Income funds					
Unrestricted funds			<u>186,550</u>		<u>180,208</u>
			<u>186,550</u>		<u>180,208</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

23/9/2024 | 08:08 BST

The financial statements were approved by the Trustees on

...*Daniel Nother*...
Daniel Nother
Trustee

...*Timothy Mynott*...
Timothy Mynott
Trustee

Company Registration No. 07796773

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Charitable activities

	2024 £	2023 £
Local authority	133,591	121,847
Housing associations	134,251	133,056
Other mediation services	22,994	17,230
Training	120	-
	<u>290,956</u>	<u>272,133</u>
Analysis by fund		
Unrestricted funds	<u>290,956</u>	<u>272,133</u>
	<u>290,956</u>	<u>272,133</u>

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to a contract and ad-hoc services and Winchester City Council in relation to a service level agreement.

4 Investments

	2024 £	2023 £
Bank interest	<u>4,718</u>	<u>1,306</u>
Analysis by fund		
Unrestricted funds	<u>4,718</u>	<u>1,306</u>
	<u>4,718</u>	<u>1,306</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	2024 £	2023 £
Staff costs	124,472	95,980
Employee expenses	8,570	4,372
Mediators' expenses	784	1,455
Non-salaried staff	5,970	9,474
	<u>139,796</u>	<u>111,281</u>
Support costs (see note 6)	145,107	135,746
Governance costs (see note 6)	4,429	2,945
	<u>289,332</u>	<u>249,972</u>
Analysis by fund		
Unrestricted funds	<u>289,332</u>	<u>249,972</u>
	<u>289,332</u>	<u>249,972</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Staff costs	102,703	-	102,703	98,357	Actual costs
Staff expenses	2,690	-	2,690	1,782	Actual costs
Office expenses	21,225	-	21,225	19,516	In proportion to income generated
Development and marketing	1,390	-	1,390	212	Actual costs
Stationery and other office costs	9,349	-	9,349	10,207	In proportion to income generated
Maintenance and equipment	2,698	-	2,698	1,943	Actual costs
Bank charges	40	-	40	203	Actual costs
Training	5,012	-	5,012	3,526	Actual costs
Accountancy and other fees	-	2,160	2,160	2,125	Governance
Meetings and trustees' expenses	-	2,269	2,269	820	Governance
	<u>145,107</u>	<u>4,429</u>	<u>149,536</u>	<u>138,691</u>	
Analysed between Charitable activities	<u>145,107</u>	<u>4,429</u>	<u>149,536</u>	<u>138,691</u>	

Governance costs includes payments to the Independent examiner of £2,000 (2023- £1,975) for accountancy fees.

7 Trustees

Expenses totalling £160 were paid to a trustee during the year in relation to meeting expenses (2023 - £113).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	10	9

Employment costs

	2024 £	2023 £
Wages and salaries	209,689	179,917
Social security costs	13,010	10,515
Other pension costs	4,476	3,905
	<u>227,175</u>	<u>194,337</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	37,611	6,180
Prepayments and accrued income	16,915	6,963
	<u>54,526</u>	<u>13,143</u>

11 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Other taxation and social security		8,138	1,285
Deferred income	12	35,740	-
Trade creditors		2,259	404
Other creditors		19,525	16,672
Accruals		2,000	4,817
		<u>67,662</u>	<u>23,178</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Deferred income

	2024 £	2023 £
Income relating to service contracts and mediation services	35,740	-

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Current liabilities	35,740	-
	<u>35,740</u>	<u>-</u>

13 Retirement benefit schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £4,476 (2023 - £3,905).

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	21,595	17,315
Between two and five years	1,800	20,463
	<u>23,395</u>	<u>37,778</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024	2023
	£	£
Aggregate remuneration	50,836	48,394
	<u>50,836</u>	<u>48,394</u>

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.

NFS MEDIATION LIMITED

England & Wales - Charity number 1146657

Accounts

Charity registration number 1146657

Company registration number 07796773 (England and Wales)

NFS MEDIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Michael Joseph Timothy Mynott Allen Tyler David Walker Daniel Nother Penelope Hollowell Christabel Watts	(Appointed 10 November 2022) (Appointed 14 September 2023)
Charity number	1146657	
Company number	07796773	
Chief Executive Officer	Stuart Sillett	
Life President	Nicholas McGeorge	
Chair	Daniel Nother	
Treasurer	Timothy Mynott	
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE	
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

NFS Mediation Limited ("the Charity") currently provides a range of mediation and restorative services in Southampton, Hampshire, IOW, Dorset, Wiltshire, Berkshire, Buckinghamshire, and South West England. These services are delivered by qualified paid employees and qualified community volunteer mediators and trained restorative practitioners.

For the reporting year ended 31 March 2023 all income from charitable activities came through the external commission of mediation, restorative and hoarding support services that are delivered under the contracts and service level agreements we hold with many different organisations. We have also received income from a small number of ad hoc sales of services. This income supports the continued development of our volunteer and staff team; and our commitment to provide free at the point of use services to residents of Southampton and New Forest areas of the county and beyond and to promote mediation and restorative services across Hampshire and our operating area.

The trustees have given careful consideration to the Charity Commission's guidance on public benefit. The Charity aims to promote and educate for the public benefit, predominantly but not exclusively in the administration areas of those named above, the provision of restorative services directed towards mediation, conciliation or reconciliation, by:

- a. The provision of a conflict resolution/management service to individuals of all ages.
- b. The development and improvement of the skills of those individuals interested in the mediation and restorative process within all sectors of the community.
- c. The promotion of the understanding and development of conflict resolution/management and restorative measures in all sectors of the community.
- d. The provision of appropriate mediation, restorative and reparation processes for all those that have been harmed and who would like to be involved.

Achievements and performance

The trustees are pleased to report that, despite ongoing challenges within the market place, the Charity has performed strongly throughout the reporting period in meeting the objects and purposes of the Charity.

The governance of the Charity remains strong and this year has seen work continue on ensuring our governance policies and procedures are up to date and compliant and all services are risk assessed for the safety of the Charity, its volunteers, staff and service users.

The trustees ensure their skills composition reflect the needs of the Charity to retain the balance between its business and charitable aims. This year saw Penny Hollowell join the board of trustees.

The trustees continue an absolute commitment to overseeing a safe, well-run, well trained and supported volunteer and staff team focussed on delivering quality mediation and restorative services to as many individuals in our area that need them and are contracted. This year we have undergone updated awareness training online in Safeguarding, Trauma Informed Care, domestic abuse, hate crime/incidents, mental health, lone working and cognitive behaviour therapy (CBT) for a number of staff and volunteers to equip our practitioners to manage many of the issues we encounter in our communities. This coming year we will roll out further training to all our staff and volunteers that will include Autism awareness and Complex and Sensitive case work.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

As we slowly emerge from the Covid pandemic and learn to live with it, its effect on the Charity remain. Like many organisations we have had to adapt and change how we work and how we deliver our services to our customers. Maintaining the safety and well-being of our staff, volunteers and customers while still being able to deliver quality services to our communities has been the prime focus and achievement of the Charity.

We continue to innovate and to nurture and grow our services and operational reach. This has included extending our operational geography supplying remote service delivery with the strategic aim to develop and grow hubs of volunteer mediators across our operating areas to provide face to face work and to promote mediation and restorative services to a growing number of communities.

Our key business activity remains the provision of a Mediation Assessment to reduce the harmful effects and reporting of anti-social behaviour across Southampton, Hampshire, and our operating areas to the South West of England. In an ever changing market place, with many of our funding partners entering into mergers with other housing organisations that results in significant restructuring, service retention remains challenging. That we continue to not only hold our own but to expand our skills base and services is testament to our service quality and continued service delivery success. We have provided neighbourhood mediation for individual residents; intergenerational and prevention of homelessness mediation; workplace mediation; CBT hoarding services; community group restorative meetings/conferences and many restorative services for other housing providers and Hampshire Constabulary.

