FAMILY MEDIATION CYMRU

England & Wales · Charity number 1166947

Details

Status	Registered
Legal form	CIO
Registered	2016-05-05
Register	View on the Charity Commission register

Contact

Address	Family Mediation Cymru 7 Guildford Street Cardiff
Phone	02920229692
Email	admin@familymediationcymru.co.uk
Website	www.familymediationcymru.co.uk

Activities

Objects: TO PRESERVE AND PROTECT THE HEALTH BOTH MENTAL AND PHYSICAL OF ADULTS AND CHILDREN PREDOMINATELY BUT NOT ONLY IN WALES IN PARTICULARLY BUT NOT EXCLUSIVELY BY;A) PROVIDING MEDIATION AND CONCILIATION, TO ALLEVIATE HARDSHIP AND DISTRESS CAUSED BY THE BREAKDOWN OF MARRIAGE AND FAMILY RELATIONSHIPSB) PROVIDING INFORMATION ABOUT MEDIATION AND CONCILIATION SERVICES TO RAISE AWARENESS IN THE WIDER COMMUNITY; ANDC) TO UNDERTAKE OTHER FORMS OF MEDIATION AS THE TRUSTEES SEE FIT FOR THE BENEFIT OF THE COMMUNITY

Activities: We offer clients a way of resolving disputes through mediation meetings, facilitated by an impartial third party, (qualified mediator). Mediators will assist you to clarify the issues you can't agree on and look at options to resolve them and find solutions. The issues we cover include, property, finance and children arrangements.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- Bridgend
- Caerphilly
- Cardiff
- Monmouthshire
- Newport City
- Torfaen
- Vale Of Glamorgan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£278,419	£272,040	-	-
2024-03-31	£251,720	£247,052	-	-
2023-03-31	£233,131	£220,463	-	-
2022-03-31	£195,967	£196,119	-	-
2021-03-31	£174,333	£167,655	-	-

Trustees

Name	Role	Appointed
PAUL ALAN MUNKENBECK BSC	Chair	2016-05-01
David Byron James		2024-09-17
JULIE DOUGHTY		2016-05-01
Rhiannon Beaumont-Walker		2024-03-05

Accounts

REGISTERED CHARITY NUMBER: 1166947

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2025

for

Family Mediation Cymru

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Family Mediation Cymru

Contents of the Financial Statements for the Year Ended 31 March 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

To preserve and protect the health both mental and physical of adults and children predominately, but not only in Wales, in particular but not exclusively by:

a) Providing mediation and conciliation to alleviate hardship and distress caused by thebreakdown of marriage and family relationships;
b) Providing information about mediation and conciliation services to raise awareness in thewider community; and
c) To undertake other forms of mediation as the trustees see fit for the benefit of thecommunity.

The charity's activities commenced in 2017, largely succeeding those of Family Mediation Cardiff (no. 515222). Contracts and all employees and assets were transferred to Family Mediation Cymru, and Family Mediation Cardiff was closed in 2019/20.

This service is of public benefit, both through being available to the general public, including clients who are eligible for public funding, and because it is of wider benefit in promoting policy objectives to reduce the effects of conflict, emotional harm and financial pressures on families dealing with relationship breakdown.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Family Mediation Cymru is a charitable incorporated organisation that provides family mediation services to Cardiff, Newport and surrounding areas. The Charity does not have any trading subsidiaries.

The impact of the pandemic of 2020 and 2021 on demand for mediation is difficult to assess. Whilst the strain imposed on family relationship by the pandemic would be thought to increase divorce, other factors such as the functioning of the family courts and the UK Government's voucher scheme also have an effect on demand for mediation. One impact which has endured is the way services are provided online which is now how the majority of mediation is carried out. Originally online provision, as opposed to face to face meetings, was done for social distancing, but this has continued and for many clients is the preferred way to conduct mediation. Gradually demand for services increased such that 2022/23 generated a surplus compared to the previous year's breakeven position and Family Mediation Cymru has continued with a surplus for 2024/25 although at a reduced level. The UK government voucher scheme has enabled more people to use mediation, which is a positive, but the scheme itself placed additional demands on administration. Critical to the provision of mediation to meet demand has been the need for more mediators. Family Mediation Cymru has managed to develop trained mediation internally but the need for more trained mediators to be recruited continues to be ongoing issue.

There were no serious incidents that required reporting to the Charity Commission during 2024/25. All eligible staff have had a Disclosure and Barring Service (DBS) check.

FINANCIAL REVIEW

The primary sources of funding were Legal Aid Agency (LAA), and fee paying clients. Fee paying clients are those who are not eligible for public funding under the contract with the LAA, and are charged a rate calculated in accordance with their personal income, as agreed by the Trustees. The Charity does not work with a professional fund raiser nor work with a commercial participator. The Charity did not receive any income in this accounting period from outside the UK.

Expenditure is primarily salaries of mediators and support staff providing mediation services with associated running expenses. Excluding Trustees, the Charity did not employ volunteers.

The accounts show a surplus at 31st March 2025 of £6,378 (2023/24: surplus £4,668) on total income of £278,420 (2023/24: £251,720). This has enabled the unrestricted reserve balance to increase to £67,509 held at 31st March 2025. The Charity has a policy to keep in reserve sufficient funds to cover three months expenditure which would be approximately £68,000 and therefore this was within tolerable limits for 2024/25.

Comparison of finances 2022/23 to 2023/24 showed a 8% increase in income compared to an increase of 12% in expenditure. For 2024/25 this growth was approximately 10% for income and 10% for expenditure. If the organisation can continue to generate surplus then this can be used to expand and improve services.

A risk assessment of the service is reviewed by the Trustee management committee, including such matters as child protection, staff issues, financial safeguards, and the reserves policy. Professional Indemnity Insurance for Staff and Trustees is in place. There were no expenses paid to Trustees during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is a Charitable Incorporated Organisation and is governed by its constitution. The Charity holds an annual General Meeting and usually has four Management Meetings per annum at which the Service Director presents reports. The Charity operates from its offices at 7 Guildford Street, Cardiff and serves the community of Cardiff and the surrounding areas.

Appointment of new Trustees, subsequent to initial Trustee appointments, is for a term of 3 years. Appointment of any new Trustees is made by existing Trustees at an annual meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1166947

Principal address

7 Guildford Street
Cardiff
CF10 2HL

Trustees

Mr P Munkenbeck
Mrs T Hughes (resigned 17/9/2024)
Mrs J Doughty
Ms C Wallace (resigned 14/1/2025)
Ms R Beaumont-Walker
Mr D B James (appointed 17/9/2024)

Service Director

Helen Johnson

Independent Examiner

Nicholas Toye FCA
BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Bankers

HSBC Bank plc
15 Churchill Way
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CF10 2HD

PLANS FOR FUTURE PERIODS

The UK Government policy direction has remained to increase mediation. The Government response in January 2024 to the consultation supporting earlier resolution of private family law arrangements was a commitment to continue with the voucher scheme. Also to adopt measures to enable child inclusive mediation and to remove exemptions to increase the number of MIAMs. These measures ought to increase demand for mediation. The recruitment and training of professional qualified mediators remains a key objective to meet demand. There is also the potential to offer services such as training where there is capacity in the office accommodation. The Charity will therefore continue to provide mediation services to the communities of Cardiff, Newport and the surrounding areas and hope to maintain and increase our service provision. Given the online nature of much of mediation now, if provision is available then opportunities further afield for expanding the service will be considered.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ....2/12/2025....... and signed on its behalf by:

....
Mr P Munkenbeck - Trustee

Independent examiner's report to the trustees of Family Mediation Cymru
I report to the charity trustees on my examination of the accounts of Family Mediation Cymru (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

N Toye

Nicholas Toye FCA

BPU Limited
Chartered Accountants

Date: 26/1/26

Family Mediation Cymru

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	2025 Total funds £	2024 Total funds £
NET INCOME		-	-
RECONCILIATION OF FUNDS			
Total funds brought forward		**61,223**	56,554
TOTAL FUNDS CARRIED FORWARD		**61,223**	56,554

The notes form part of these financial statements

Family Mediation Cymru

Balance Sheet
31 March 2025

	Notes	2025 Total funds £	2024 Total funds £
CREDITORS			
Amounts falling due within one year	13	**(5,671)**	(5,061)
NET CURRENT ASSETS		**(5,671)**	(5,061)
TOTAL ASSETS LESS CURRENT LIABILITIES		**(5,671)**	(5,061)
NET ASSETS/(LIABILITIES)		**(5,671)**	(5,061)
FUNDS	14		
Unrestricted funds		**67,602**	61,223
Restricted funds		**67,602**	61,223
Endowment funds		~~**67,602**~~	~~61,223~~
TOTAL FUNDS		**67,602**	61,223

The financial statements were approved by the Board of Trustees and authorised for issue on ....2/12/2025........ and were signed on its behalf by:

....
Mr P Munkenbeck - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

iv) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Gifts	(3)	1

3. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
Activity	£	£

The Mediation services are carried out as part of the direct charitable activities of the charity and are the primary purpose of trading.

