

ASHFORD MEDIATION SERVICE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

ASHFORD MEDIATION SERVICE

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ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees	Ms B Naiken-Payne Mrs E Neighbour, Secretary (resigned 20 May 2020) Mrs S Pitt, Chair Mr E Young (appointed 20 May 2020) Ms S Malone
Charity registered number	1065625
Principal office	The Annexe Tufton Street Ashford TN23 1BT
Independent Examiner	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report and financial statements for the Ashford Mediation Service for 1 April 2020 to 31 March 2021. The financial statements have been prepared in accordance with the charity's constitution, the Annual Returns guidance from the Charity Commission and the Charities Act 2011.

Objectives and activities

a. OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The objectives of the Service are to provide a mediation service to the communities of Ashford Borough, Kent and beyond in order to help citizens resolve their differences and to prevent escalation of disagreements which might result in intervention by the Police, Social Services or other Public Bodies. It helps people with neighbourhood, family, intergenerational and workplace disputes as well as child access issues.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

The Service achieves this with the help of volunteer mediators, volunteer trustees as well as a range of sector specific volunteers. The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Services aims and objectives and in planning future activities and setting policies for the year ahead.

The Charity carries out these objectives by:

1. Funding the promotion of the Service to the citizen, organisations and stakeholders who could benefit from engagement with the Service;

2. Identifying, recruiting and training mediators who can help individuals or organisations resolve their difference in a safe and neutral place;

3. Working as partners with other organisations to ensure that we can collaborate in the best interests of the community.

By focussing on these objectives, we achieve our strategic priorities of providing an accessible service for the community.

ASHFORD MEDIATION SERVICE

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

Achievements and performance

a. REVIEW OF THE YEAR

This year has been like no other due to the global pandemic that has affected everyone's lives. This is certainly true for Ashford Mediation Service which, whilst off to a good financial and service delivery start at the beginning of the year, has found its operation severely disrupted.

The service has been especially challenged in attracting ongoing financial support, during these difficult times.

On a positive note, we made a very swift and positive decision at the start of the pandemic, to continue our services and indeed, we took the opportunity to extend our remit to help support the community as the pandemic unfolded.

Not only did our office staff transfer to home working, but we transitioned all of our mediation service to online operations. In addition, we introduced a 'Listening Ear and Keep in Touch Service', providing much needed support, and coping strategies to people unable to access traditional face-to-face mediation due to their situation. As one of the few voluntary mediation services which remained open during the whole of the year, we also found ourselves dealing with callers who had nowhere else to go for advice, and we also became a referral point to other services. These services accounted for c90 callers.

Despite the real challenges for both mediators and affected parties, we dealt with c70 cases which transitioned through the process of mediation. Unusually, but not surprisingly, less cases made it to round table mediation, as many people were too challenged with the emotional and practical aspects of the pandemic to fully engage with the process.

We are therefore pleased to report that 50% of these cases were resolved despite the obvious challenges all were presented with.

We were also delighted to be the recipients of grant funding of over £17,000 from The National Lottery Community Fund which enabled us to purchase 19 laptops to provide dedicated home working for our volunteers. It also enabled us to instigate a significant awareness raising campaign and carry out additional training for our mediators.

In May we kick started our 'Keep Ashford Talking' initiative to build collaborative relationships with partners across all of the public sectors bodies and agencies in the Ashford Borough area that in some way must manage or influence those in conflict. We hosted an on- line forum of over 40 representatives with the key -note speech delivered by The Kent Police and Crime Commissioner, Matthew Scott. As a result of this we were able connect and support other agencies and start a signposting campaign to help the community to access the appropriate services more easily and quickly. We intend to continue this initiative, following the easing of the pandemic, and securing of further resources.

Finally, whilst we were aware that Ashford Police Station would at some point be undertaking a considerable refurbishment, we were informed in February that we would have to vacate our office immediately. Although we have not been operating from the Police Station because of Covid restrictions, we nevertheless intended to maintain some sort of office facility and space for training and to mediate clients who wish to use the face -to- face service. This relocation from the Police Station means that we are now considering what our future office and meeting space requirements might be, given the changes in working arrangements, service delivery etc, and we are currently discussing options with both the Police and Ashford Borough Council.

ASHFORD MEDIATION SERVICE

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

Achievements and performance (continued)

b. OUR PEOPLE

Due to the financial challenges that we faced last year; the Trustees were required to rethink how we managed our main financial commitments which centred around staffing costs. As a consequence of the financial impact on the service, we have had to reluctantly restructure the team which led to the departure of our Development Director, Ian Redding.

We are most grateful to his dedication to the service over the past 18 months and recognise the extra effort and time he gave to making the transition to home working and enabling the service to remain operational.