Significant achievements this reporting year include winning the open tender to continue to provide Mediation Assessment Services to Southampton City Council's Housing Services for another 4 years – with a potential 1 year extension.

Our continuing successful partnership with Southampton City Council (SCC) for the provision of Mediation Assessment services to the tenants and leaseholders of SCC until the autumn of 2026 provides a financial and reputational stability to the Charity that cannot be overestimated.

The success of this longstanding and innovative partnership is testament to the hard work and expertise of our trustees, staff and volunteers allied to the vision and commitment of SCC. SCC Housing Services' continuing focus to provide an expert independent restorative and mediation services to their tenants and leaseholders marks them out as a truly forward looking council and one of the country's leaders when it comes to their approach to managing anti-social behaviour (ASB) and neighbour disputes.

The partnership work we carry out for the tenants and leaseholders of SCC has been successful for many years. In these times of uncertainty and change within the housing sector this contract offers us the security and platform to continue planning into the future. We are fortunate to be in this position, but are not complacent, and are already looking to broaden and strengthen the number of services we can offer to the Southampton community and the other communities in which we work.

Aligned to the above this reporting period also saw us awarded a 2 year contract, with an option of a 3-year extension, to provide Mediation Assessment Services to the Abri housing association group via an open tender process. This new and innovative contract further expands our geography in the South West and supports the stability of the Charity while growing the number of individuals and households that can engage in conflict resolution and management services free at the point of use.

The retention and growth of our Mediation Assessment services to now cover much of Hampshire, IOW and adjoining counties reaching as far west as Devon is a proud achievement of ours. In addition to this our piloted initiatives in Hoarding and CBT ASB Coaching services continue to establish themselves, producing some excellent results and garnering growing interest across our increasingly wide operating area; The Charity retains CPD accreditation for provision of a number of our training courses; and our restorative hate crime/incident pilot service for Southampton City Council housing services continues.

Our work with other housing partners is on the rise as we continue to diversify to not only retain countywide coverage of our mediation assessment restorative work through new service level agreements, but also develop new areas of work with other partners such as Social Services and the Police.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

This reporting year, across the entire service we have successfully dealt with over 709 restorative cases involving 1,445 households and engaged over 2,129 individuals. We have been evaluated by our partners as continuing to maintain a 93% success rate of all cases not returning to the referrer within a six month period that carry a No Further Action/Mediation outcome.

It should always be remembered that more than two thousand people have been engaged by the Charity and been heard and given a voice in a difficult and challenging time in the lives of many.

The levels of stress, anxiety, loneliness, isolation, frustration and anger encountered within our communities has risen significantly during both the pandemic and the current cost of living crisis and the strain within our communities is very evident as economic pressures continue to bite leading many relationships and communities to fray.

Many individuals with whom we engage live with a range of mental health, learning and/or developmental and physical difficulties and other vulnerabilities that make life difficult for them. Access to informal and formal support networks for many individuals continue to be severely restricted exacerbating the difficulties faced. Giving individuals the time to voice, not only their relationship concerns but also their wider life concerns, is a hugely important facet of the work we do, as is the increasing level of appropriate signposting we provide to individuals to the many local and national voluntary and statutory support agencies available to them for extra and tailored advice and support.

For us to have such an impact and deliver the results we have over such a large geographic area is a significant achievement for a mediation charity of our size. We continue to drive the organisation forward on this success. This is no mean feat as we are working and expanding in a hugely difficult financial climate. The need for cuts and budget savings continues to adversely affect local authorities, housing and police sectors within which we mostly operate. However, this can also provide us with opportunities to support these agencies to save on their budget lines and for the Charity to deliver our value for money, quality and independent services.

Future Plans

Our strong performance in recent years has provided a sound platform for the future of the Charity. We are currently working on our 2023-26 three year strategic plan that will recognise the challenges, mitigations and direction of travel for the Charity. The developing strategic plan will remain committed to strong governance and financial management, the retention of our existing restorative services, the growth of our skills and new services and the continued development of a fully rounded high quality mediation and restorative services, remaining free at the point of use, for all residents within our operating areas.

It is vital to our charitable aims and ethos that our strategic plans retains a focus on all individuals with whom we engage and that they are able to access our services free at the point of delivery, and with appropriate and reasonable adjustments being made to individual need.

Central to our immediate plans will be building on our success by focussing on delivering a number of quality services to our existing contracted customers, broadening both the methods of service delivery options and creating greater feedback platforms for our customers.

We will look to build on our new and innovative initiatives in hoarding, RJ hate crime, ASB coaching, domestic abuse and our CPD accredited training provision services.

In (August) 2023 we submitted a tender to Southampton City Council for the provision of a hoarding psychological support service to residents/tenants of the city. We are awaiting the outcome of this open tender process.

We are fully aware that the services we deliver are becoming increasingly challenging and complex. Internal and external training is offered to staff and volunteers to increase our confidence and competence as we continue to grow our skills base to afford ourselves the best opportunities of service success.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

In recognising the challenges and risks that lie ahead we continue to review and shape our governance accordingly and carry out a thorough risk analysis of existing and new potential projects that the Charity wishes to pursue. It is of paramount importance to us that our development continues to be tightly managed and that the high quality of our service deliveries are maintained as the Charity expands in a difficult financial environment.

We see it as one of our primary goals within the coming year to continue to deliver these services and demonstrate the benefits, success, cost effectiveness and sustainability of our range of mediation and restorative practices to both the community and our partners.

As ever, the trustees wish to thank our team of volunteers and staff for all the hard work, expertise and commitment they continue to give to the Charity. This dedicated team of individuals are the reason we move into the future with confidence, purpose and excitement.

We look forward to another successful year.

Financial review

The company has had another satisfactory year recording net income of £23,467 (2022: £15,339). Income from Charitable Activities increased by £36,771 over prior year and expenditure increased by £29,081. The increase in income related to a new service level agreement for the provision of a coaching service to Sovereign Housing, and increased income from Vivid and the police. The increase in expenditure was due in the main to increasing staff hours to meet demand and a salary increase on the back of a salary/job description review.

Our reserves policy supports the visions and values of the charity. It is our aim to maintain a level of reserves of not less than three months' annualised income. Our total income for the year was £273,439 and our reserves at 31 March 2023 are £180,208: we recognise the level of our reserves currently exceeds our policy statement. The company reserves policy is currently under review in respect to the on-costs arising from our recent geographic and business growth. The reserves policy is reviewed annually in conjunction with our risk management procedures.

Structure, governance and management

NFS Mediation Limited is a registered charity and a company limited by guarantee. The charitable company is governed by its memorandum and articles of association, and operates under the name NFS Mediation.