Grants received, included in the above, are as follows:

	2025	2024
	£	£

continued...

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Support costs	**37,761**	37,440

Investment management costs

	2025	2024
	£	£
Support costs	**37,761**	12,480

Aggregate amounts	**113,283**	62,400

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	**233,285**	211,868
Training	**3,994**	740
Insurance	**1,085**	1,010
Premises costs	**18,617**	18,414
Subscriptions	**2,472**	2,540
	259,453	234,572

continued...

7. SUPPORT COSTS

	Other £	Governance costs £	Totals £
	-	-	-

Support costs, included in the above, are as follows:

	2025 Total activities £	2024 Total activities £
Telephone	**1,297**	**1,196**
Postage and stationery	**2,064**	**2,456**
Sundry & cleaning expenses	**463**	**259**
Refreshments	**193**	**124**
IT costs	**2,798**	**2,228**
Advertising & publicity	**268**	**268**
Bank & card machine charges	**1,809**	**1,364**
VAT interest	-	**577**
Hire of equipment	**620**	**620**
Legal & professional fees	**610**	**1,105**
Depreciation of tangible fixed assets	**432**	**560**
Independent examiner fees	**2,033**	**1,723**
	12,587	**12,480**

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	213,379	195,918
Social security costs	9,729	6,379
Other pension costs	10,177	9,571
	233,285	211,868

The average monthly number of employees during the year was as follows:

	2025	2024
Part-time and Full-time	12	12

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Total funds
	£
NET INCOME	-
RECONCILIATION OF FUNDS	
Total funds brought forward	56,554
TOTAL FUNDS CARRIED FORWARD	56,554

continued...

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024	**6,142**
Additions	**285**
At 31 March 2025	**6,427**
DEPRECIATION	
At 1 April 2024	**4,460**
Charge for year	**432**
At 31 March 2025	**4,892**
NET BOOK VALUE	
At 31 March 2025	**1,535**
At 31 March 2024	1,682

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**24,719**	24,184
Prepayments	**3,321**	3,716
	28,040	27,900

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	**3,566**	3,040
Other creditors	**2,105**	2,021
	5,671	5,061

14. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
TOTAL FUNDS	**61,223**	**6,379**	**67,602**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
TOTAL FUNDS	**278,419**	**(272,040)**	**6,379**

Comparatives for movement in funds

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
TOTAL FUNDS	56,554	4,669	61,223

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
TOTAL FUNDS	251,721	(247,052)	4,669

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
TOTAL FUNDS	56,554	11,048	67,602

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
TOTAL FUNDS	530,140	(519,092)	11,048

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Family Mediation Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	**(1)**	1
Charitable activities		
Grants	**141,106**	130,689
Mediation Services	**137,314**	121,031
	278,420	251,720
Total incoming resources	**278,419**	251,721
EXPENDITURE		
Charitable activities		
Wages	**213,379**	195,918
Social security	**9,729**	6,379
Pensions	**10,177**	9,571
Training	**3,994**	740
Insurance	**1,085**	1,010
Premises costs	**18,617**	18,414
Subscriptions	**2,472**	2,540
	259,453	234,572
Support costs		
Other		
Telephone	**1,297**	1,196
Postage and stationery	**2,064**	2,456
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VAT interest	**-**	577
Hire of equipment	**620**	620
Legal & professional fees	**610**	1,105
Depreciation of tangible fixed assets	**432**	560
	10,554	10,757

This page does not form part of the statutory financial statements

Family Mediation Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	2025 £	2024 £
Other		
Governance costs		
Independent examiner fees	**2,033**	1,723
Total resources expended	**272,040**	247,052
Net income	**6,379**	4,669

Accounts

REGISTERED CHARITY NUMBER: 1166947

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Family Mediation Cymru

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Family Mediation Cymru

Contents of the Financial Statements
for the Year Ended 31 March 2024

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a) Providing mediation and conciliation to alleviate hardship and distress caused by thebreakdown of marriage and family relationships;
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The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

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There were no serious incidents that required reporting to the Charity Commission during 2023/24. All eligible staff have had a Disclosure and Barring Service (DBS) check.

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Expenditure is primarily salaries of mediators and support staff providing mediation services with associated running expenses. Excluding Trustees, the Charity did not employ volunteers.

The accounts show a surplus at 31st March 2024 of £4,668 (2022/23: surplus £12,668) on total income of £251,720 (2022/23: £233,131). This has enabled the unrestricted reserve balance to increase to £61,101 held at 31st March 2024. The Charity has a policy to keep in reserve sufficient funds to cover three months expenditure which would be approximately £63,000 and therefore this was within tolerable limits for 2023/24.

Comparison of finances 2021/22 to 2022/23 showed a 19% increase in income compared to an increase of 12% in expenditure. For 2023/24 this growth had slowed to approximately 8% for income and 12% for expenditure. If the organisation can continue to generate surplus then this can be used to expand and improve services.

A risk assessment of the service is reviewed by the Trustee management committee, including such matters as child protection, staff issues, financial safeguards, and the reserves policy. Professional Indemnity Insurance for Staff and Trustees is in place. There were no expenses paid to Trustees during the year.

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The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by order of the board of trustees on 14th Jan 2025 and signed on its behalf by:

....
Mr P Munkenbeck - Trustee

Independent examiner's report to the trustees of Family Mediation Cymru
I report to the charity trustees on my examination of the accounts of Family Mediation Cymru (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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 material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

N Toye

Nicholas Toye FCA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Date: 22/1/25

Family Mediation Cymru

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	2,986
Charitable activities	3				
Charitable activities		**251,720**	-	**251,720**	229,845
Other income	4	-	-	-	300
Total		**251,720**	-	**251,720**	233,131
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		**247,011**	**41**	**247,052**	220,463
NET INCOME/(EXPENDITURE)		**4,709**	**(41)**	**4,668**	12,668
RECONCILIATION OF FUNDS					
Total funds brought forward		**56,392**	**163**	**56,555**	43,887
TOTAL FUNDS CARRIED FORWARD		**61,101**	**122**	**61,223**	56,555

The notes form part of these financial statements

Family Mediation Cymru

Balance Sheet
31 March 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	11	**1,681**	1,347
CURRENT ASSETS			
Debtors	12	**27,900**	32,454
Cash at bank		**46,234**	43,797
		74,134	76,251
CREDITORS			
Amounts falling due within one year	13	**(14,592)**	(21,043)
NET CURRENT ASSETS		**59,542**	55,208
TOTAL ASSETS LESS CURRENT LIABILITIES		**61,223**	56,555
NET ASSETS		**61,223**	56,555
FUNDS	15		
Unrestricted funds		**61,101**	56,392
Restricted funds		**122**	163
TOTAL FUNDS		**61,223**	56,555

The financial statements were approved by the Board of Trustees and authorised for issue on ..14th JAN 2025...... and were signed on its behalf by:

....
Mr P Munkenbeck - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds.

The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

iv) Investment income and all other income is recognised when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**-**	2,986

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	**£**	£
Grants	Charitable activities	**130,689**	131,980
Mediation Services	Charitable activities	**121,031**	97,865
		251,720	229,845

The Mediation services are carried out as part of the direct charitable activities of the charity and are the primary purpose of trading.

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Legal Aid Agency	**129,689**	130,480
Community Foundation in Wales	**1,000**	1,500
	130,689	131,980

continued...

4. OTHER INCOME

	2024	2023
	£	£
Rental income	-	300

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable activities	**234,572**	**12,480**	**247,052**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	**211,868**	187,206
Training	**740**	622
Insurance	**1,010**	898
Premises costs	**18,414**	18,437
Subscriptions	**2,540**	1,868
	234,572	209,031

7. SUPPORT COSTS

	Other	Governance costs	Totals
	£	£	£
Charitable activities	**10,757**	**1,723**	**12,480**

continued...

