

REGISTERED COMPANY NUMBER: 03780128 (England and Wales)
REGISTERED CHARITY NUMBER: 1077230

Report of the Trustees and
Unaudited Financial Statements
For The Year Ended 31 December 2019
for
Family Mediators Association



Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Family Mediators Association

**Contents of the Financial Statements
For The Year Ended 31 December 2019**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 13
Detailed Statement of Financial Activities	14

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2019

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2019. 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

Objectives and aims

The aims and objectives of the trustees' are to lessen the impact of divorce, separation or family dispute and breakdown upon the parties and families, and to-

Promote advance and publicise family mediation as a means to resolving family disputes with particular reference to issues arising upon separation and divorce.

Promote and advance mediation involving lawyers and non-lawyers in a system of inter-disciplinary cooperation and to liaise with such professional bodies as it would from time to time consider appropriate.

Establish and maintain standards of practice and integrity for family mediators including a code of practice and rules for family mediators.

Provide and supervise training and education for family mediators.

Consider and deal with complaints concerning family mediators who are members of the Association.

Encourage research, study, discussion and publication in the field of mediation and to liaise with mediators in the EEC, USA and elsewhere in order to promote and coordinate the principles of mediation.

Advise and assist members in the practice of family mediation including advising on insurance accountability and publicity and other practical issues

Undertake such other activities as the Association or the Board may consider appropriate in the furtherance of the aims and objectives or the principles of family mediation.

And to continue to offer the best support possible to its members.

Public benefit

The charity is committed to the development of family mediation which it believes affords substantial potential benefits to separated couples and their children. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity provides an association for its members and a source of suitable training courses through its subsidiary to include the provision of foundation training for people from a range of backgrounds as family mediators. The charity is a member of the Family Mediation Council (FMC) and works with the FMC to advance the development of family mediation to include establishing standards applicable to family mediators which are then promulgated to the charity's members. The charity updates its members by means including regular newsletters. The charity has established Family Mediation Week which it intends to continue supporting on an annual basis in order to publicize the benefits of family mediation to the general public.

FINANCIAL REVIEW

Financial position

The trustees have reviewed the financial performance of the charity throughout the year, given the reduction in members and thus the reduction in income. They took steps during the course of the year to reduce the spending provided for in the budget in place at the beginning of the year.

Reserves policy

The Trustees aim to hold no less than three months operating costs as reserves. The level of reserves as at 31 December 2019 is £89,019 which is sufficient to cover more than one year's operating costs.

FUTURE PLANS

The trustees aim for 2020 is, at the least, to retain membership at the level of the year to 31st December 2019.

Family Mediators Association

Report of the Trustees For The Year Ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is incorporated as a company limited by guarantee under the Companies Act and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation. The rules and regulations, by which the Association is governed, are contained in the Memorandum and Articles of Association.

Organisational structure

The Board of Trustees meet at least quarterly to administer the charity. There are sub-committees covering professional standards & ethics &, education, legal aid, complaints, PPC, communications and marketing, and members, plus other subcommittees formed on an ad hoc basis for specific purposes.

There is an induction process and training programmes for all Trustees when they join the Board are in place and the Trustees agree, annually, the budget for the forthcoming year.

The Family Mediators Association (the Association) operates without a Chief Executive.

The affairs, property and funds of the Association are managed by a board of Trustees that consists of at least three and not more than sixteen members who are elected in accordance with the Articles of Association.

Up to one third of the elected Board (excluding the officers) retires at each Annual General Meeting and can be re-elected for one further term in office.