The charitable company was incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It remained dormant until 30 June 2012 when it took over the activities, assets and liabilities of the unincorporated charity, New Forest Mediation (charity number 1062913). New Forest Mediation was registered as a charity on 4 March 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Michael Joseph	
Timothy Mynott	
Joanne Findon	(Resigned 14 June 2023)
Allen Tyler	
David Walker	
Daniel Nother	
Penelope Hollowell	(Appointed 10 November 2022)
Christabel Watts	(Appointed 14 September 2023)

The Charity's constitution provides for a minimum of five trustees. Where there is a requirement for new trustees, these would be identified, nominated and appointed by the trustees with due regard to the nominees' skills and experience. We recognise that the role of trustee is becoming ever more demanding and we seek to offer appropriate ongoing training and support to each of our members.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for the recruitment and induction of any new trustee and have a recruitment procedure and protocol in place to ensure smooth, transparent and responsible recruitment. The trustees will be seeking to add to their number this coming year. The induction of a new trustee involves awareness of a trustee's responsibilities, the charity's governing document, administrative procedures, and the history and conflict resolution approaches of the charity. A new trustee receives copies of the previous year's annual report, our Governance handbook and accounts, a link to the Charity Commission leaflet 'The Essential Trustee: What You Need to Know' and a directory of electronic links enabling access to relevant sites to support the good governance of the charity's business. The trustee board can access quarterly newsletters/information from the Charity Commission and our examiners, as well as voluntary sector and management publications to keep their knowledge of the sector and their responsibilities and obligations current. The trustees annually review their skills base. The trustees can approve any ongoing training identified by a trustee to further build on the trustee skills base.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements. All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

The trustees hold a full board meeting quarterly where all relevant finance and service reports are considered. A dedicated finance committee that includes the Treasurer, Chair, CEO and Finance Manager meet quarterly and report directly to the full board. The trustees agree and monitor all aspects of the company's business but delegate day-to-day management and strategic responsibility to the Chief Executive Officer.

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

The trustees' report was approved by the Board of Trustees.

Daniel Nother

.....
Daniel Nother
Chair of Trustees

9/10/2023 | 15:09 BST
Dated:

Timothy Mynott

.....
Timothy Mynott
Treasurer

9/10/2023 | 07:02 PDT
Dated:.....

NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2023 which are set out on pages 7 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Adam Buse

Adam Buse, ACA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

10/10/2023 | 08:48 BST
Dated:

NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>				
Charitable activities	3	272,133	272,133	235,362
Investments	4	1,306	1,306	607
Other income	5	-	-	261
Total income		<u>273,439</u>	<u>273,439</u>	<u>236,230</u>
<u>Expenditure on:</u>				
Charitable activities	6	249,972	249,972	220,891
Net income for the year/ Net movement in funds		23,467	23,467	15,339
Fund balances at 1 April 2022		156,741	156,741	141,402
Fund balances at 31 March 2023		<u>180,208</u>	<u>180,208</u>	<u>156,741</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NFS MEDIATION LIMITED**BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	13,143		19,038	
Cash at bank and in hand		190,243		183,397	
		<u>203,386</u>		<u>202,435</u>	
Creditors: amounts falling due within one year	12	<u>(23,178)</u>		<u>(45,694)</u>	
Net current assets			<u>180,208</u>		<u>156,741</u>
Income funds					
Unrestricted funds			<u>180,208</u>		<u>156,741</u>
			<u>180,208</u>		<u>156,741</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9/10/2023 | 07:02 PDT

Daniel Nother
.....
Daniel Nother
Trustee

Timothy Mynott
.....
Timothy Mynott
Trustee

Company Registration No. 07796773

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Resources expended

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2023 £	2022 £
Local authority	121,847	120,994
Housing associations	133,056	96,121
Other mediation services	17,230	18,247
	<u>272,133</u>	<u>235,362</u>
Analysis by fund		
Unrestricted funds	<u>272,133</u>	<u>235,362</u>
	<u>272,133</u>	<u>235,362</u>

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to a contract and ad-hoc services.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	2023 £	2022 £
Bank interest	1,306	607
	<u>1,306</u>	<u>607</u>
Analysis by fund		
Unrestricted funds	1,306	607
	<u>1,306</u>	<u>607</u>

5 Other income

	Total Unrestricted funds	
	2023 £	2022 £
Coronavirus Job Retention Scheme grants	-	261
	<u>-</u>	<u>261</u>

6 Charitable activities

	2023 £	2022 £
Staff costs	95,980	83,647
Employee expenses	4,372	2,707
Mediators' expenses	1,455	965
Non-salaried staff	9,474	6,749
	<u>111,281</u>	<u>94,068</u>
Support costs (see note 7)	135,746	123,921
Governance costs (see note 7)	2,945	2,902
	<u>249,972</u>	<u>220,891</u>
Analysis by fund		
Unrestricted funds	249,972	220,891
	<u>249,972</u>	<u>220,891</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs	Support costs £	Governance costs £	2023 £	2022 £	Basis of allocation
Staff costs	98,357	-	98,357	90,870	Actual costs
Staff expenses	1,782	-	1,782	1,799	Actual costs
Office expenses	19,516	-	19,516	16,297	In proportion to income generated
Development and marketing	212	-	212	226	Actual costs
Stationery and other office costs	10,207	-	10,207	10,551	In proportion to income generated
Maintenance and equipment	1,943	-	1,943	640	Actual costs
Bank charges	203	-	203	34	Actual costs
Training	3,526	-	3,526	3,504	Actual costs
Accountancy and other fees	-	2,125	2,125	1,975	Governance
Meetings and trustees' expenses	-	820	820	927	Governance
	<u>135,746</u>	<u>2,945</u>	<u>138,691</u>	<u>126,823</u>	
Analysed between Charitable activities	<u>135,746</u>	<u>2,945</u>	<u>138,691</u>	<u>126,823</u>	

Governance costs includes payments to the Independent examiner of £1,975 (2022- £1,875) for accountancy fees.

8 Trustees

Expenses totalling £113 were paid to a trustee during the year in relation to meeting expenses (2022 - £nil).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	9	9
	<u>9</u>	<u>9</u>

Employment costs

	2023 £	2022 £
Wages and salaries	179,917	162,749
Social security costs	10,515	8,550
Other pension costs	3,905	3,218
	<u>194,337</u>	<u>174,517</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	6,180	12,999
Prepayments and accrued income	6,963	6,039
	<u>13,143</u>	<u>19,038</u>

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		1,285	6,731
Deferred income	13	-	21,926
Trade creditors		404	174
Other creditors		16,672	13,993
Accruals		4,817	2,870
		<u>23,178</u>	<u>45,694</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Deferred income

	2023 £	2022 £
Income relating to service contracts and mediation services	-	21,926
	<u> </u>	<u> </u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Current liabilities	-	21,926
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>

All brought forward deferred income was released to incoming resources during the year.

14 Retirement benefit schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £3,905 (2022 - £3,218).

15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	17,315	-
Between two and five years	20,463	-
	<u> </u>	<u> </u>
	<u>37,778</u>	<u> </u>
	<u> </u>	<u> </u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023	2022
	£	£
Aggregate remuneration	48,394	45,791
	<u>48,394</u>	<u>45,791</u>

17 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.

NFS MEDIATION LIMITED

England & Wales - Charity number 1146657

Accounts

Charity Registration No. 1146657

Company Registration No. 07796773 (England and Wales)

NFS MEDIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Michael Joseph Timothy Mynott Joanne Findon Allen Tyler David Walker Daniel Nother
Charity number	1146657
Company number	07796773
Chief Executive Officer	Stuart Sillett
Life President	Nicholas McGeorge
Chair	Daniel Nother
Treasurer	Timothy Mynott
Registered office	12 Palmerston Road Southampton Hampshire SO14 1LL
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE

NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

NFS Mediation Limited ("the Charity") currently provides a range of mediation and restorative services in Southampton, New Forest, East Hampshire, Test Valley, Eastleigh, Basingstoke and Hart, Berkshire, Buckinghamshire, Dorset and Wiltshire. These services are delivered by qualified paid employees and qualified community volunteer mediators and trained restorative practitioners.

For the reporting year ended 31 March 2022 all income from charitable activities came through the external commission of mediation and restorative services that are delivered under the contracts and service level agreements we hold with many different organisations. We have also received income from a small number of ad hoc sales of services. This income supports the continued development of our volunteer and staff team; supports our commitment to provide free services to residents of Southampton, New Forest and Rushmoor areas of the county and to promote mediation and restorative services across Hampshire.