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

	2024 Charitable activities £	2023 Total activities £
Telephone	1,196	1,043
Postage and stationery	2,456	2,241
Sundry & cleaning expenses	259	206
Refreshments	124	117
IT costs	2,228	2,883
Advertising & publicity	268	268
Bank & card machine charges	1,364	1,510
VAT interest	577	-
Hire of equipment	620	634
Legal & professional fees	1,105	437
Depreciation of tangible fixed assets	560	449
Independent examiner fees	1,723	1,644
	12,480	11,432

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	195,918	171,920
Social security costs	6,379	6,794
Other pension costs	9,571	8,492
	211,868	187,206

The average monthly number of employees during the year was as follows:

	2024	2023
Part-time and Full-time	12	11

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,986	-	2,986
Charitable activities			
Charitable activities	229,845	-	229,845
Other income	300	-	300
Total	233,131	-	233,131
EXPENDITURE ON			
Charitable activities			
Charitable activities	220,409	54	220,463
NET INCOME/(EXPENDITURE)	12,722	(54)	12,668
RECONCILIATION OF FUNDS			
Total funds brought forward	43,670	217	43,887
TOTAL FUNDS CARRIED FORWARD	56,392	163	56,555

continued...

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023	**5,247**
Additions	**895**
At 31 March 2024	**6,142**
DEPRECIATION	
At 1 April 2023	**3,900**
Charge for year	**561**
At 31 March 2024	**4,461**
NET BOOK VALUE	
At 31 March 2024	**1,681**
At 31 March 2023	1,347

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	**24,184**	29,849
Prepayments	**3,716**	2,605
	27,900	32,454

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	**12,572**	19,077
Other creditors	**2,020**	1,966
	14,592	21,043

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted fund	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	**1,559**	**122**	**1,681**	1,347
Current assets	**74,134**	**-**	**74,134**	76,251
Current liabilities	**(14,592)**	**-**	**(14,592)**	(21,043)
	61,101	**122**	**61,223**	56,555

15. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	**56,392**	**4,709**	**61,101**
Restricted funds			
Community Foundation in Wales	**163**	**(41)**	**122**
TOTAL FUNDS	**56,555**	**4,668**	**61,223**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**251,720**	**(247,011)**	**4,709**
Restricted funds			
Community Foundation in Wales	**-**	**(41)**	**(41)**
TOTAL FUNDS	**251,720**	**(247,052)**	**4,668**

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	43,670	12,722	56,392
Restricted funds			
Community Foundation in Wales	217	(54)	163
TOTAL FUNDS	43,887	12,668	56,555

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	233,131	(220,409)	12,722
Restricted funds			
Community Foundation in Wales	-	(54)	(54)
TOTAL FUNDS	233,131	(220,463)	12,668

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	43,670	17,431	61,101
Restricted funds			
Community Foundation in Wales	217	(95)	122
TOTAL FUNDS	43,887	17,336	61,223

continued...

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	484,851	(467,420)	17,431
Restricted funds			
Community Foundation in Wales	-	(95)	(95)
TOTAL FUNDS	484,851	(467,515)	17,336

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

Family Mediation Cymru

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	2,986
Charitable activities		
Grants	**130,689**	131,980
Mediation Services	**121,031**	97,865
	251,720	229,845
Other income		
Rental income	-	300
Total incoming resources	**251,720**	233,131
EXPENDITURE		
Charitable activities		
Wages	**195,918**	171,920
Social security	**6,379**	6,794
Pensions	**9,571**	8,492
Training	**740**	622
Insurance	**1,010**	898
Premises costs	**18,414**	18,437
Subscriptions	**2,540**	1,868
	234,572	209,031
Support costs		
Other		
Telephone	**1,196**	1,043
Postage and stationery	**2,456**	2,241
Sundry & cleaning expenses	**259**	206
Refreshments	**124**	117
IT costs	**2,228**	2,883
Advertising & publicity	**268**	268
Bank & card machine charges	**1,364**	1,510
VAT interest	**577**	-
Carried forward	**8,472**	8,268

This page does not form part of the statutory financial statements

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
Other		
Brought forward	**8,472**	8,268
Hire of equipment	**620**	634
Legal & professional fees	**1,105**	437
Depreciation of tangible fixed assets	**560**	449
	10,757	9,788
Governance costs		
Independent examiner fees	**1,723**	1,644
Total resources expended	**247,052**	220,463
Net income	**4,668**	12,668

Accounts

bpu
Chartered
Accountants

CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NUMBER: 1166947

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31 March 2023

For

Family Mediation Cymru

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Family Mediation Cymru

Contents of the Financial Statements for the Year Ended 31st March 2023

FAMILY MEDIATION CYMRU
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2023

The charity Trustees present their annual report and financial statements for the year ended 31st March 2023. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

OBJECTIVES AND ACTIVITIES

To preserve and protect the health both mental and physical of adults and children predominately, . but not only in Wales, in particular but not exclusively by:

a) Providing mediation and conciliation to alleviate hardship and distress caused by the breakdown of marriage and family relationships;
b) Providing information about mediation and conciliation services to raise awareness in the wider community; and
c) To undertake other forms of mediation as the trustees see fit for the benefit of the community.

The charity's activities commenced in 2017, largely succeeding those of Family Mediation Cardiff (no. 515222). Contracts and all employees and assets were transferred to Family Mediation Cymru, and Family Mediation Cardiff was closed in 2019/20.

This service is of public benefit, both through being available to the general public, including clients who are eligible for public funding, and because it is of wider benefit in promoting policy objectives to reduce the effects of conflict, emotional harm and financial pressures on families dealing with relationship breakdown.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Family Mediation Cymru is a charitable incorporated organisation that provides family mediation services to Cardiff, Newport and surrounding areas. The Charity does not have any trading subsidiaries.

The prior year period 2021/22 was the year after the Covid19 pandemic ended. The pandemic had resulted in disruption to family courts with the knock on effect of reduced referrals, together with changes in working practice. The need to social distance had resulted in more mediation being carried out online as opposed to face to face. Gradually demand for services has increased such that 2022/23 generated a surplus compared to the previous year's breakeven position. The UK government voucher scheme has enabled more people to use mediation, which is a positive, but the scheme itself placed additional demands on administration. The carrying out of mediation online has also continued and now represents the majority of mediation work. Critical to the provision of mediation to meet demand has been the need for more mediators. Family Mediation Cymru has managed to develop trained mediation internally but the need for more trained mediators to be recruited is an ongoing issue.

There were no serious incidents that required reporting to the Charity Commission during 2022/23. All eligible staff have had a Disclosure and Barring Service (DBS) check.

FINANCIAL REVIEW

The primary sources of funding were Legal Aid Agency (LAA), and fee paying clients. Fee paying clients are those who are not eligible for public funding under the contract with the LAA, and are charged a rate calculated in accordance with their personal income, as agreed by the Trustees. The Charity does not work with a professional fund raiser nor work with a commercial participator. The Charity did not receive any income in this accounting period from outside the UK.

Expenditure is primarily salaries of mediators and support staff providing mediation services with associated running expenses. Excluding Trustees, the Charity did not employ volunteers.

The accounts show a surplus at 31st March 2023 of £12,668 (2021/22: deficit £152) on total income of £233,131 (2021/22: £195,967). This has enabled the unrestricted reserve balance to increase by £12,722 to leave £56,392 held at 31st March 2023. The Charity has a policy to keep in reserve sufficient funds to cover three months expenditure which would be approximately £55,000 and therefore this was achieved in 2022/23.

Comparison of finances 2021/22 to 2022/23 shows a 19% increase in income compared to an increase of 12% in expenditure. If the organisation can continue to generate surplus then this can be used to expand and improve services.

A risk assessment of the service is reviewed by the Trustee management committee, including such matters as child protection, staff issues, financial safeguards, and the reserves policy. Professional Indemnity Insurance for Staff and Trustees is in place. There were no expenses paid to Trustees during the year.

STRUCTURE AND GOVERNANCE

The Charity is a Charitable Incorporated Organisation and is governed by its constitution. The Charity holds an Annual General Meeting and usually has four Management Meetings per annum at which the Service Director presents reports. The Charity operates from its offices at 7 Guildford Street, Cardiff and serves the community of Cardiff and the surrounding areas.

