

**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 2018  
for  
Family Mediators Association**

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

**Family Mediators Association**  
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**For The Year Ended 31 December 2018**

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## **Family Mediators Association**

### **Report of the Trustees For The Year Ended 31 December 2018**

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 2018. 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 2015).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The aims and objectives of the Association 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.

##### **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 2018 is £86,689 which is sufficient to cover more than one year's operating costs.

#### **FUTURE PLANS**

The trustees aim for 2019 is, at the least, to retain membership at the level of the year to 31st December 2018.

## **Family Mediators Association**

### **Report of the Trustees For The Year Ended 31 December 2018**

#### **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
Ms B A Sayers	Director
Ms V J Stirum	Director
Mrs A J Walker	Director
Mrs J Wood	Director
Mr A B P Baines	Director
Miss S E Clark	Director
Mr J G Brownrigg	Director
Mrs N L Crowther	Director
A M Tremeer	Director

**Family Mediators Association**

**Report of the Trustees  
For The Year Ended 31 December 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent examiner**

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

**Solicitors**

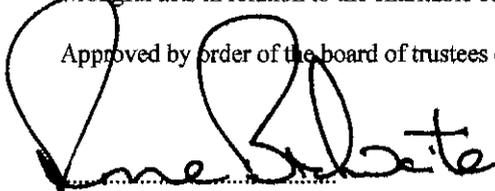
Tozers LLP.  
Broadwalk House,  
Southernhay West,  
Exeter,  
Devon,  
EX1 1UA

**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 of ..... *20<sup>th</sup> March 2019* 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 2018 set out on pages five to twelve.

**Respective responsibilities of trustees and examiner**

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 (as amended). 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 (as amended). 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 the course of 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*

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

Date: *26<sup>th</sup> March 2019*

**Family Mediators Association**  
**Statement of Financial Activities**  
**For The Year Ended 31 December 2018**

	Notes	31.12.18 Unrestricted fund £	31.12.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		-	7,110
<b>Charitable activities</b>			
Charitable		<u>57,250</u>	<u>60,750</u>
<b>Total</b>		<b>57,250</b>	<b>67,860</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable		<u>58,183</u>	<u>66,414</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(933)</b>	<b>1,446</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>87,622</b>	<b>86,176</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>86,689</u></b>	<b><u>87,622</u></b>

The notes form part of these financial statements

**Family Mediators Association**

**Balance Sheet  
At 31 December 2018**

	Notes	31.12.18 Unrestricted fund £	31.12.17 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	5	311	-
Investments	6	<u>1</u>	<u>1</u>
		312	1
 <b>CURRENT ASSETS</b>			
Debtors	7	1,645	8,862
Cash at bank		<u>91,490</u>	<u>90,883</u>
		93,135	99,745
 <b>CREDITORS</b>			
Amounts falling due within one year	8	<u>(6,758)</u>	<u>(12,124)</u>
<b>NET CURRENT ASSETS</b>		<u>86,377</u>	<u>87,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>86,689</u>	<u>87,622</u>
<b>NET ASSETS</b>		<u>86,689</u>	<u>87,622</u>
 <b>FUNDS</b>			
Unrestricted funds	9	<u>86,689</u>	<u>87,622</u>
<b>TOTAL FUNDS</b>		<u>86,689</u>	<u>87,622</u>

The notes form part of these financial statements

**Family Mediators Association**

**Balance Sheet - continued  
At 31 December 2018**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

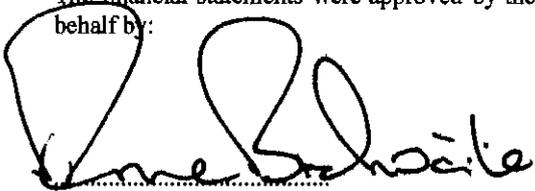
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 in accordance with Section 476 of the Companies Act 2006.

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.