The trustees have given careful consideration to the Charity Commission's guidance on public benefit. The Charity aims to promote and educate for the public benefit, predominantly but not exclusively in the administration areas of those named above, the provision of restorative services directed towards mediation, conciliation or reconciliation, by:

- a. The provision of a conflict resolution/management service to individuals of all ages.
- b. The development and improvement of the skills of those individuals interested in the mediation and restorative process within all sectors of the community.
- c. The promotion of the understanding and development of conflict resolution/management and restorative measures in all sectors of the community.
- d. The provision of appropriate mediation, restorative and reparation processes for all those that have been harmed and who would like to be involved.

Achievements and performance

The trustees are pleased to report that, despite ongoing challenges caused by the Covid-19 pandemic, the Charity has performed strongly throughout the reporting period in meeting the objects and purposes of the Charity.

The governance of the Charity remains strong and this year has seen work continue on ensuring our governance policies and procedures are up to date and compliant with the new General Data Protection Regulation (GDPR) and Covid-19 mitigation procedures.

The trustees ensure their skills composition reflect the needs of the Charity to retain the balance between its business and charitable aims. This year saw Mary Newman step down as a trustee and we would like to thank Mary for her hard work and commitment during her tenure.

The trustees continue an absolute commitment to overseeing a safe, well-run, well trained and supported volunteer and staff team focussed on delivering quality mediation and restorative services to as many individuals in our area that need them. This year we have undergone updated awareness training online in domestic abuse, hate crime/incidents, mental health, lone working and cognitive behaviour therapy (CBT) for a number of staff and volunteers to equip our practitioners to manage many of the issues we encounter in our communities. This year we will roll out further training to all our staff and volunteers including Autism awareness and Trauma Informed Approaches.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

As we slowly emerge from the Covid pandemic and learn to live with it, its effect on the Charity remain. Like many organisations we have had to adapt and change how we work and how we deliver our services to our customers. Maintaining the safety and well-being of our staff, volunteers and customers while still being able to deliver quality services to our communities has been the prime focus and achievement of the Charity.

We continue to be innovative and nurture and grow our services and operational reach. Achievements this year include the retention and growth of our Mediation Assessment services to now cover much of Hampshire, IOW and adjoining counties reaching as far west as Devon; in addition to this our piloted initiatives in Hoarding and CBT ASB Coaching services are establishing themselves, producing some excellent results and garnering growing interest across our increasingly wide operating area; We retain CPD accreditation for provision of a number of our training courses; and our restorative hate crime/incident pilot service for Southampton City Council housing services continues.

In partnership with Portsmouth Mediation Service we continue to develop the Solent Restorative Partnership (SRP) to maximise resources and opportunity to further train and develop our local communities and organisations in restorative approaches. We are currently in negotiation with an NHS department to deliver a range of restorative services to staff and patients under a pilot scheme and recently held a Trauma Informed Approach training course for staff of both organisations.

Although it has been another busy and challenging year we continue to consolidate our position and deliver our range of mediation and restorative services to many individuals in a very challenged, competitive and ever changing market place.

We continue to develop and diversify to ensure that the Charity remains robust, flexible and strong.

We are moving ever forward with our successful partnership with Southampton City Council (SCC) for the provision of Mediation Assessment services to the tenants and leaseholders of SCC. Further to this we are pleased to report that we have been successful in winning a new four year contract via open tender to continue the provision of this service until the autumn of 2026.

The success of this longstanding and innovative partnership is testament to the hard work and expertise of our trustees, staff and volunteers allied to the vision and commitment of SCC. SCC Housing Services' continuing focus to deliver expert independent restorative and mediation services to their tenants and leaseholders marks them out as a truly forward looking council and one of the country's leaders when it comes to their approach to managing anti-social behaviour (ASB) and neighbour disputes.

The partnership work we carry out for the tenants and leaseholders of SCC has been successful for many years. In these times of uncertainty and change within the housing sector this contract offers us the security and platform to continue planning into the future. We are fortunate to be in this position, but are not complacent, and are already looking to broaden and strengthen the number of services we can offer to the Southampton community and the other communities in which we work.

We are regarded as one of the country's leading provider of mediation assessment and restorative work within the field of housing ASB work, and are SCC Housing Services' procedural first stage in their ASB policy. This partnership with SCC remains central to the Charity and provides a template for all other housing organisations and local authorities. SCC is an excellent partner, supporting us in our development and vision and, together, we continue to demonstrate how a healthy partnership should work to deliver quality conflict management, mediation and restorative services across more than 17,000 tenancies.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Our key business activity remains the provision of a Mediation Assessment to reduce the harmful effects and reporting of anti-social behaviour across Southampton, Hampshire, areas of Berkshire, Buckinghamshire, West Sussex, Dorset, Wiltshire and the West of England. In an ever changing market place with many of our funding partners merging with one another and undergoing significant restructuring, service retention remains challenging. That we continue to not only hold our own but to expand our skills base and services is testament to our service quality and continued service delivery success. We have provided neighbourhood mediation for individual residents; intergenerational and prevention of homelessness mediation; workplace mediation; CBT hoarding services; community group restorative meetings/conferences and many restorative services for other housing providers.

This year, across the entire service we have successfully dealt with over 721 restorative cases involving 1,503 households and engaged over 2,100 individuals. We have been evaluated by our partners as continuing to maintain a 93% success rate of all cases not returning to the referrer within a six month period.

It should always be remembered that more than two thousand people have been engaged by the Charity and been heard in a difficult and challenging time in the lives of many.

The levels of stress, anxiety, loneliness, isolation, frustration and anger encountered within our communities has risen exponentially during the pandemic and the strain within our communities is still evident as economic pressures also begin to bite.

These lives, which we are privileged to share for a short time, are often not easy lives and living cheek by jowl with their neighbours during various lockdowns has caused a huge number of relationships and communities to fray.

Many individuals suffer a range of mental health, learning and/or developmental difficulties and other vulnerabilities that make life difficult for a significant number of people. Access to informal and formal support networks for many individuals have been severely restricted exacerbating the difficulties faced.

For us to have such an impact and deliver the results we have over such a large geographic area is a significant achievement for a mediation charity of our size. We continue to drive the organisation forward on this success. This is no mean feat as we are working and expanding in a hugely difficult financial climate. This increasingly competitive market has seen the emergence of a growing number of statutory and other agencies diversifying into the ASB restorative field which has been our area of expertise for many years. The need for cuts and budget savings continues to adversely affect the local authority, housing and police sectors within which we mostly operate. However, we remain cautiously optimistic about the future, as the more our partner organisations and potential customers need to save on their budget lines, the more opportunities present the Charity to deliver value for money, quality independent services.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

Covid-19 Impact Statement

The trustees remain mindful and active in the Charity's response to the unprecedented Covid-19 pandemic and its effects.

With the coronavirus affecting communities and families around the world, this has been a difficult time for us all. As we emerge from the pandemic and learn to live with Covid our top priorities continue to be the wellbeing and safety of the Charity's employees and team members, minimizing the spread of the virus, and mitigating the effects on our business and ability to continue to serve all those that need our mediation and restorative services within our area.

As a Charity we have continually risk assessed and scenario-planned every area of our operations and prepared for as many eventualities as practically possible. We have increased staffing hours and bolstered our bank staff team allowing flexibility for Covid related staff shortages and ensuring staff are not overworked and maintain manageable workloads.

We have remained open for business throughout the pandemic and have responded to team, partner and service user needs.