Appointment of new Trustees, subsequent to initial Trustee appointments, is for a term of 3 years. Appointment of any new Trustees is made by existing Trustees at an annual meeting.

REFERENCE AND ADMINISTRATION DETAILS

Name: Family Mediation Cymru

Charity Number: 1166947

Registered Office: 7 Guildford Street
Cardiff
CF10 2HL

Telephone Number: 02920 229692

Trustees:

Service Director:

Ms Helen Johnson

Bankers:

HSBC Bank plc
15 Churchill Way
Cardiff
CF10 2HD

Independent Examiner:

Nicholas Toye FCA

BPU Limited

Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff , CF23 8AA

PLANS FOR FUTURE PERIODS

The Covid19 pandemic still poses a number of challenges to operating the service where family courts have been disrupted and mediation has moved from face to face contact to being predominately online. There is some evidence, such as increase in domestic violence reported, that the pandemic increased problems for families, especially those in conflict. Family Mediation Cymru has seen an increasing demand for its service. The recruitment of more professional qualified mediators remains a key objective to meet demand. There is also the potential to offer services such as training where there is capacity in the office accommodation. The Charity will therefore continue to provide mediation services to the communities of Cardiff, Newport and the surrounding areas and hope to maintain and increase our service provision where opportunities arise.

STATEMENT OF TRUSTEE REPONSIBILITY

The charity Trustees are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee report and financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including its income and expenditure and the surplus/ deficit of the charity for that period.

In preparing financial statements, the trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles of the Charity SORP;
c. Make judgements and accounting estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charities website.

Signed.. Paul Munkenbeck (Chair)

Date.........5th DECEMBER 2023..

bpu
Chartered
Accountants

Independent Examiner`s report to the Trustees of Family Mediation Cymru

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

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). Having satisfied myself that the accounts of the Charity under Section 144 of the Charities Act 2011 are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's

accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by section
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

NToye

Nicholas Toye
FCA
BPU Limited
Chartered Accountants
6/12/23

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from:					
Donations and legacies	3	2,986	-	2,986	9,781
Charitable activities	4	229,845	-	229,845	185,586
Other	5	300	-	300	600
Total Income		233,131	-	233,131	195,967
Expenditure on:					
Charitable activities	6	220,409	54	220,463	196,119
Total Expenditure		220,409	54	220,463	196,119
Net income		12,722	(54)	12,668	(152)
Reconciliation of Funds					
Total funds bought forward	13	43,670	217	43,887	44,039
Total funds carried forward	13	56,392	163	56,555	43,887

The notes form part of these financial statements

Family Mediation Cymru

Balance Sheet
31st March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	9	1,347	1,516
CURRENT ASSETS			
Debtors	10	32,454	17,171
Cash at Bank and in Hand		43,797	36,551
		76,251	53,722
CREDITORS : Amounts Falling Due within One Year	11	(21,043)	(11,351)
NET CURRENT ASSETS		55,208	42,371
TOTAL ASSETS LESS CURRENT LIABILITES		56,555	43,887
FUNDS	13		
Unrestricted funds		56,392	43,670
Restricted funds		163	217
TOTAL FUNDS		56,555	43,887

The financial statements were approved by the Board of the Trustees and authorised for issue on 5/12/2023 and were signed on its behalf by:

Signature Paul Munkenbeck

Charity certificate number:1166947

The notes form part of these financial statements.

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements

The financial statements of the Charitable Incorporated Organisation , which meets the definition of a public benefit entity , have been prepared in accordance with the Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102), incorporating section 1A for smaller entities and comply generally with the Charities Act 2011.The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to

The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

iv) Investment income and all other income is recognised when receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Office equipment - charged on a 25% reducing balance method.
Fixtures and Fittings - charged on a 25% reducing balance method.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement

The organisation has not prepared a Cash Flow Statement on the grounds that the charity is small.

Pension costs and other post-retirement benefits

The organisation operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-

	2023	2022
	£	£
Depreciation on owned assets	449	505
Independent Examiners Fees	1,644	1,470
	2,093	1,975

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

3 Income: Donations and legacies

	2023	2022
Kickstart scheme	2,986	9,781

All income is unrestricted in 2023 and the 2022 year.

4 Charitable activities

	2023	2022
	£	£
	229,845	185,586

Included in the above, are as follows:

	2023 Total	2022 Total
	£	£
Unrestricted grants & contracts receivable:		
Legal Aid Agency	130,480	111,402
Community Foundation in Wales - Contribution to core costs	1,500	-
	131,980	111,402
Other unrestricted receivable:		
Mediation Services	97,865	74,184
	229,845	185,586

The Mediation services are carried out as part of the direct charitable activities of the charity and are the primary purpose of trading.

5 Other

	2023	2022
	£	£
Rental income	300	600

All other income is unrestricted.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

6 Expenditure on : Charitable activities

	Note	Unrestricted Charity Activities	CFW Restricted Charity Activities	2023 TOTAL	2022 TOTAL
Direct costs					
Salaries, NI and Pensions	7	187,206		**187,206**	166,088
Training		622		**622**	3,165
Premises: Rent, rates, heat & light & room hire		18,437		**18,437**	14,123
Insurances		898		**898**	812
Subscriptions		1,868		**1,868**	1,028
Support costs allocated to activities - staff usage					
Refreshments		117		**117**	148
Sundry & cleaning expenses		206		**206**	222
Equipment maintenance & IT costs		2,883		**2,883**	2,815
Advertising & publicity		268		**268**	523
Hire of equipment		634		**634**	635
Printing, post & stationery		2,241		**2,241**	1,799
Telephone & Fax		1,043		**1,043**	1,105
Bank & card machine charges		1,510		**1,510**	1,301
Legal & professional fees		437		**437**	380
Depreciation		395	54	**449**	505
Governance expenses					
Independent Examiner fees		1,644		**1,644**	1,470
		220,409	54	**220,463**	**196,119**

7 STAFF COSTS AND NUMBERS

	2023	2022
	£	£
Salaries and Wages	171,920	151,139
Social Security Costs	6,794	7,859
	178,714	158,998
Pension contributions to defined Contributions Scheme	8,492	7,090
	187,206	166,088

Allocated as follows:
No employee received emoluments of more than £60,000

The number of employees (part-time and full-time) during the year was as follows:-	2023	2022
	11	11

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	9,781	-	9,781
Charitable activities	185,586	-	185,586
Other	600	-	600
Total Income	195,967	-	195,967
Expenditure on:			
Charitable activities	196,047	72	196,119
Total Expenditure	196,047	72	196,119
Net income	(80)	(72)	(152)
Reconciliation of Funds			
Total funds brought forward	43,750	289	44,039
Total funds carried forward	43,670	217	43,887

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9 TANGIBLE FIXED ASSETS

	Office Equipment £
COST	
At 1st April 2022	4,967
Additions in the Year	280
At 31st March 2023	5,247
DEPRECIATION	
At 1st April 2022	3,451
Charge for the Year	449
At 31st March 2023	3,900
NET BOOK VALUE	
At 31st March 2023	1,347
At 31st March 2022	1,516

10 DEBTORS

	2023 £	2022 £
Amounts due within one year:		
Legal Aid Agency due to FM Cymru	28,284	12,834
Income receivable - Kickstarter scheme	-	716
Income receivable - mediation fees	1,565	803
Income receivable - rent	-	300
Prepayments	2,605	2,518
	32,454	17,171

11 CREDITORS

	2023 £	2022 £
Amounts falling due within one year:		
Accrued Expenses	1,966	2,877
VAT Liability	14,946	5,446
PAYE	4,131	3,028
	21,043	11,351

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	1,184	163	1,347	1,516
Current assets	76,251	-	76,251	53,722
Current liabilities	(21,043)	-	(21,043)	(11,351)
	56,392	163	56,555	43,887

13 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2023

	Balance 01/04/2022	Income	Expenditure	Balance 31/03/2023
Unrestricted funds	43,670	233,131	220,409	56,392
Restricted funds	217	-	54	163
TOTAL FUNDS	43,887	233,131	220,463	56,555

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2022

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	43,750	195,967	196,047	43,670
Restricted funds	289	-	72	217
TOTAL FUNDS	44,039	195,967	196,119	43,887

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2023
Unrestricted funds	43,750	429,098	416,456	56,392
Restricted funds	289	-	126	163
TOTAL FUNDS	44,039	429,098	416,582	56,555

14 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

15 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

16 LIABILITIES OF TRUSTEES

The entity is a charitable incorporated organisation.