The elected officers retire as provided for in the Articles.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03780128 (England and Wales)

Registered Charity number

1077230

Registered office

Tozers LLP
Broadwalk House
Southernhay West
Exeter
Devon
EX1 1UA

Trustees

Miss A Braithwaite Director
Miss L L Caldwell Director
Ms P S Johnson Director
Miss A Palmer Director (resigned 3.10.19)
Ms B A Sayers Director
Ms V J Stirum Director
Mrs A J Walker Director (resigned 3.10.19)
Mrs J Wood Director (resigned 3.10.19)
Mr A B P Baines Director (resigned 3.10.19)
Miss S E Clark Director
Mr J G Brownrigg Director
Mrs N L Crowther Director (resigned 3.10.19)
A M Tremeer Director (resigned 3.3.19)
S Collins (appointed 3.10.19)
W Hogg (appointed 3.10.19)
R Eels (appointed 3.10.19)

Family Mediators Association

**Report of the Trustees
For The Year Ended 31 December 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Solicitors

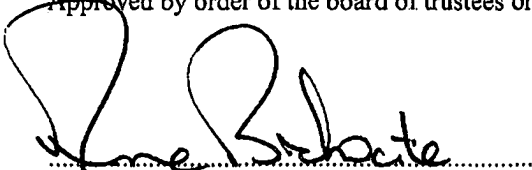
Tozers LLP.
Broadwalk House,
Southernhay West,
Exeter,
Devon,
EX1 1UA

TRUSTEES

No Trustee had, during or at the end of the year, any interest in contracts that are significant in relation to the Association's business. For the purposes of company law, the Trustees listed on page 1 are the Directors of the Association

The Association has taken out insurance for the Trustees and officers of the Association against liability arising from wrongful acts in relation to the charitable company, as permitted under Section 532 of the Companies Act 2006.

Approved by order of the board of trustees on 31st March 2020 and signed on its behalf by:



Miss A Braithwaite - Trustee

**Independent Examiner's Report to the Trustees of
Family Mediators Association**

I report on the accounts for the year ended 31 December 2019 set out on pages five to thirteen.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Fiona Struthers
Chartered Accountant
Atkinson Donnelly LLP
1 Cambuslang Court
Cambuslang
Glasgow
Strathclyde
G32 8FH

Date: 13th August 2020

Family Mediators Association
Statement of Financial Activities
For The Year Ended 31 December 2019

	Notes	31.12.19 Unrestricted fund £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable		55,646	57,250
 EXPENDITURE ON			
Charitable activities			
Charitable		53,316	58,183
 NET INCOME/(EXPENDITURE)		<u>2,330</u>	<u>(933)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward		86,689	87,622
 TOTAL FUNDS CARRIED FORWARD		<u><u>89,019</u></u>	<u><u>86,689</u></u>

The notes form part of these financial statements

Family Mediators Association

**Balance Sheet
31 December 2019**

	Notes	31.12.19 Unrestricted fund £	31.12.18 Total funds £
FIXED ASSETS			
Tangible assets	5	233	311
Investments	6	1	1
		<u>234</u>	<u>312</u>
CURRENT ASSETS			
Debtors	7	1,732	1,644
Cash at bank		97,196	91,490
		<u>98,928</u>	<u>93,134</u>
CREDITORS			
Amounts falling due within one year	8	(10,143)	(6,757)
		<u>88,785</u>	<u>86,377</u>
NET CURRENT ASSETS			
		<u>88,785</u>	<u>86,377</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>89,019</u>	<u>86,689</u>
NET ASSETS			
		<u>89,019</u>	<u>86,689</u>
FUNDS	9		
Unrestricted funds		89,019	86,689
TOTAL FUNDS		<u>89,019</u>	<u>86,689</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Family Mediators Association

Balance Sheet - continued
31 December 2019

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31/12/2019 and were signed on its behalf by:

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

Miss A Braithwaite - Trustee

Family Mediators Association

Notes to the Financial Statements For The Year Ended 31 December 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

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.

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.

Computer equipment - 20% on cost

Taxation

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Basic financial instruments

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Cash and Bank Balances

Cash and bank balances are measured at the transaction price

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2019**

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.19	31.12.18
	£	£
Depreciation - owned assets	78	78
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

All trustees are reimbursed for out of pocket expenses incurred during the year in the course of pursuing the activities of the charity, in accordance with the reimbursement policy of the charity. This is detailed in Board meeting expenses included in governance costs.