The Trustees have ensured that all team members have a safe and equipped workstation for home and remote working and increased flexibility to allow for home and personal needs. We have also allowed for minimal socially distanced office working on a rota basis and supplied all necessary personal protective equipment (PPE) and cleaning materials. Risk assessed safety protocols are in place for home, office, video and socially distanced work.

All service users are welfare checked and can choose from a number of service delivery options with all face to face work coming with the appropriate service safety protocols.

Future Plans

Our strong performance over many years has provided a sound platform for the future of the Charity. Our 2016-21 five year strategic plan recognised many challenges and delivered its strategic aims while growing our level of unrestricted reserves. We are developing a new strategic plan that remains committed to strong governance and financial management, the retention of our existing restorative services, the growth of our skills and new services and the continued development of a fully rounded high quality mediation and restorative service for all residents within our operating areas.

In line with this we are implementing a full Job Description and salary review to ensure that employment terms and conditions better reflect the growing skills base of our members of staff and the demands that we place upon them.

It is vital to our charitable aims, ethos and strategic plans that all individuals with whom we engage are able to access our services free at the point of delivery, and with appropriate and reasonable adjustments being made to individual need.

Central to our immediate plans will be the successful retention of the SCC Mediation Assessment contract through an imminent open tender process.

As ever, this coming year we will be building on our success by focussing on delivering a number of quality services to our existing contracted customers, broadening both the methods of service delivery options and creating greater feedback platforms for our customers.

We will be building on our new and innovative initiatives in hoarding, RJ hate crime, ASB coaching, domestic abuse and our CPD accredited training provision services.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

We are fully aware that the services we deliver are becoming increasingly challenging and complex. Internal and external training will be offered to staff and volunteers to increase post pandemic confidence as we return to face to face work and to continue to grow our skills base and to afford ourselves the best opportunities of service success.

In recognising the challenges and risks that lie ahead we continue to review and shape our governance accordingly and carry out a thorough risk analysis of existing and new potential projects that the Charity wishes to pursue. It is of paramount importance to us that our development continues to be tightly managed and that the high quality of our service deliveries are maintained as the Charity expands in a difficult financial environment.

We see it as one of our primary goals within the coming year to continue to deliver these services and demonstrate the benefits, success, cost effectiveness and sustainability of our range of mediation and restorative practices to both the community and our partners.

As ever, the trustees wish to thank our team of volunteers and staff for all the hard work, expertise and commitment they continue to give to the Charity. This dedicated team of individuals are the reason we move into the future with confidence, purpose and excitement.

Financial review

The company has had another satisfactory year recording net income of £15,339 (2021:£36,654). Income from Charitable Activities increased by £8,985 over prior year and expenditure increased by £18,472. The increase in income related to a new SLA for the provision of a coaching service to Sovereign Housing. Unfortunately we suffered a reduction of income from Vivid Housing and our SLA with Fareham Council came to an end. The increase in expenditure was due in the main to increasing staff hours to meet demand and a salary increase.

Our reserves policy supports the visions and values of the charity. It is our aim to maintain a level of reserves of not less than three months' annualised income. Our total income for the year was £236,230 and our reserves at 31 March 2022 are £156,741: we recognise the level of our reserves currently exceeds our policy statement - the company reserves policy is currently under review in respect to core contract uncertainty together with oncosts arising from our recent geographic and business growth and company salary review. The reserves policy is reviewed annually in conjunction with our risk management procedures.

Structure, governance and management

NFS Mediation Limited is a registered charity and a company limited by guarantee. The charitable company is governed by its memorandum and articles of association, and operates under the name NFS Mediation.

The charitable company was incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It remained dormant until 30 June 2012 when it took over the activities, assets and liabilities of the unincorporated charity, New Forest Mediation (charity number 1062913). New Forest Mediation was registered as a charity on 4 March 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Michael Joseph
Timothy Mynott
Joanne Findon
Allen Tyler
David Walker
Mary Newman
Daniel Nother

(Resigned 11 November 2021)

The Charity's constitution provides for a minimum of five trustees. Where there is a requirement for new trustees, these would be identified, nominated and appointed by the trustees with due regard to the nominees' skills and experience. We recognise that the role of trustee is becoming ever more demanding and we seek to offer appropriate ongoing training and support to each of our members.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for the recruitment and induction of any new trustee and have a recruitment procedure and protocol in place to ensure smooth, transparent and responsible recruitment. The induction of a new trustee involves awareness of a trustee's responsibilities, the charity's governing document, administrative procedures, and the history and conflict resolution approaches of the charity. A new trustee receives copies of the previous year's annual report, our Governance handbook and accounts, a link to the Charity Commission leaflet 'The Essential Trustee: What You Need to Know' and a directory of electronic links enabling access to relevant sites to support the good governance of the charity's business. The trustee board can access quarterly newsletters/information from the Charity Commission and our examiners, as well as voluntary sector and management publications to keep their knowledge of the sector and their responsibilities and obligations current. The trustees annually review their skills base. The trustees can approve any ongoing training identified by a trustee to further build on the trustee skills base.

Our memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements. All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

The trustees hold a full board meeting quarterly where all relevant finance and service reports are considered. A dedicated finance committee that includes the Treasurer, Chair, CEO and Finance Manager meet quarterly and report directly to the full board. The trustees agree and monitor all aspects of the company's business but delegate day-to-day management and strategic responsibility to the Chief Executive Officer.

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

The trustees' report was approved by the Board of Trustees.

Daniel Nother

.....
Daniel Nother
Chair of Trustees

Dated: 30/10/2022 | 19:30 GMT

Timothy Mynott

.....
Timothy Mynott
Treasurer

Dated: 28/10/2022 | 07:36 PDT

NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2022 which are set out on pages 8 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Paul Meacher

Paul Meacher, FCA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 31/10/2022 | 07:10 GMT

NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Income from:</u>				
Charitable activities	3	235,362	235,362	226,377
Investments	4	607	607	961
Other income	5	261	261	11,735
Total income		<u>236,230</u>	<u>236,230</u>	<u>239,073</u>
<u>Expenditure on:</u>				
Charitable activities	6	220,891	220,891	202,419
Net income for the year/ Net movement in funds		15,339	15,339	36,654
Fund balances at 1 April 2021		141,402	141,402	104,748
Fund balances at 31 March 2022		<u>156,741</u>	<u>156,741</u>	<u>141,402</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NFS MEDIATION LIMITED**BALANCE SHEET****AS AT 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	19,038		30,274	
Cash at bank and in hand		183,397		167,720	
		<u>202,435</u>		<u>197,994</u>	
Creditors: amounts falling due within one year	11	<u>(45,694)</u>		<u>(56,592)</u>	
Net current assets			<u>156,741</u>		<u>141,402</u>
Income funds					
Unrestricted funds			<u>156,741</u>		<u>141,402</u>
			<u>156,741</u>		<u>141,402</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 30/10/2022 | 19:30 GMT

.....*Daniel Nother*.....
Daniel Nother
Trustee

.....*Timothy Mynott*.....
Timothy Mynott
Trustee

Company Registration No. 07796773

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Resources expended

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Charitable activities

	2022 £	2021 £
Local authority	120,994	122,532
Housing associations	96,121	90,631
Other mediation services	18,247	13,214
	<u>235,362</u>	<u>226,377</u>
Analysis by fund		
Unrestricted funds	<u>235,362</u>	<u>226,377</u>
	<u>235,362</u>	<u>226,377</u>

The local authority income comprises amounts due from Southampton City Council in relation to a contract and ad-hoc services. The prior year income also included a service level agreement with Fareham Borough Council for mediation services.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

4 Investments

	2022 £	2021 £
Bank interest	607	961
	<u>607</u>	<u>961</u>
Analysis by fund		
Unrestricted funds	607	961
	<u>607</u>	<u>961</u>