17 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2023 or the 2022 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Accounts

CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NUMBER: 1166947

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2022

for

Family Mediation Cymru

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Family Mediation Cymru

Contents of the Financial Statements for the Year Ended 31st March 2022

FAMILY MEDIATION CYMRU
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2022

The charity Trustees present their annual report and financial statements for the year ended 31st March 2022. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

OBJECTIVES AND ACTIVITIES

To preserve and protect the health both mental and physical of adults and children predominately, but not only in Wales, in particular but not exclusively by:

a) Providing mediation and conciliation to alleviate hardship and distress caused by the breakdown of marriage and family relationships;
b) Providing information about mediation and conciliation services to raise awareness in the wider community; and
c) To undertake other forms of mediation as the trustees see fit for the benefit of the community.

The charity's activities commenced in 2017, largely succeeding those of Family Mediation Cardiff (no. 515222). Contracts and all employees and assets were transferred to Family Mediation Cymru, and Family Mediation Cardiff was closed in 2019/20.

This service is of public benefit, both through being available to the general public, including clients who are eligible for public funding, and because it is of wider benefit in promoting policy objectives to reduce the effects of conflict, emotional harm and financial pressures on families dealing with relationship breakdown.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Family Mediation Cymru is a charitable incorporated organisation that provides family mediation services to Cardiff, Newport and surrounding areas. The Charity does not have any trading subsidiaries.

The prior year period 2020/21 was an exceptional year due to the outbreak of the Covid19 pandemic which greatly disrupted the family courts and impacted severely on referrals to Family Mediation Cymru. Also part of 2020/21 was funded through the Government furlough scheme. This makes comparisons of 2021/ 22 to 2020/21 problematical. The service gradually got back to pre-pandemic levels, with overall demand increasing. However, this has involved new working practices, which staff have had to adapt to, where nearly all mediation work switched to online. Face to face mediation has picked up but still constitutes a much smaller proportion of total mediation work. The pandemic also negatively impacted in other ways such as planning the expansion of the service to other areas such as England or seeking other contracts such as training. However, the move to new premises has been a success and offers opportunities to expand the service. Demand for the service remains high, partly as a consequence of the pandemic and its likely negative impact on family relationships.

There were no serious incidents that required reporting to the Charity Commission during 2021/22. All eligible staff have had a Disclosure and Barring Service (DBS) check.

FINANCIAL REVIEW

The primary sources of funding were Legal Aid Agency (LAA), and fee paying clients. Fee paying clients are those who are not eligible for public funding under the contract with the LAA, and are charged a rate calculated in accordance with their personal income, as agreed by the Trustees. The Charity does not work with a professional fund raiser nor work with a commercial participator. The Charity did not receive any income in this accounting period from outside the UK.

Expenditure is primarily salaries of mediators and support staff providing mediation services with associated running expenses. Excluding Trustees, the Charity did not employ volunteers.

The accounts show a small deficit at 31st March 2022 of £152 (2020/21: surplus £4,967) on total income of £195,967 (2020/21: £174,333) so is effectively breakeven. The unrestricted reserve balance bought forward has remained relatively unchanged with a small decrease of £80 to leave £43,670 held at 31st March 2022. The Charity has a policy to keep in reserve sufficient funds to cover three months expenditure which would be approximately £50,000. The Trustees recognise the reserves are below this level and hope to increase in the future.

Comparison of finances 2020/21 to 2021/22 is problematical due to ongoing effects of the Covid19 pandemic. The surplus in 2020/21 included some furlough grant funding which stopped that year. The 2021/22 position is therefore more representative of normal business but was still affected by disruptions to referral patterns.

A risk assessment of the service is reviewed by the Trustee management committee, including such matters as child protection, staff issues, financial safeguards, and the reserves policy. Professional Indemnity Insurance for Staff and Trustees is in place. There were no expenses paid to Trustees during the year.

STRUCTURE AND GOVERNANCE

The Charity is a Charitable Incorporated Organisation and is governed by its constitution. The Charity holds an Annual General Meeting and usually has four Management Meetings per annum at which the Service Director presents reports. The Charity operates from its offices at 7 Guildford Street, Cardiff and serves the community of Cardiff and the surrounding areas.

Appointment of new Trustees, subsequent to initial Trustee appointments, is for a term of 3 years. Appointment of any new Trustees is made by existing Trustees at an annual meeting.

REFERENCE AND ADMINISTRATION DETAILS

Name: Family Mediation Cymru

Charity Number: 1166947

Registered Office: 7 Guildford Street
Cardiff
CF10 2HL

Telephone Number: 02920 229692

Trustees:

Mr Paul Munkenbeck (Chair)
Mrs Thea Hughes (Treasurer)
Mrs Julie Doughty (Vice Chair)
Ms Catrin Wallace

Service Director:

Ms Helen Johnson

Bankers:

HSBC Bank plc
15 Churchill Way
Cardiff
CF10 2HD

CAF Bank ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner:

Nicholas Toye FCA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff , CF23 8AA

PLANS FOR FUTURE PERIODS

The Covid19 pandemic still poses a number of challenges to operating the service where family courts have been disrupted and mediation has moved from face to face contact to being predominately online. There is some evidence, such as increase in domestic violence reported, that the pandemic increased problems for families, especially those in conflict. Family Mediation Cymru has seen an increasing demand for its service. The recruitment of more professional qualified mediators remains a key objective to meet demand. The Charity will therefore continue to provide mediation services to the communities of Cardiff, Newport and the surrounding areas and hope to maintain and increase our service provision where opportunities arise.

STATEMENT OF TRUSTEE REPONSIBILITY

The charity Trustees are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee report and financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including its income and expenditure and the surplus/ deficit of the charity for that period.

In preparing financial statements, the trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles of the Charity SORP;
c. Make judgements and accounting estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charities website.

Signed.. Paul Munkenbeck (Chair)

Date.........17/01/2023...

Independent Examiner`s report to the Trustees of Family Mediation Cymru

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

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). Having satisfied myself that the accounts of the Charity under Section 144 of the Charities Act 2011 are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section Section 130 of the Charities Act 2011; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

N Toye

Nicholas Toye
FCA
BPU Limited
Chartered Accountants

19/1/22

Family Mediation Cymru

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Income and endowments from:					
Donations and legacies	3	9,781	-	**9,781**	30,758
Charitable activities	4	185,586	-	**185,586**	143,575
Other	5	600	-	**600**	-
Total Income		**195,967**	-	**195,967**	174,333
Expenditure on:					
Charitable activities	6	196,047	72	**196,119**	169,366
Total Expenditure		196,047	72	**196,119**	169,366
Net income		**(80)**	**(72)**	**(152)**	4,967
Reconciliation of Funds					
Total funds bought forward	13	**43,750**	**289**	**44,039**	**39,072**
Total funds carried forward	13	**43,670**	**217**	**43,887**	**44,039**

The notes form part of these financial statements

Family Mediation Cymru

Balance Sheet
31st March 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Assets	9	1,516	1,731
CURRENT ASSETS			
Debtors	10	17,171	2,664
Cash at Bank and in Hand		36,551	58,157
		53,722	60,821
CREDITORS : Amounts Falling Due within One Year	11	(11,351)	(18,513)
NET CURRENT ASSETS		42,371	42,308
TOTAL ASSETS LESS CURRENT LIABILITES		43,887	44,039
FUNDS	13		
Unrestricted funds		43,670	43,750
Restricted funds		217	289
TOTAL FUNDS		43,887	44,039

The financial statements were approved by the Board of the Trustees and authorised for issue on ......17/01/2023...... and were signed on its behalf by:

.... Paul Munkenbeck
Signature

Charity certificate number:1166947

The notes form part of these financial statements.

Family Mediation Cymru

Notes to the Financial Statements
for the Year Ended 31st March 2022

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements
The financial statements of the Charitable Incorporated Organisation , which meets the definition of a public benefit entity , have been prepared in accordance with the Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102), incorporating section 1A for smaller entities and comply generally with the Charities Act 2011.The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

iv) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

Tangible fixed assets

Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Office equipment - charged on a 25% reducing balance method.
Fixtures and Fittings - charged on a 25% reducing balance method.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement

The organisation has not prepared a Cash Flow Statement on the grounds that the charity is small.