Our part time office administrator Brenda Wisbey, also left the service in February, deciding it was time to retire. We would also like to recognise Brenda's contribution, initially as a volunteer, and latterly as member of staff and wish her well for the future.

With regards to our mediators, this has been a very challenging year and has adversely effected availability because of the circumstances and challenges of the pandemic. We are however extremely grateful to those who were still able to give their time and look forward to welcoming back those who have had difficult challenges to deal with during the pandemic. On a positive note, we are very pleased to have recruited and trained 12 new mediators and now have 27 mediators.

This year has been equally challenging for our Trustees, Sandra Malone, Belinda Naiken-Payne and Edward Young, and due to the current situation with no paid staff, we find ourselves operating by their goodwill alone. I would like to thank them all for their insight, advise and dedication to the service.

Finally, I would like to thank our other volunteers Michelle Henry and Adrian Angol-Henry and Roger Pitt and Milly Pitt who have provided us with a range of administration and IT support during the year.

Financial review

a. GOING CONCERN

As Trustees we share, individually and collectively, a responsibility to ensure the charity only continues to operate and incur expenditure to the extent it can reasonably expect to be able to cash settle its debts. At all times we have a responsibility to ensure we are trading as a 'going concern'. But in times of massive economic shock such as the recent pandemic, our responsibility is to remain vigilant and our readiness to act when we detect financial risk is acute.

In the annual accounts we should always assess whether we can reasonably see our way forward to trade for the year ahead, with that assessment taking account of the degree of confidence we have that income will hold up compared to the committed expenditure we plan to incur. In these economically difficult times, we should be assessing our forward liquidity versus committed costs very frequently, and not longer than monthly, which is how we have operated on a weekly basis since the outbreak of Covid 19.

ASHFORD MEDIATION SERVICE

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

b. FINANCIAL REVIEW

None of the work we do would be possible without the invaluable support given to us consistently by Ashford Borough Council and we would particularly like to thank them for their support during a challenging transition last year and their financial contribution of £15,000.

Grateful thanks must also go to Kent Police who have generously accommodate us with an office and training facilities to the value of £11,500 per annum.

Also, to Magee Gammon our accountants who provided their Independent Examination services pro-bono.

The Trustees have an ambition to maintain free reserves and unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to manage the Service without disruption. At the end of this financial year the Service held unrestricted reserves of £16,683, which equates to just under five months of free reserves. This falls within the Trustee's ambitions to hold between four and nine months of reserves.

We started this fiscal year with a reserve balance of £17,545. Our income during the year was £59,749 and our expenditure was £60,611, leaving us with a balance of £16,683.

During the year, and in addition to the above mentioned, we had several grants in, including from individuals as well as Charitable Trusts namely:- Tourle Foundation £4,900; KFC Auston Trust £2,000; Cooperative Community Fund £1,243; Godinton Charitable Trust £2500; Donations £1,900.

ASHFORD MEDIATION SERVICE

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

Structure, governance and management

a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27th May 2020.

The Association is established to promote the provision of a mediation service in the area covered by Ashford Borough Council and beyond ("the area of benefit") in order to prevent the escalation of and, resolve existing conflicts. AMS will advance the education of the public in the said area in the purposes and methods of mediation and in the nature and causes of such disputes or conflicts.

AMS believes that early involvement of the Service means that it is less likely further intervention will be required by either the Police, Social Services, or other public organisations. Intervention by AMS early, prevents escalation and therefore creates a more harmonious living and working environment for all. Mediation provides an opportunity for individuals to resolve conflict in the home, and in the community leading to a reduction in anxiety and mental health issues.

The Service is governed by Trustees of which there shall be no more than 12 members. New Trustees are appointed by the existing Trustees after an established process, including open recruitment and face to face interviews to ensure that the Board of Trustees is inclusive and diverse and representative of the clients that are assisted by the Service.

It is important to keep the skills and composition of the Trustee body and succession planning under review. The Trustees have also developed a code of conduct for Trustees which is located on the website of the Service including a formal statement of role and responsibilities and provision for Trustee training. This policy is called "Trustee Policy and Code of Conduct" and can be found under the section: About Us/ Policies. Here is the link: <https://ashfordmediation.co.uk/2020/10/07/trustee-policy-and-code-of-conduct/>

Trustees may serve for three years after which they may put themselves forward for re-appointment for another three-year period after which they must stand down.

All Trustees give of their time freely and no Trustee remuneration was paid in the financial year 2020-2021.

Details of Trustee expenses are disclosed in the Annual Report and Accounts as part of this document. Trustees are required to disclose all relevant interests and register them with the Chair and in accordance with the Service's policy, withdraw from decisions where a conflict of interest arises. In this year, a conflict of interest declaration was registered by Edward Young with regards to the purchase of new laptops from PC World, whilst he was an employee there. He therefore abstained from decision making in the consideration of suppliers.

