

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

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Family Mediation Cymru

Report of the Trustees for the Year Ended 31 March 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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 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.

ACHIEVEMENT 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 2023/24 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 2023/24. 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 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.

**Report of the Trustees
for the Year Ended 31 March 2024**

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
Ms R Beaumont-Walker (appointed 5/3/2024)
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
Cardiff
CF10 2HD

**Report of the Trustees
for the Year Ended 31 March 2024**

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).

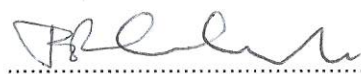
The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the 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

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.



Nicholas Toye FCA

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

Date: 22/11/25

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		<u>251,720</u>	<u>-</u>	<u>251,720</u>	<u>233,131</u>
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		<u>61,101</u>	<u>122</u>	<u>61,223</u>	<u>56,555</u>

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
		<u>74,134</u>	<u>76,251</u>
CREDITORS			
Amounts falling due within one year	13	(14,592)	(21,043)
NET CURRENT ASSETS		<u>59,542</u>	<u>55,208</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>61,223</u>	<u>56,555</u>
NET ASSETS		<u>61,223</u>	<u>56,555</u>
FUNDS	15		
Unrestricted funds		61,101	56,392
Restricted funds		122	163
TOTAL FUNDS		<u>61,223</u>	<u>56,555</u>

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

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

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
	<u> </u>	<u> </u>
	130,689	131,980
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

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
	<u>12,480</u>	<u>11,432</u>

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
	<u>211,868</u>	<u>187,206</u>

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

	2024	2023
Part-time and Full-time	<u>12</u>	<u>11</u>

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

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	<u>233,131</u>	<u>-</u>	<u>233,131</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>220,409</u>	<u>54</u>	<u>220,463</u>
NET INCOME/(EXPENDITURE)	12,722	(54)	12,668
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>43,670</u>	<u>217</u>	<u>43,887</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>56,392</u></u>	<u><u>163</u></u>	<u><u>56,555</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. TANGIBLE FIXED ASSETS

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	24,184	29,849
Prepayments	3,716	2,605
	<u>27,900</u>	<u>32,454</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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)
	<u>61,101</u>	<u>122</u>	<u>61,223</u>	<u>56,555</u>

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	<u>56,555</u>	<u>4,668</u>	<u>61,223</u>

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	<u>251,720</u>	<u>(247,052)</u>	<u>4,668</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	<u>43,887</u>	<u>12,668</u>	<u>56,555</u>

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	<u>233,131</u>	<u>(220,463)</u>	<u>12,668</u>

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	<u>43,887</u>	<u>17,336</u>	<u>61,223</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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	<u>484,851</u>	<u>(467,515)</u>	<u>17,336</u>

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
	<u>251,720</u>	<u>229,845</u>
Other income		
Rental income	-	300
Total incoming resources	<u>251,720</u>	<u>233,131</u>
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
	<u>234,572</u>	<u>209,031</u>
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

Family Mediation Cymru

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
	<u>10,757</u>	<u>9,788</u>
Governance costs		
Independent examiner fees	1,723	1,644
	<u>247,052</u>	<u>220,463</u>
Total resources expended		
Net income	<u>4,668</u>	<u>12,668</u>

This page does not form part of the statutory financial statements