Pension costs and other post-retirement benefits

The organisation operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-	2022	2021
	£	£
Depreciation on owned assets	505	848
Independent Examiners Fees	1,470	1,470
	1,975	2,318

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

3 Income: Donations and legacies

	2022	2021
Other donations received	-	3,000
HMRC Furlough income	-	27,758
Kickstart scheme	9,781	-
	9,781	30,758

All donation & legacy income is unrestricted in 2022 and the 2021 year.

4 Income from charitable activities

	2022 £	2021 £
	185,586	143,575

Included in the above, are as follows:

	2022 Total £	2021 Total £
Unrestricted grants & contracts receivable:		
Legal Aid Agency	111,402	77,046
Cafcass Cymru WAG	-	-
	111,402	77,046
Other unrestricted receivable:		
Mediation Services	74,184	64,529
	185,586	141,575
Restricted grants receivable:		
Community Foundation Wales	-	2,000

The Mediation services are carried out as part of the direct charitable activities of the charity and are the primary purpose of trading. The restricted grant is allocated in accordance to the terms set out in the funding agreement.

5 Other

	2022 £	2021 £
Rental income	600	-

All other income is unrestricted.

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

6 Expenditure on : Charitable activities

	Note	Unrestricted Charity Activities	CFW Restricted Charity Activities	2022 TOTAL	2021 TOTAL
Direct costs					
Salaries, NI and Pensions	7	166,088		**166,088**	144,443
Training		3,165		**3,165**	415
Premises: Rent, rates, heat & light & room hire		14,123		**14,123**	9,489
Insurances		812		**812**	779
Travelling & subsistence				-	126
Subscriptions		1,028		**1,028**	941
Support costs allocated to activities - staff usage					
Refreshments		148		**148**	94
Sundry & cleaning expenses		222		**222**	1,170
Equipment maintenance & IT costs		2,815		**2,815**	3,156
Advertising & publicity		523		**523**	358
Hire of equipment		635		**635**	857
Printing, post & stationery		1,799		**1,799**	1,676
Telephone & Fax		1,105		**1,105**	2,404
Bank & card machine charges		1,301		**1,301**	1,140
Legal & professional fees		380		**380**	-
Depreciation		433	72	**505**	848
Governance expenses					
Independent Examiner fees		1,470		**1,470**	1,470
		196,047	**72**	**196,119**	**169,366**

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

7 STAFF COSTS AND NUMBERS

	2022 £	2021 £
Salaries and Wages	151,139	134,071
Social Security Costs	7,859	3,797
	158,998	137,868
Pension contributions to defined Contributions Scheme	7,090	6,575
	166,088	144,443

Allocated as follows:
No employee received emoluments of more than £60,000

	2022	2021
The number of employees (part-time and full-time) during the year was as follows:-		
Cost of activities in furtherance of the charity`s objectives	11	10

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	30,758	-	30,758
Charitable activities	141,575	2,000	143,575
Other	-	-	-
Total Income	172,333	2,000	174,333
Expenditure on:			
Charitable activities	167,655	1,711	169,366
Total Expenditure	167,655	1,711	169,366
Net income	4,678	289	4,967
Reconciliation of Funds			
Total funds brought forward	39,072	-	39,072
Total funds carried forward	43,750	289	44,039

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

9 TANGIBLE FIXED ASSETS

	Office Equipment
	£
COST	
At 1st April 2021	4,677
Additions in the Year	290
At 31st March 2022	4,967
DEPRECIATION	
At 1st April 2021	2,946
Charge for the Year	505
At 31st March 2022	3,451
NET BOOK VALUE	
At 31st March 2022	1,516
At 31st March 2021	1,731

10 DEBTORS

	2022	2021
	£	£
Amounts due within one year:		
Legal Aid Agency due to FM Cymru	12,834	-
Income receivable - Kickstarter scheme	716	-
Income receivable - mediation fees	803	475
Income receivable - rent	300	-
Prepayments	2,518	2,189
	17,171	2,664

11 CREDITORS

	2022	2021
	£	£
Amounts falling due within one year:		
Legal Aid Agency owed by FM Cymru	-	3,568
Accrued Expenses	2,877	3,590
VAT Liability	5,446	11,355
PAYE	3,028	-
	11,351	18,513

Family Mediation Cymru

Notes to the Financial Statements - continued for the Year Ended 31st March 2022

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fixed assets	1,299	217	1,516	1,731
Current assets	53,722	-	53,722	60,821
Current liabilities	(11,351)	-	(11,351)	(18,513)
	43,670	217	43,887	44,039

13 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2022

	Balance 01/04/2021	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	43,750	195,967	196,047	43,670
Restricted funds	289	-	72	217
TOTAL FUNDS	44,039	195,967	196,119	43,887

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2021

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	39,072	172,333	167,655	43,750
Restricted funds	-	2,000	1,711	289
TOTAL FUNDS	39,072	174,333	169,366	44,039

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2022
Unrestricted funds	39,072	368,300	363,702	43,670
Restricted funds	-	2,000	1,783	217
TOTAL FUNDS	39,072	370,300	365,485	43,887

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

14 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

15 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

16 LIABILITIES OF TRUSTEES

The entity is a charitable incorporated organisation.

17 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2022 or the 2021 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Family Mediation Cymru

Detailed Statement of Financial Activities for the Year Ended 31st March 2022

	2022	2021
Income and endowments		
Unrestricted Donations	-	3,000
Furlough income	-	27,758
Kickstart Scheme	9,781	-
Legal Aid Agency	111,402	77,046
Mediation Services	74,184	64,529
Community Foundation Wales grant	-	2,000
Rental income	600	-
Total incoming resources	**195,967**	**174,333**
Expenditure		
Salaries, NI and Pensions	166,088	144,443
Training	3,165	415
Premises: Rent, rates, heat & light & room hire	14,123	9,489
Insurances	812	779
Travelling & Subsistence	-	126
Subscriptions	1,028	941
Refreshments	148	94
Sundry & Cleaning expenses	222	1,170
Equipment maintenance & IT costs	2,815	3,156
Advertising & Publicity	523	358
Hire of Equipment	635	857
Printing, Post & Stationery	1,799	1,676
Telephone & Fax	1,105	2,404
Bank & Card machine Charges	1,301	1,140
Independent Examiner fees	1,470	1,470
Legal & Professional fees	380	-
Depreciation	505	848
	196,119	169,366
Net income	(152)	4,967

This page does not form part of the statutory financial statements.

Accounts

Chartered
Accountants

CHARITABLE INCORPORATED ORGANISATION
REGISTERED CHARITY NUMBER: 1166947

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2021

for

Family Mediation Cymru

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff
CF23 8AA

Family Mediation Cymru

Contents of the Financial Statements for the Year Ended 31st March 2021

FAMILY MEDIATION CYMRU
TRUSTEE'S ANNUAL REPORT
FOR THE YEAR ENDED 31ST MARCH 2021

The charity Trustees present their annual report and financial statements for the year ended 31st March 2021. The financial statements comply with the Charities Act 2011, and Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) incorporating section 1a for smaller entities.

OBJECTIVES AND ACTIVITIES

To preserve and protect the health both mental and physical of adults and children predominately, but not only in Wales, in particular but not exclusively by:

a) Providing mediation and conciliation to alleviate hardship and distress caused by the breakdown of marriage and family relationships;
b) Providing information about mediation and conciliation services to raise awareness in the wider community; and
c) To undertake other forms of mediation as the trustees see fit for the benefit of the community.

The charity's activities commenced in 2017, largely succeeding those of Family Mediation Cardiff (no. 515222). Contracts and all employees and assets were transferred to Family Mediation Cymru, and Family Mediation Cardiff was closed in 2019/20.

This service is of public benefit, both through being available to the general public, including clients who are eligible for public funding, and because it is of wider benefit in promoting policy objectives to reduce the effects of conflict, emotional harm and financial pressures on families dealing with relationship breakdown.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Family Mediation Cymru is a charitable incorporated organisation which has succeeded the unincorporated association Family Mediation Cardiff, to reflect the expansion of the service and improve governance. The Charity provides family mediation services to Cardiff, Newport and surrounding areas. The Charity does not have any trading subsidiaries.