5 Other income

	Unrestricted funds	Total	Unrestricted funds
	2022 £	2022 £	2021 £
Coronavirus Job Retention Scheme grants	261	261	11,735
	<u>261</u>	<u>261</u>	<u>11,735</u>

6 Charitable activities

	2022 £	2021 £
Staff costs	83,647	72,943
Employee expenses	2,707	1,312
Mediators' expenses	965	524
Non-salaried staff	6,749	4,545
	<u>94,068</u>	<u>79,324</u>
Support costs (see note 7)	123,921	120,308
Governance costs (see note 7)	2,902	2,787
	<u>220,891</u>	<u>202,419</u>
Analysis by fund		
Unrestricted funds	220,891	202,419
	<u>220,891</u>	<u>202,419</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs	Support costs £	Governance costs £	2022 £	2021 £	Basis of allocation
Staff costs	90,870	-	90,870	87,792	Actual costs
Staff expenses	1,799	-	1,799	1,636	Actual costs
Office expenses	16,297	-	16,297	16,192	In proportion to income generated
Development and marketing	226	-	226	55	Actual costs
Stationery and other office costs	10,551	-	10,551	9,913	In proportion to income generated
Maintenance and equipment	640	-	640	2,867	Actual costs
Bank charges	34	-	34	55	Actual costs
Training	3,504	-	3,504	1,798	Actual costs
Accountancy and other fees	-	1,975	1,975	2,190	Governance
Meetings and trustees' expenses	-	927	927	597	Governance
	<u>123,921</u>	<u>2,902</u>	<u>126,823</u>	<u>123,095</u>	
Analysed between Charitable activities	<u>123,921</u>	<u>2,902</u>	<u>126,823</u>	<u>123,095</u>	

Governance costs includes payments to the Independent examiner of £1,875 (2021- £1,830) for accountancy fees.

8 Trustees

No expense payments were made to trustees during the current or prior year.

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	9	9

Employment costs

	2022 £	2021 £
Wages and salaries	162,749	150,810
Social security costs	8,550	7,052
Other pension costs	3,218	2,873
	<u>174,517</u>	<u>160,735</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	12,999	23,289
Prepayments and accrued income	6,039	6,985
	<u>19,038</u>	<u>30,274</u>

11 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		6,731	10,831
Deferred income	12	21,926	30,501
Trade creditors		174	163
Other creditors		13,993	13,097
Accruals		2,870	2,000
		<u>45,694</u>	<u>56,592</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

12 Deferred income

	2022 £	2021 £
Income relating to service contracts and mediation services	21,926	30,501
	<u>21,926</u>	<u>30,501</u>

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Current liabilities	21,926	30,501
	<u>21,926</u>	<u>30,501</u>
	<u>21,926</u>	<u>30,501</u>

All brought forward deferred income was released to incoming resources during the year.

13 Retirement benefit schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £3,218 (2021 - £2,873).

14 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate remuneration	45,791	44,049
	<u>45,791</u>	<u>44,049</u>

15 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 12 Palmerston Road, Southampton, Hampshire, SO14 1LL.

NFS MEDIATION LIMITED

England & Wales - Charity number 1146657

Accounts

Charity Registration No. 1146657

Company Registration No. 07796773 (England and Wales)

NFS MEDIATION LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Michael Joseph Timothy Mynott Joanne Findon Allen Tyler David Walker Mary Newman Daniel Nother
Charity number	1146657
Company number	07796773
Chief Executive Officer	Stuart Sillett
Life President	Nicholas McGeorge
Chair	Daniel Nother
Treasurer	Timothy Mynott
Registered office	12 Palmerston Road Southampton Hampshire SO14 1LL
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE

NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Objectives and activities

NFS Mediation Limited ("the Charity") currently provides a range of mediation and restorative services in Southampton, New Forest, East Hampshire, Test Valley, Eastleigh, Basingstoke and Hart, Berkshire, Buckinghamshire, Dorset and Wiltshire. These services are delivered by qualified paid employees and qualified community volunteer mediators and trained restorative practitioners.

For the reporting year ended 31 March 2021 all income from charitable activities came through the external commission of mediation and restorative services that are delivered under the contracts and service level agreements we hold with many different organisations. We have also received income from a small number of ad hoc sales of services. This income supports the continued development of our volunteer and staff team; supports our commitment to provide free services to residents of Southampton, New Forest and Rushmoor areas of the county and to promote mediation and restorative services across Hampshire.

The trustees have given careful consideration to the Charity Commission's guidance on public benefit. The Charity aims to promote and educate for the public benefit, predominantly but not exclusively in the administration areas of those named above, the provision of restorative services directed towards mediation, conciliation or reconciliation, by:

- a. The provision of a conflict resolution/management service to individuals of all ages.
- b. The development and improvement of the skills of those individuals interested in the mediation and restorative process within all sectors of the community.
- c. The promotion of the understanding and development of conflict resolution/management and restorative measures in all sectors of the community.
- d. The provision of appropriate mediation, restorative and reparation processes for all those that have been harmed and who would like to be involved.

Achievements and performance

The trustees are pleased to report that, despite significant challenges caused by the Covid-19 pandemic, the Charity has performed strongly throughout the reporting period in meeting the objects and purposes of the Charity.

The governance of the Charity remains strong and this year has seen much work on updating our governance policies and procedures to ensure that all operating structures and activities are up to date and compliant with the new General Data Protection Regulation (GDPR) and Covid-19 mitigation procedures.

The trustees ensure their skills composition reflect the needs of the Charity to retain the balance between its business and charitable aims. This year saw Michael Joseph step down as Chair of the board and we would like to thank Michael for his hard work and commitment during his tenure as Chair, Michael remains a valued trustee.

We are pleased to report that Daniel Nother was elected Chair on 12th November 2020.

The trustees continue an absolute commitment to overseeing a safe, well-run, well trained and supported volunteer and staff team focussed on delivering quality mediation and restorative services to as many individuals in our area that need them. This year we have undergone updated awareness training online in domestic abuse, hate crime/incidents, mental health, lone working and cognitive behaviour therapy (CBT) for a number of staff and volunteers to equip our practitioners to manage many of the issues we encounter in our communities.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The Covid-19 pandemic has made this reporting year the most challenging in our Charity's history. Like many organisations we have had to adapt and change how we work and how we deliver our services to our customers. Maintaining the safety and well-being of our staff, volunteers and customers while still being able to deliver quality services to our communities has been the prime focus and achievement of the Charity.

Achievements this year include the retention and growth of our Mediation Assessment services to cover much of Hampshire, IOW and adjoining counties; retaining CPD accreditation for provision of a number of our training courses; and the launch of a restorative hate crime/incident pilot service for Southampton City Council housing services.

In partnership with Portsmouth Mediation Service we continue to develop the Solent Restorative Partnership (SRP) to maximise resources and opportunity to further train and develop our local communities and organisations in restorative approaches. We are currently in negotiation with an NHS department to deliver a range of restorative services to staff and patients under a pilot scheme.

Although it has been a uniquely busy and challenging year we continue to consolidate our position and deliver our range of mediation and restorative services to many individuals in a very challenged, competitive and changing market place.

We continue to develop and diversify to ensure that the Charity remains robust, flexible and strong.

We are moving ever forward with our successful partnership with Southampton City Council (SCC) for the provision of Mediation Assessment services to the tenants and leaseholders of SCC. We are currently working under an extension year to our existing five year contract. This extension runs until May 2022 and we are hopeful that a new contract will go out for open competitive tender early in 2022.