The total expenses reimbursed to the trustees were £2,667 (2018 - £6,441).

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Charitable	57,250
 EXPENDITURE ON	
Charitable activities	
Charitable	58,183
 NET INCOME/(EXPENDITURE)	 <u> </u> (933)
 RECONCILIATION OF FUNDS	
 Total funds brought forward	 87,622
 TOTAL FUNDS CARRIED FORWARD	 <u> </u> <u> </u> 86,689

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2019**

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2019 and 31 December 2019	<u>389</u>
DEPRECIATION	
At 1 January 2019	78
Charge for year	<u>78</u>
At 31 December 2019	<u>156</u>
NET BOOK VALUE	
At 31 December 2019	<u>233</u>
At 31 December 2018	<u>311</u>

6. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2019 and 31 December 2019	<u>1</u>
NET BOOK VALUE	
At 31 December 2019	<u>1</u>
At 31 December 2018	<u>1</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

FMA Trading Ltd

Registered office:

Nature of business: training provider

	%		
Class of share:	holding		
Ordinary	100		
		31.12.19	31.12.18
		£	£
Aggregate capital and reserves		21,247	581

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2019**

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Prepayments and accrued income	<u>1,732</u>	<u>1,644</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.19	31.12.18
	£	£
Accruals and deferred income	<u>10,143</u>	<u>6,757</u>

9. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
Unrestricted funds			
General fund	86,689	2,330	89,019
TOTAL FUNDS	<u>86,689</u>	<u>2,330</u>	<u>89,019</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	55,646	(53,316)	2,330
TOTAL FUNDS	<u>55,646</u>	<u>(53,316)</u>	<u>2,330</u>

Comparatives for movement in funds

	At 1.1.18	Net movement in funds	At 31.12.18
	£	£	£
Unrestricted funds			
General fund	87,622	(933)	86,689
TOTAL FUNDS	<u>87,622</u>	<u>(933)</u>	<u>86,689</u>

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2019**

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	57,250	(58,183)	(933)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>57,250</u>	<u>(58,183)</u>	<u>(933)</u>

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

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	87,622	1,397	89,019
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>87,622</u>	<u>1,397</u>	<u>89,019</u>

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	112,896	(111,499)	1,397
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>112,896</u>	<u>(111,499)</u>	<u>1,397</u>

10. RELATED PARTY DISCLOSURES

In the year two trustees were paid a total of £8,100 from FMA Trading Ltd for providing training services.

Family Mediators Association

**Notes to the Financial Statements - continued
For The Year Ended 31 December 2019**

11. CONSOLIDATED ACCOUNTS

The company and its subsidiary have claimed exemption from preparing consolidated accounts as it qualifies as a small group.

12. PROVISION AVAILABLE TO SMALLER ENTITIES

In common with many other businesses of our size and nature we use our independent examiners to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

Family Mediators Association

**Detailed Statement of Financial Activities
For The Year Ended 31 December 2019**

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Charitable activities		
Members' Subscriptions	55,646	57,250
Total incoming resources	<u>55,646</u>	<u>57,250</u>
EXPENDITURE		
Charitable activities		
Postage and stationery	843	668
Sundries	401	658
Administration Fee	39,732	39,338
Professional Fees	300	150
Subscriptions	535	500
Marketing	800	-
	<u>42,611</u>	<u>41,314</u>
Support costs		
Management		
Website costs	2,478	1,505
Insurance	1,145	1,145
Bank Charges	1,363	1,245
	<u>4,986</u>	<u>3,895</u>
Finance		
Depreciation of tangible fixed assets	78	78
Governance costs		
Accountancy fees	1,779	1,779
Board, committee & FMC meeting	3,862	11,117
	<u>5,641</u>	<u>12,896</u>
Total resources expended	<u>53,316</u>	<u>58,183</u>
Net income/(expenditure)	<u><u>2,330</u></u>	<u><u>(933)</u></u>