The period 2020/21 was an exceptional year due to the outbreak of the Covid-19 pandemic which greatly disrupted the family courts and impacted severely on referrals to Family Mediation Cymru. The result was that at the start of the financial year Family Mediation Cymru had to furlough nearly all staff except for one mediator and one administrator. Gradually as the year progressed more staff were brought back until the furlough scheme run by the UK Government finished at the end of October 2020. For the remainder of the financial year the service has gradually been getting back to pre-pandemic levels, with demand for the service accelerating. However, this has involved new working practices, which staff have had to adapt to, where nearly all mediation work switched to online. Face to face mediation did gradually pick up but has constituted a much smaller proportion of total mediation work. The pandemic also negatively impacted in other ways such as planning the expansion of the service to other areas such as England or seeking other contracts such as training. However, the move to new premises has been a success and offers opportunities to expand the service. Demand for the service is high, and it is anticipated that this will remain, partly as a consequence of the pandemic and its likely negative impact on family relationships.

There were no serious incidents that required reporting to the Charity Commission during 2020/21. All eligible staff have had a Disclosure and Barring Service (DBS) check.

FINANCIAL REVIEW

The primary sources of funding were Legal Aid Agency(LAA), fee paying clients and UK government furlough grant. Fee paying clients are those who are not eligible for public funding under the contract with the LAA, and are charged an hourly rate calculated in accordance with their personal income, as agreed by the Trustees. The Charity does not work with a professional fund raiser nor work with a commercial participator. The Charity did not receive any income in this accounting period from outside the UK.

Expenditure is primarily salaries of mediators and support staff providing mediation services with associated running expenses. Excluding Trustees, the Charity did not employ volunteers.

The accounts show a surplus at 31st March 2021 of £4,967 (2019/20: surplus £24,193) on total income of £174,333 (2019/20: £223,212). At 31st March 2021 the unrestricted reserve balance had increased to £43,750. The Charity has a policy to keep in reserve sufficient funds to cover three months expenditure which would be approximately £42,341 based on the 2021 average.

Comparison of finances 2020/19 to 2020/21 is problematical due to the exceptional nature of the Covid19 pandemic. Without the furlough arrangements and funding provided by the UK government it is possible the Charity would not have survived. The Charity, as successor to Family Mediation Cardiff, received a one off transfer of £49,938 in 2019/20 from winding up Family Mediation Cardiff. If this transfer is excluded from the 2019/20 income then there would have been an underlying deficit of £25,745 in 2019/20. Taking this into account, the Charity has therefore moved from a deficit to a surplus, which is good news, but does not reflect normal working practices or a stable referral pattern.

A risk assessment of the service is reviewed by the Trustee management committee, including such matters as child protection, staff issues, financial safeguards, and the reserves policy. Professional Indemnity Insurance for Staff and Trustees is in place. There were no expenses paid to Trustees during the year.

STRUCTURE AND GOVERNANCE

The Charity is a Charitable Incorporated Organisation and is governed by its constitution. The Charity holds an Annual General Meeting and usually has four Management Meetings per annum at which the Service Director presents reports. Throughout 2020/21 the management meetings were more frequent and both these and the AGM were held online. The Charity operates from its offices at 7 Guildford Street, Cardiff and serves the community of Cardiff and the surrounding areas.

Appointment of new Trustees, subsequent to initial Trustee appointments, is for a term of 3 years. Appointment of any new Trustees is made by existing Trustees at an annual meeting.

REFERENCE AND ADMINISTRATION DETAILS

Name: Family Mediation Cymru

Charity Number: 1166947

Registered Office: 7 Guildford Street
Cardiff
CF10 2HL

Telephone Number: 02920 229692

Trustees:

Mr Paul Munkenbeck (Chair)
Mrs Thea Hughes (Treasurer)
Mrs Julie Doughty (Vice Chair)
Ms Fiona Jones (resigned 24th November 2020)
Ms Catrin Wallace (appointed 7th June 2021)

Service Director: Ms Helen Johnson

Bankers:

HSBC Bank plc
15 Churchill Way
Cardiff
CF10 2HD

CAF Bank ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner: Nicholas Toye FCA

BPU Limited
Chartered Accountants
Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff , CF23 8AA

PLANS FOR FUTURE PERIODS

The Covid-19 pandemic still poses a number of challenges to operating the service where family courts have been disrupted and mediation has moved from face to face contact to being predominately online. It is anticipated that the pandemic is likely to increase problems for families, especially those in conflict and that demand for mediation services is likely to rise. The recruitment of more professional qualified mediators remains a key objective to meet demand. The Charity will therefore continue to provide mediation services to the communities of Cardiff, Newport and the surrounding areas and hope to maintain and increase our service provision where opportunities arise.

STATEMENT OF TRUSTEE REPONSIBILITY

The charity Trustees are responsible for preparing in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice, the trustee report and financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including its income and expenditure and the surplus/ deficit of the charity for that period.

In preparing financial statements, the trustees are required to:

a. Select suitable accounting policies and then apply them consistently;
b. Observe the methods and principles of the Charity SORP;
c. Make judgements and accounting estimates that are reasonable and prudent;
d. State whether applicable UK Accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
e. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charities website.

Signed.. Paul Munkenbeck (Chair)

Date.........21st JANUARY 2022...

Independent Examiner's report to the Trustees of Family Mediation Cymru

bpu
Chartered Accountants

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

Responsibilities and basis of report

As the trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). Having satisfied myself that the accounts of the Charity under Section 144 of the Charities Act 2011 are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1 accounting records were not kept in respect of the Charity as required by section Section 130 of the Charities Act 2011; or
2 the accounts do not accord with those records; or
3 the accounts do not comply with the accounting requirements of the Charities Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4 the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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

N Toye

Nicholas Toye
FCA
BPU Limited
Chartered Accountants
21/1/22

Radnor House
Greenwood Close
Cardiff Gate Business Park
Cardiff CF23 8AA

Family Mediation Cymru

Statement of Financial Activities (Income and Expenditure Account) for the Year Ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Income and endowments from:					
Donations and legacies	3	30,758	-	**30,758**	51,938
Charitable activities	4	141,575	2,000	**143,575**	170,674
Other	5	-	-	-	600
Total Income		**172,333**	**2,000**	**174,333**	223,212
Expenditure on:					
Charitable activities	6	167,655	1,711	**169,366**	199,019
Total Expenditure		**167,655**	**1,711**	**169,366**	199,019
Net income		**4,678**	**289**	4,967	24,193
Reconciliation of Funds					
Total funds bought forward	13	39,072	-	39,072	14,879
Total funds carried forward	13	43,750	289	44,039	39,072

The notes form part of these financial statements

Family Mediation Cymru

Balance Sheet
31st March 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Assets	9	1,731	2,194
CURRENT ASSETS			
Debtors	10	2,664	16,541
Cash at Bank and in Hand		58,157	28,084
		60,821	44,625
CREDITORS : Amounts Falling Due within One Year	11	(18,513)	(7,747)
NET CURRENT ASSETS		42,308	36,878
TOTAL ASSETS LESS CURRENT LIABILITES		44,039	39,072
FUNDS	13		
Unrestricted funds		43,750	39,072
Restricted funds		289	-
TOTAL FUNDS		44,039	39,072

The financial statements were approved by the Board of the Trustees and authorised for issue on 17th JANUARY 2022 and were signed on its behalf by:

.... Paul Munkenbeck

Signature

Charity certificate number:1166947

The notes form part of these financial statements.

Family Mediation Cymru

Notes to the Financial Statements
for the Year Ended 31st March 2021

1 ACCOUNTING POLICIES

Basis of preparing the financial Statements
The financial statements of the Charitable Incorporated Organisation , which meets the definition of a public benefit entity , have been prepared in accordance with the Accounting and Reporting by Charities:Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (Charities SORP FRS 102), incorporating section 1A for smaller entities and comply generally with the Charities Act 2011.The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £ and have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:

i) Voluntary income is received by way of donations and is included in accounts when receivable.

ii) Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant which will normally be when the grant is actually received. Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Deferred income represents grant monies received for future periods and released to incoming resources in the period to which it relates.

iii) Donated services and facilities are included at the value to the charity where this can be quantified and are material.

iv) Investment income and all other income is recognised when receivable.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

Tangible fixed assets
Depreciation is provided on tangible fixed assets at rates calculated to write off the cost of each asset over its estimated useful life. Assets are originally included at cost and depreciated as:

Office equipment - charged on a 25% reducing balance method.
Fixtures and Fittings - charged on a 25% reducing balance method.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted Funds are those funds received or generated for the objects of the Charity without further specified purpose and are available to use at the discretion of the Trustees in accordance with the charitable objectives of the charity.