The success of this longstanding and innovative partnership is testament to the hard work and expertise of our trustees, staff and volunteers allied to the vision and commitment of SCC. SCC Housing Services' continuing focus to deliver expert independent restorative and mediation services to their tenants and leaseholders marks them out as a truly innovative council and one of the country's leaders when it comes to their approach to managing anti-social behaviour (ASB) and neighbour disputes.

The partnership work we carry out for the tenants and leaseholders of SCC has been successful for many years. In these times of uncertainty and change within the housing sector this contract offers us the security and platform to continue planning into the future. We are fortunate to be in this position, but are not complacent, and are already looking to broaden and strengthen the number of services we can offer to the Southampton community and the other communities in which we work.

We are regarded as the country's leading provider of mediation assessment and restorative work within the field of housing ASB work, and are SCC Housing Services' procedural first stage in their ASB policy. This partnership with SCC remains central to the Charity and provides a template for all other housing organisations and local authorities. SCC is an excellent partner, supporting us in our development and vision and, together, we continue to demonstrate how a healthy partnership should work to deliver quality conflict management, mediation and restorative services across more than 17,000 tenancies.

Our key business activity remains the provision of a Mediation Assessment to reduce the harmful effects and reporting of anti-social behaviour across Southampton, Hampshire, areas of Berkshire, Buckinghamshire, West Sussex, Dorset and Wiltshire. In an ever changing market place with many of our funding partners merging with one another and undergoing significant restructuring, service retention remains challenging. That we continue to not only hold our own but to expand our skills base and services is testament to our service quality and continued service delivery success. We have provided neighbourhood mediation for individual residents; intergenerational and prevention of homelessness mediation; workplace mediation; hoarding services; community group restorative meetings/conferences and many restorative services for other housing providers.

Our work with other housing partners is on the rise as we continue to diversify to retain countywide coverage of our mediation assessment restorative work through new service level agreements.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

This year, across the entire service we have successfully dealt with over 665 restorative cases involving 1,400 households and engaged nearly 2,000 individuals. We have been evaluated by our partners as continuing to maintain a 93% success rate of all cases not returning to the referrer.

It should always be remembered that nearly two thousand people have been engaged by the Charity and been heard in such a difficult and challenging time in their lives. The levels of stress, anxiety, loneliness, isolation, frustration and anger encountered within our communities has risen exponentially during the pandemic.

These lives, which we are privileged to share for a short time, are often not easy lives and living cheek by jowl with their neighbours during various lockdowns has caused a huge number of relationships and communities to fray.

Many individuals suffer a range of mental health, learning and/or developmental difficulties and other vulnerabilities that make life difficult for a significant number of people. During this Covid-19 year access to informal and formal support networks for these individuals have been severely restricted exacerbating the difficulties they faced.

For us to have such an impact and deliver the results we have over such a large geographic area is a significant achievement for a mediation charity of our size. We continue to drive the organisation forward on this success. This is no mean feat as we are working and expanding in a hugely difficult financial climate. This increasingly competitive market has seen the emergence of a growing number of statutory and other agencies diversifying into the ASB restorative field which has been our area of expertise for many years. The need for cuts and budget savings continues to adversely affect the local authority, housing and police sectors within which we mostly operate. However, we remain cautiously optimistic about the future, as the more our partner organisations and potential customers need to save on their budget lines, the more opportunities present the Charity to deliver value for money, quality independent services.

Covid-19 Impact Statement

The trustees have been mindful and active in the Charity's response to the unprecedented Covid-19 pandemic and its effects.

With the coronavirus affecting communities and families around the world, this is a difficult time for us all. Our top priorities are the safety of the Charity's employees and team members, minimizing the spread of the virus, and mitigating the effects on our business and ability to continue to serve all those that need our mediation and restorative services within our area.

As a Charity we have continually risk assessed and scenario-planned every area of our operations and prepared for as many eventualities as feasibly possible.

We have remained open for business throughout the pandemic and have responded to team, partner and service user needs.

Welfare: The health and wellbeing of our staff, volunteers and service users is paramount. The Trustees have ensured that all team members have a safe and equipped workstation for home and remote working and increased flexibility to allow for home and personal needs. We have also allowed for minimal socially distanced office working on a rota basis and supplied all necessary personal protective equipment (PPE) and cleaning materials. Risk assessed safety protocols are in place for home, office, video and socially distanced work.

All service users are welfare checked and can choose service options and are supplied with the appropriate service safety protocols.

Finance: A slow start to the business year brought financial uncertainty for the Charity. However, the demand for our services grew significantly as the year progressed with the pandemic presenting unprecedented challenges to our communities and housing and police partners. This, together with Job Retention Scheme grant support from HM Government, resulted in a strong financial performance for the Charity.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

Future Plans

Our 2016-21 five year strategic plan recognised many challenges and delivered its strategic aims while growing our level of unrestricted reserves. We are developing a new strategic plan that remains committed to strong governance and financial management, the retention of our existing restorative services, the growth of our skills and new services and the continued development of a fully rounded high quality mediation and restorative service for all residents within our operating areas.

It is vital to our charitable aims, ethos and strategic plans that all individuals with whom we engage are able to access our services free at the point of delivery, and with appropriate and reasonable adjustments being made to individual need.

Integrated within this plan is to deliver an increased amount of training provision; greater restorative community initiatives and investment in our skills base. The plan also seeks to develop a stronger focus on partnership and cooperation with other charities and statutory organisations to help towards developing Hampshire into a restorative county and provide ever-increasing service resilience for the Charity.

As ever, this coming year we will be building on our success by focussing on delivering a number of quality services to our existing contracted customers, broadening both the methods of service delivery options and creating greater feedback platforms for our customers.

We will be building on our new and innovative initiatives in hoarding, RJ hate crime, ASB coaching, domestic abuse and our CPD accredited training provision services.

We are fully aware that the services we deliver are becoming increasingly challenging and complex. Internal and external training will be offered to staff and volunteers to increase post pandemic confidence as we return to face to face work and to continue to grow our skills base and to afford ourselves the best opportunities of service success.

In recognising the challenges and risks that lie ahead we continue to review and shape our governance accordingly and carry out a thorough risk analysis of existing and new potential projects that the Charity wishes to pursue. It is of paramount importance to us that our development continues to be tightly managed and that the high quality of our service deliveries are maintained as the Charity expands in a difficult financial environment.

We see it as one of our primary goals within the coming year to continue to deliver these services and demonstrate the benefits, success, cost effectiveness and sustainability of our range of mediation and restorative practices to both the community and our partners.

As ever, the trustees wish to thank our team of volunteers and staff for all the hard work, expertise and commitment they continue to give to the Charity. This dedicated team of individuals are the reason we move into the future with confidence, purpose and excitement.

We look forward to another successful year.

Financial review

The company has had another satisfactory year recording net income of £36,654 (2020:£7,047). Income increased by £18,771 over prior year and expenditure decreased by £10,836. The increase in income was due principally to £11,735 Job Retention Scheme grant receipts and additional case volumes for Vivid Housing, and the decrease in expenditure was due principally to a reduction in travel expenses. Our reserves policy supports the visions and values of the charity. It is our aim to maintain a level of reserves of not less than three months' annualised income. Our total income for the year was £239,073 and our reserves at 31 March 2021 were £141,402 – the level of our reserves is therefore in accordance with our reserves policy. The reserves policy is reviewed annually in conjunction with our risk management procedures and it has been agreed that this policy aim should be continued for the forthcoming year.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

NFS Mediation Limited is a registered charity and a company limited by guarantee. The charitable company is governed by its memorandum and articles of association, and operates under the name NFS Mediation.