At the quarterly Trustees' meetings, the Trustees agree the broad strategy and areas of activity for the Service, including consideration of funding, fundraising, strategy, grant making, reserves and risk management policies and performance. The day-to-day administration of the Service and the processing and handling of cases had been delegated to the Development Director and the Administrator, but is now currently being managed by temporary mediator support and Trustees, as previously reported.

b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

Mrs E Neighbour (resigned May 2020)
Ms S Malone
Ms B Naiken-Payne
Mrs S Pitt
Mr E Young

ASHFORD MEDIATION SERVICE

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

Structure, governance and management (continued)

c. RISK MANAGEMENT

The Trustees have considered the major risks to which the charity is exposed and review those risks on a regular basis with established systems and procedures to manage those risks as appropriate.

The Trustees consider the variability of their funding sources constitutes the charity's major financial risk. This risk is managed on a monthly basis and one of the prime tasks of the Service, its volunteers and its Trustees is to source stable funding for the Service to mitigate this risk.

The major operational risk for the Service is to ensure that citizens, referring organisations and key stakeholders have a thorough understanding of the Service, how they can access it and how it will benefit them or their clients. As part of this risk, the Service must also ensure that there are always a number of skilled and trained mediators available to work with clients who either access the Service or are referred to the Service.

PLANS FOR THE FUTURE

Notwithstanding the above support and considerable achievements this year, the Covid Pandemic has had a significant impact on the operation of the service.

At the end of this year, we find ourselves celebrating the successes of this year but needing to consider how we continue to provide a flexible and sustainable service going forward.

Our main challenge continues to be the accessing grant funding to support office staff for which we believe we need approximately £60,000. At year end our balance of £16,683 and the 20/21 £14,000 pa grant from Ashford Borough Council gives us a reasonable starting point. We are also waiting to hear the results of a number of grants to the value of £100K for which we have applied.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic. The need for conflict resolution and early intervention in the current conditions are very much evident and the stress on families and communities is impacting on people's wellbeing and mental health.

Our plans for the upcoming year include piloting a Youth Mediation Service where we hope to identify the needs of young people within the community and identifying those in a position to help implement such a service, which could include educators, youth leaders and youth groups, social services and the police.

Our free mediation service, 'Listening Ear', signposting and longer-term education plans are clearly a positive contribution to the community of Ashford as a whole.

It was agreed that the Trustees would meet and review progress on a monthly basis.

ASHFORD MEDIATION SERVICE

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

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report 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 & Wales 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and 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.

Approved by order of the members of the board of Trustees on 15 May 2021 and signed on their behalf by:

Mrs S Pitt
Chair

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

Independent Examiner's Report to the Trustees of Ashford Mediation Service ('the charity')

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 May 2021

Mr Roland Parry FCA

Magee Gammon Corporate Limited

Chartered Accountants

Henwood House

Henwood

Ashford

Kent

TN24 8DH

ASHFORD MEDIATION SERVICE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	37,371	22,378	59,749	51,548
Total income		<u>37,371</u>	<u>22,378</u>	<u>59,749</u>	<u>51,548</u>
Expenditure on:					
Raising funds		1,500	1,500	3,000	-
Charitable activities	4	42,915	14,696	57,611	43,124
Total expenditure		<u>44,415</u>	<u>16,196</u>	<u>60,611</u>	<u>43,124</u>
Net (expenditure)/income					
		<u>(7,044)</u>	<u>6,182</u>	<u>(862)</u>	<u>8,424</u>
Transfers between funds	13	<u>6,182</u>	<u>(6,182)</u>	<u>-</u>	<u>-</u>
Net movement in funds					
		<u>(862)</u>	<u>-</u>	<u>(862)</u>	<u>8,424</u>
Reconciliation of funds:					
Total funds brought forward		17,545	-	17,545	9,121
Net movement in funds		(862)	-	(862)	8,424
Total funds carried forward		<u>16,683</u>	<u>-</u>	<u>16,683</u>	<u>17,545</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 21 form part of these financial statements.

ASHFORD MEDIATION SERVICE

**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
Fixed assets			
Intangible assets	8	1,440	1,440
Tangible assets	9	5,841	218
		7,281	1,658
Current assets			
Debtors	10	846	219
Cash at bank and in hand		8,623	15,762
		9,469	15,981
Creditors: amounts falling due within one year	11	(67)	(94)
		9,402	15,887
Total net assets		16,683	17,545
Charity funds			
Unrestricted funds	13	16,683	17,545
Total funds		16,683	17,545

The financial statements were approved and authorised for issue by the Trustees on 15 May 2021 and signed on their behalf by:

.....
Mrs S Pitt
 Chair

The notes on pages 12 to 21 form part of these financial statements.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Ashford Mediation is a charity registered in England and Wales under charity number 1065625.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Ashford Mediation Service meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Intangible assets and amortisation

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, as below.