Restricted Funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the Donor or when funds are raised for particular restricted purposes. Expenditure which meets these criteria is identified to the Fund, together with a fair allocation of management and support costs.

Cash Flow Statement
The organisation has not prepared a Cash Flow Statement on the grounds that the charity is small.

Pension costs and other post-retirement benefits
The organisation operates a defined contribution scheme for employees. Contributions to the scheme are charged fully to the Statement of Financial Activities in the period that they relate to.

2 NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:-	2021	2020
	£	£
Depreciation on owned assets	848	731
Independent Examiners Fees	1,470	1,580
	2,318	2,311

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

	2021	2020
3 Income: Donations and legacies		
Family Mediation Cardiff	-	49,938
Other donations received	3,000	2,000
HMRC Furlough income	27,758	-
	30,758	51,938

All donation & legacy income is unrestricted in 2021 and the 2020 year.

	2021	2020
	£	£
4 Income from charitable activities	143,575	170,674

Included in the above, are as follows:	2021 Total	2020 Total
Unrestricted grants & contracts receivable:	£	£
Legal Aid Agency	77,046	88,634
Cafcass Cymru WAG	-	4,710
	77,046	93,344
Other unrestricted receivable:		
Mediation Services	64,529	77,330
	141,575	170,674
Restricted grants receivable:		
Community Foundation Wales	2,000	-

The Mediation services are carried out as part of the direct charitable activities of the charity and are the primary purpose of trading. The restricted grant is allocated in accordance to the terms set out in the funding agreement.

5 Other	2021	2020
	£	£
Rental income	-	600

All other income is unrestricted.

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

6 Expenditure on : Charitable activities

	Note	Unrestricted Charity Activities	Restricted Charity Activities	2021 TOTAL	2020 TOTAL
Direct costs					
Salaries, NI and Pensions	7	144,443		**144,443**	162,952
Self employed mediators				**-**	1,380
Training		415		**415**	1,885
Premises: Rent, rates, heat & light & room hire		8,756	733	**9,489**	14,580
Insurances		779		**779**	751
Travelling & subsistence		126		**126**	851
Subscriptions		941		**941**	2,884
Support costs allocated to activities - staff usage					
Refreshments		94		**94**	269
Sundry & cleaning expenses		1,170		**1,170**	2,219
Equipment maintenance & IT costs		2,274	882	**3,156**	1,974
Advertising & publicity		358		**358**	245
Hire of equipment		857		**857**	1,340
Printing, post & stationery		1,676		**1,676**	1,953
Telephone & Fax		2,404		**2,404**	1,681
Bank & card machine charges		1,140		**1,140**	1,468
Legal & professional fees				**-**	275
Depreciation		752	96	**848**	731
Governance expenses					
Independent Examiner fees		1,470		1,470	1,580
		167,655	**1,711**	**169,366**	**199,019**

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

7 STAFF COSTS AND NUMBERS

	2021	2020
	£	£
Salaries and Wages	134,071	149,110
Social Security Costs	3,797	6,064
	137,868	155,174
Pension contributions to defined Contributions Scheme	6,575	7,778
	144,443	162,952

Allocated as follows:
No employee received emoluments of more than £60,000

The number of employees (part-time and full-time) during the year was as follows:-	2021	2020
Cost of activities in furtherance of the charity's objectives	10	12

8 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Income and endowments from:			
Donations and legacies	51,938	-	51,938
Charitable activities	170,674	-	170,674
Other	600	-	600
Total Income	223,212	-	223,212
Expenditure on:			
Charitable activities	199,019	-	199,019
Total Expenditure	199,019	-	199,019
Net income	24,193	-	24,193
Reconciliation of Funds			
Total funds brought forward	14,879	-	14,879
Total funds carried forward	39,072	-	39,072

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

9 TANGIBLE FIXED ASSETS

	Office Equipment £	Fixtures & Fittings £	Total £
COST			
At 1st April 2020	4,933	125	5,058
Additions in the Year	385	-	385
At 31st March 2021	5,318	125	5,443
DEPRECIATION			
At 1st April 2020	2,739	125	2,864
Charge for the Year	848	-	848
At 31st March 2021	3,587	125	3,712
NET BOOK VALUE			
At 31st March 2021	1,731	-	1,731
At 31st March 2020	2,194	-	2,194

10 DEBTORS

	2021 £	2020 £
Amounts due within one year:		
Legal Aid Agency due to FM Cymru	-	14,387
Income receivable	475	375
Prepayments	2,189	1,779
	2,664	16,541

11 CREDITORS

	2021 £	2020 £
Amounts falling due within one year:		
Legal Aid Agency owed by FM Cymru	3,568	-
Accrued Expenses	3,590	1,577
VAT Liability	11,355	4,592
PAYE	-	1,578
	18,513	7,747

Family Mediation Cymru

Notes to the Financial Statements - continued
for the Year Ended 31st March 2021

12 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	1,442	289	1,731	2,194
Current assets	60,821	-	60,821	44,625
Current liabilities	(18,513)	-	(18,513)	(7,747)
	43,750	289	44,039	39,072

13 MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2021

	Balance 01/04/2020	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	39,072	172,333	167,655	43,750
Restricted funds	-	2,000	1,711	289
TOTAL FUNDS	39,072	174,333	169,366	44,039

COMPARATIVES FOR MOVEMENT IN FUNDS YEAR TO 31ST MARCH 2020

	Balance 01/04/2019	Income	Expenditure	Balance 31/03/2020
Unrestricted funds	14,879	223,212	199,019	39,072
Restricted funds	-	-	-	-
TOTAL FUNDS	14,879	225,212	200,730	39,072

A CURRENT YEAR 12 MONTHS AND PRIOR YEAR 12 MONTHS COMBINED POSITION IS AS FOLLOWS:

	Balance 01/04/2019	Income	Expenditure	Balance 31/03/2021
Unrestricted funds	14,879	395,545	366,674	43,750
Restricted funds	-	2,000	1,711	289
TOTAL FUNDS	14,879	397,545	368,385	44,039

14 GOING CONCERN

There are no material uncertainties about the charity's ability to continue as a going concern.

15 FINANCIAL INSTRUMENTS

The Charity has only basic financial instruments (Bank and cash) and these are included in the accounts as and when they are received.

16 LIABILITIES OF TRUSTEES

The entity is a charitable incorporated organisation.

17 TRUSTEES' REMUNERATION AND BENEFITS

The Trustees received no remuneration and did not receive any other benefits during the year ended 31st March 2021 or the 2020 year. The Trustees were not reimbursed for any expenses during the year or the previous year.

18 RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

Family Mediation Cymru

Detailed Statement of Financial Activities for the Year Ended 31st March 2021

Income and endowments	2021	2020
Unrestricted Donations & Furlough income	30,758	51,938
Legal Aid Agency	77,046	88,634
Cafcass Cymru WAG	-	4,710
Mediation Services	64,529	77,330
Community Foundation Wales grant	2,000	-
Rental income	-	600
Total incoming resources	174,333	223,212

Expenditure		
Salaries, NI and Pensions	144,443	162,952
Self employed mediators	-	1,380
Training	415	1,885
Premises: Rent, rates, heat & light & room hire	9,489	14,580
Insurances	779	751
Travelling & Subsistence	126	851
Subscriptions	941	2,884
Refreshments	94	269
Sundry & Cleaning expenses	1,170	2,219
Equipment maintenance & IT costs	3,156	1,974
Advertising & Publicity	358	245
Hire of Equipment	857	1,340
Printing, Post & Stationery	1,676	1,953
Telephone & Fax	2,404	1,681
Bank & Card machine Charges	1,140	1,468
Independent Examiner fees	1,470	1,580
Legal & Professional fees	-	275
Depreciation	848	731
	169,366	199,019
Net income	4,967	24,193

This page does not form part of the statutory financial statements.