The charitable company was incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It remained dormant until 30 June 2012 when it took over the activities, assets and liabilities of the unincorporated charity, New Forest Mediation (charity number 1062913). New Forest Mediation was registered as a charity on 4 March 1997.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Michael Joseph
Timothy Mynott
Joanne Findon
Allen Tyler
David Walker
Mary Newman
Daniel Nother

The Charity's constitution provides for a minimum of five trustees. Where there is a requirement for new trustees, these would be identified, nominated and appointed by the trustees with due regard to the nominees' skills and experience. We recognise that the role of trustee is becoming ever more demanding and we seek to offer appropriate ongoing training and support to each of our members.

The trustees are responsible for the recruitment and induction of any new trustee and have a recruitment procedure and protocol in place to ensure smooth, transparent and responsible recruitment. The induction of a new trustee involves awareness of a trustee's responsibilities, the charity's governing document, administrative procedures, and the history and conflict resolution approaches of the charity. A new trustee receives copies of the previous year's annual report, our Governance handbook and accounts, a link to the Charity Commission leaflet 'The Essential Trustee: What You Need to Know' and a directory of electronic links enabling access to relevant sites to support the good governance of the charity's business. The trustee board can access quarterly newsletters/information from the Charity Commission and our examiners, as well as voluntary sector and management publications to keep their knowledge of the sector and their responsibilities and obligations current. The trustees annually review their skills base. The trustees can approve any ongoing training identified by a trustee to further build on the trustee skills base.

Our memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements. All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

The trustees hold a full board meeting quarterly where all relevant finance and service reports are considered. A dedicated finance committee that includes the Treasurer, Chair, CEO and Finance Manager meet quarterly and report directly to the full board. The trustees agree and monitor all aspects of the company's business but delegate day-to-day management and strategic responsibility to the Chief Executive Officer.

NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

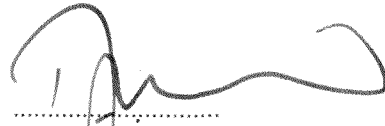
This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.



.....
Daniel Nother
Chair of Trustees

Dated: 12 September 2021



.....
Timothy Mynott
Treasurer

Dated: 2 September 2021

NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2021 which are set out on pages 8 to 17.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Paul Meacher, FCA
For and on behalf of
Fiander Tovell Limited

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 16 September 2021

NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Income from:</u>				
Donations and legacies	3	-	-	50
Charitable activities	4	226,377	226,377	219,547
Investments	5	961	961	705
Other income	6	11,735	11,735	-
Total income		239,073	239,073	220,302
<u>Expenditure on:</u>				
Charitable activities	7	202,419	202,419	213,255
Net income for the year/ Net movement in funds		36,654	36,654	7,047
Fund balances at 1 April 2020		104,748	104,748	97,701
Fund balances at 31 March 2021		141,402	141,402	104,748

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

NFS MEDIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	11	30,274		25,871	
Cash at bank and in hand		167,720		132,725	
		<u>197,994</u>		<u>158,596</u>	
Creditors: amounts falling due within one year	12	<u>(56,592)</u>		<u>(53,848)</u>	
Net current assets			<u>141,402</u>		<u>104,748</u>
Income funds					
Unrestricted funds			<u>141,402</u>		<u>104,748</u>
			<u>141,402</u>		<u>104,748</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

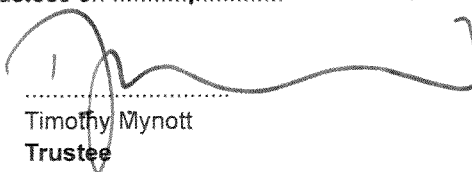
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2 September 2021



.....
Daniel Nother
Trustee



.....
Timothy Mynott
Trustee

Company Registration No. 07796773

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The trustees have assessed the impact of Covid-19, as detailed in the trustees' report. As the charity has continuing service level agreements and contracts in place, the trustees do not currently expect this to have a material impact on the financial position of the charity and thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Investment income is accounted for in the period in which the charity is entitled to receipt.

1.5 Resources expended

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds £	Total 2021 £	Total 2020 £
Donations and gifts	-	-	50
	<u> </u>	<u> </u>	<u> </u>
For the year ended 31 March 2020	50		50
	<u> </u>		<u> </u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

	2021 £	2020 £
Local authority	122,532	122,308
Housing associations	90,631	77,665
Other mediation services	13,214	19,574
	<u>226,377</u>	<u>219,547</u>
Analysis by fund		
Unrestricted funds	<u>226,377</u>	<u>219,547</u>
	<u>226,377</u>	<u>219,547</u>

The local authority income comprises amounts due from Southampton City Council in relation to a contract and a service level agreement with Fareham Borough Council for mediation services.

5 Investments

	2021 £	2020 £
Bank interest	<u>961</u>	<u>705</u>
Analysis by fund		
Unrestricted funds	<u>961</u>	<u>705</u>
	<u>961</u>	<u>705</u>

6 Other income

	Unrestricted funds	Total	Total
	2021 £	2021 £	2020 £
Coronavirus Job Retention Scheme grants	<u>11,735</u>	<u>11,735</u>	<u>-</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

	2021 £	2020 £
Staff costs	72,943	72,682
Employee expenses	1,312	6,916
Mediators' expenses	524	2,176
Non-salaried staff	4,545	2,440
	<u>79,324</u>	<u>84,214</u>
Support costs (see note 8)	120,308	125,681
Governance costs (see note 8)	2,787	3,360
	<u>202,419</u>	<u>213,255</u>
Analysis by fund		
Unrestricted funds	<u>202,419</u>	<u>213,255</u>
	<u>202,419</u>	<u>213,255</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs	Support costs	Governance costs	2021	2020	Basis of allocation
	£	£	£	£	
Staff costs	87,792	-	87,792	87,956	Actual costs
Staff expenses	1,636	-	1,636	2,803	Actual costs
Office expenses	16,192	-	16,192	15,707	In proportion to income generated
Development and marketing	55	-	55	1,851	Actual costs
Stationery and other office costs	9,913	-	9,913	11,283	In proportion to income generated
Maintenance and equipment	2,867	-	2,867	2,212	Actual costs
Bank charges	55	-	55	50	Actual costs
Training	1,798	-	1,798	3,819	Actual costs
Accountancy and other fees	-	2,190	2,190	2,275	Governance
Meetings and trustees' expenses	-	597	597	1,085	Governance
	<u>120,308</u>	<u>2,787</u>	<u>123,095</u>	<u>129,041</u>	
Analysed between					
Charitable activities	<u>120,308</u>	<u>2,787</u>	<u>123,095</u>	<u>129,041</u>	

Governance costs includes payments to the Independent examiner of £1,875 (2020- £1,830) for accountancy fees.

9 Trustees

No expense payments were made to trustees during the year (2020 - £628 paid to three trustees for travel and mediation related expenses).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	9	9

Employment costs

	2021 £	2020 £
Wages and salaries	150,810	150,206
Social security costs	7,052	7,688
Other pension costs	2,873	2,744
	<u>160,735</u>	<u>160,638</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	23,289	23,528
Prepayments and accrued income	6,985	2,343
	<u>30,274</u>	<u>25,871</u>

12 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		10,831	6,936
Deferred income	13	30,501	31,972
Trade creditors		163	148
Other creditors		13,097	12,792
Accruals		2,000	2,000
		<u>56,592</u>	<u>53,848</u>

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Deferred income

	2021	2020
	£	£
Income relating to service contracts and mediation services	30,501	31,972

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Current liabilities	30,501	31,972
	<u>30,501</u>	<u>31,972</u>

All brought forward deferred income was released to incoming resources during the year.

14 Retirement benefit schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £2,873 (2020 - £2,744).

15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021	2020
	£	£
Aggregate remuneration	44,049	42,910

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is 12 Palmerston Road, Southampton, Hampshire, SO14 1LL.