Depreciation is provided on the following bases:

Office equipment	- 25% reducing balance basis
Computer equipment	- 33.3% straight line basis

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	11,500	-	11,500	11,500
Grants	21,000	22,378	43,378	39,190
Similar incoming resources	4,871	-	4,871	858
	37,371	22,378	59,749	51,548
<i>Total 2020</i>	51,548	-	51,548	

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	<u>42,915</u>	<u>14,696</u>	<u>57,611</u>	<u>43,124</u>
<i>Total 2020</i>	<u>43,124</u>	<u>-</u>	<u>43,124</u>	

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Charitable activities	<u>55,855</u>	<u>1,756</u>	<u>57,611</u>	<u>43,124</u>
<i>Total 2020</i>	<u>43,030</u>	<u>94</u>	<u>43,124</u>	

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Outreach activities	2,857	2,857	-
Trustees expenses	31	31	-
Mediators expenses	-	-	428
Advertising and publicity	536	536	-
Office salary	33,063	33,063	26,343
Recruitment expenses	-	-	1,800
Office stationery	151	151	647
Printing, postage and telephone	134	134	159
Computer costs	1,375	1,375	300
Training mediation	4,950	4,950	1,250
Insurance	333	333	217
Removal costs	318	318	-
Rent	11,500	11,500	11,500
Bank charges	69	69	73
Depreciation	436	436	163
Room hire	-	-	100
Sundry expenses	-	-	50
Covid supplies and equipment	102	102	-
	<u>55,855</u>	<u>55,855</u>	<u>43,030</u>

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Payroll fees	<u>1,756</u>	<u>1,756</u>	<u>94</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6. Staff costs

	2021 £	2020 £
Wages and salaries	33,063	26,310
Contribution to defined contribution pension schemes	-	33
	33,063	26,343

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	2	1

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL-).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Intangible assets

	Website costs £
Cost	
At 1 April 2020	1,440
At 31 March 2021	1,440
Net book value	
At 31 March 2021	1,440
At 31 March 2020	1,440

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2020	148	3,833	3,981
Additions	-	6,059	6,059
At 31 March 2021	148	9,892	10,040
Depreciation			
At 1 April 2020	139	3,624	3,763
Charge for the year	2	434	436
At 31 March 2021	141	4,058	4,199
Net book value			
At 31 March 2021	7	5,834	5,841
<i>At 31 March 2020</i>	<i>9</i>	<i>209</i>	<i>218</i>

10. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	183	182
Prepayments and accrued income	663	37
	846	219

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	67	94

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Financial instruments

	2021 £	2020 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>8,623</u>	<u>15,762</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
General Funds - all funds	<u>17,545</u>	<u>37,371</u>	<u>(44,415)</u>	<u>6,182</u>	<u>16,683</u>
Restricted funds					
CAF Tourle	-	4,900	(4,900)	-	-
National Lottery	-	17,478	(11,296)	(6,182)	-
	<u>-</u>	<u>22,378</u>	<u>(16,196)</u>	<u>(6,182)</u>	<u>-</u>
Total of funds	<u><u>17,545</u></u>	<u><u>59,749</u></u>	<u><u>(60,611)</u></u>	<u><u>-</u></u>	<u><u>16,683</u></u>

CAF Tourle - Restricted Fund

This funding was granted in order to fund the training of new mediators. The fund has been expended in full in the year.

National Lottery - Restricted Fund

This funding was granted in order to provide the equipment and resources to allow the core activities to continue remotely during and after the lockdown initiated by the Covid-19 pandemic. The transfers from the fund were to take into account the capital expenditure on IT equipment totalling £6,059 as well as the unspent balance of the fund of £123 which has been agreed can be transferred to unrestricted general reserves.

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Unrestricted funds				
General Funds	<u>9,121</u>	<u>51,548</u>	<u>(43,124)</u>	<u>17,545</u>

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	17,545	37,371	(44,415)	6,182	16,683
Restricted funds	-	22,378	(16,196)	(6,182)	-
	<u>17,545</u>	<u>59,749</u>	<u>(60,611)</u>	<u>-</u>	<u>16,683</u>

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
General funds	<u>9,121</u>	<u>51,548</u>	<u>(43,124)</u>	<u>17,545</u>

15. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £Nil (2020 - £33). £Nil (2020 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

There were no related party transactions during the year (2020 - none).