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

The financial statements were approved by the Board of Trustees on 20<sup>th</sup> March 2019 and were signed on its behalf by:



Miss A Braithwaite -Trustee

**Family Mediators Association**  
**Notes to the Financial Statements**  
**For The Year Ended 31 December 2018**

**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 2015)', 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 the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment	- 20% on cost
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**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 2018**

**2. NET INCOME/(EXPENDITURE)**

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

	<b>31.12.18</b>	31.12.17
	<b>£</b>	<b>£</b>
Depreciation - owned assets	78	-
	<u>78</u>	<u>-</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

**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 £6,441 (2017 - £4,867).

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	7,110
<b>Charitable activities</b>	
Charitable	60,750
<b>Total</b>	<u>67,860</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Charitable	66,414
<b>Total</b>	<u>66,414</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>1,446</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	86,176
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>87,622</u></u>

**Family Mediators Association**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2018**

**5. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
Additions	389
	<hr/>
<b>DEPRECIATION</b>	
Charge for year	78
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2018	311
	<hr/> <hr/>
At 31 December 2017	-
	<hr/> <hr/>

**6. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 January 2018 and 31 December 2018	1
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2018	1
	<hr/> <hr/>
At 31 December 2017	1
	<hr/> <hr/>

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**

Nature of business: training provider

	%		
	holding		
Class of share:			
Ordinary	100		
		31.12.18	31.12.17
		£	£
Aggregate capital and reserves		581	1
		<hr/> <hr/>	<hr/> <hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18	31.12.17
	£	£
Prepayments and accrued income	1,645	8,862
	<hr/> <hr/>	<hr/> <hr/>

**Family Mediators Association**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2018**

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.18	31.12.17
	£	£
Trade creditors	-	4
Accruals and deferred income	6,758	12,120
	<u>6,758</u>	<u>12,124</u>

**9. MOVEMENT IN FUNDS**

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

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

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

**Comparatives for movement in funds**

	At 1.1.17	Net movement in funds	At 31.12.17
	£	£	£
<b>Unrestricted Funds</b>			
General fund	86,176	1,446	87,622
	<u>86,176</u>	<u>1,446</u>	<u>87,622</u>
<b>TOTAL FUNDS</b>	<u>86,176</u>	<u>1,446</u>	<u>87,622</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	67,860	(66,414)	1,446
	<u>67,860</u>	<u>(66,414)</u>	<u>1,446</u>
<b>TOTAL FUNDS</b>	<u>67,860</u>	<u>(66,414)</u>	<u>1,446</u>

**Family Mediators Association**

**Notes to the Financial Statements - continued  
For The Year Ended 31 December 2018**

**9. MOVEMENT IN FUNDS - continued**

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General fund	86,176	513	86,689
	<u>86,176</u>	<u>513</u>	<u>86,689</u>
<b>TOTAL FUNDS</b>	<u>86,176</u>	<u>513</u>	<u>86,689</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 £
<b>Unrestricted funds</b>			
General fund	125,110	(124,597)	513
	<u>125,110</u>	<u>(124,597)</u>	<u>513</u>
<b>TOTAL FUNDS</b>	<u>125,110</u>	<u>(124,597)</u>	<u>513</u>

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.

**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 2018**

	31.12.18	31.12.17
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	7,110
<b>Charitable activities</b>		
Members' Subscriptions	<u>57,250</u>	<u>60,750</u>
<b>Total incoming resources</b>	<u>57,250</u>	<u>67,860</u>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Postage and stationery	668	698
Sundries	658	599
Administration Fee	39,338	38,192
Professional Fees	150	489
Subscriptions	500	500
Marketing	-	6,937
	<u>41,314</u>	<u>47,415</u>
<b>Support costs</b>		
<b>Management</b>		
Website and Online Membership Forms	1,505	4,049
Insurance	1,145	1,245
Bank Charges	1,245	1,395
	<u>3,895</u>	<u>6,689</u>
<b>Finance</b>		
Depreciation of tangible fixed assets	78	-
<b>Governance costs</b>		
Accountancy fees	1,779	1,638
Board, committee & FMC meeting	11,117	10,672
	<u>12,896</u>	<u>12,310</u>
<b>Total resources expended</b>	<u>58,183</u>	<u>66,414</u>
<b>Net (expenditure)/income</b>	<u><u>(933)</u></u>	<u><u>1,446</u></u>

This page does not form part of the statutory financial statements