

**ASHFORD MEDIATION SERVICE**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# 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 2022

<b>Trustees</b>	S Pitt, Chair B Naiken-Payne, Trustee S Malone, Trustee E Young, Trustee (appointed 20 May 2020) P C Boucher, Trustee (appointed 21 September 2021) B J Whitworth, Trustee (appointed 21 September 2021) N Malik, Trustee (appointed 14 December 2021)
<b>Charity registered number</b>	1065625
<b>Principal office</b>	Compass House Tufton Street Ashford TN23 1EE
<b>Independent Examiner</b>	Magee Gammon Corporate Limited Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

## **ASHFORD MEDIATION SERVICE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees present their annual report and financial statements for the Ashford Mediation Service for 1 April 2021 to 31 March 2022. 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.

#### **Achievements and performance**

##### **a. REVIEW OF THE YEAR**

We are delighted to report that Ashford Mediation Service has offered free mediation and signposting services to well over 500 people in the past year, but by our calculations, we have affected nearly 4,000 in the borough of Ashford, Kent.

We come to that conclusion because our research has demonstrated that people experiencing conflict and disputes, normally share their stories with at least eight other people.

Being able to positively help people resolves their differences, means that entire families and sometimes whole communities will be able to live better and more harmoniously together.

Part of our work has included 'signposting' people to other services that are better equipped to help them. For example, while we do mediate in child access cases, we do not legally undertake child access arrangements.

Instead, we are proud to work side-by-side with 45 partner organisations in Kent to facilitate the right services for individuals and families.

## **ASHFORD MEDIATION SERVICE**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

#### **Achievements and performance (continued)**

This year has seen a remarkable turnaround in our finances as well as in our approach to managing the service. As reported last year, we were particularly challenged in attracting ongoing financial support. Further details are given in the financial review section which begins at paragraph 22 of this report. Overall, our year end financial position is much improved.. This has been achieved through a focussed approach to grant funding, a clear vision for the future development of the service and significant input from our Trustees working alongside a professional fundraising organisation.

On another positive note, we were able to appoint a new Service Development Manager, David Jonker in September, followed by our part time administrative officer, Abi Williams, in November.

Until the appointments noted above, we managed the service through the goodwill of our Trustees and volunteers and I would like to thank those who so generously gave their time to keep the service operating, delivering an excellent service to the public during this time.

Over the past year, we also transitioned our offices from Ashford Police Station to our new permanent home in Compass House, located next to the Police Station in Tufton Street.

We are extremely grateful to Kent Police for generously providing the office space and all the amenities that go with it.

David Jonker's appointment in September heralded the start of renewed commitment to move the service forward, reengaging with mediators and focussing on identifying areas of need in our community.

We identified two areas of concern last year and they will form our focus in the year to come. The two areas of note are conflict within families and conflict with and between youth.

We understand that by reducing conflict between parties has a positive direct, and ripple effect on more people than those in the specific mediation process. It is therefore important to recognise that when we help people through mediation we improve the lives of other family members, neighbours and the wider community and reduce the intervention required by other services.

Our effective marketing campaign and commitment to the 'Keep Ashford Talking' initiative launched by Matthew Scott, the Kent Police and Crime Commissioner in May 2020 resulted in the further development of our signposting service to clients enabling us to provide advice, referrals, and mediation to over 105 clients. As a result of the marketing campaign which we launched in conjunction with Ashford Borough Council's excellent marketing department, we increased our self-referrals from the public by 180%.

Finally, following the appointment of our consultant IT manager, Iain Nicholson, in January 2022, we are also making significant progress on finalising our IT infrastructure enabling the service to integrate its processes to manage our communications, cases, and client information centrally and systematically. It will also enable us to access more detailed information about the quality and quantity and outcomes of our service. We thank him for his hard work and assistance in reaching our IT ambitions.

## **ASHFORD MEDIATION SERVICE**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

#### **Achievements and performance (continued)**

##### **b. OUR PEOPLE**

We are delighted to have appointed David Jonker Service Development Manager and Abi Williams, as noted above. David is an accredited mediator and originally joined us in 2019 as a volunteer mediator having previously run his own mediation business in South Africa. Abi joined us in November and has a wealth of office management and administrative experience. We are extremely pleased to have both David and Abi on board.

With regards to our mediators this has been a challenging time with individuals' changing circumstances, particularly during the pandemic, affecting their ability to volunteer. However, we have achieved a more stable volunteer base in the last six months and of our 21 mediators, have a core group of 13 who take on cases and engage actively with the service. We appointed two new mediators this year and are actively seeking new volunteers.

With a new manager in place for 6 months our aim has very been to refocus our attention on the amazing volunteers who have maintained the service over the past two years. We have reintroduced monthly team meetings focusing on developing knowledge and reinforcing support structures. Our whole training and development strategy is also under review with the aim of ensuring we have a programme that not only supports our volunteers but ensure we continue to provide a consistent quality service to the community of Ashford.

As always, we are extremely grateful to our volunteer mediators who give their time and expertise and without whom we would not be able to provide a service.

I am also pleased to report that we have appointed three new Trustees to the Board; Jon Whitworth, Nazneen Malik and Peta Boucher who have all already made a significant contribution to the development of the service. I would also like to thank Sandra Malone, Edward Young and Belinda Naiken Payne for their continued commitment and dedication to the service.

#### **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 2022**

#### **b. FINANCIAL REVIEW**

I am delighted to report that our financial position is at its strongest in the history of the service due to a clear focus on developing our expertise and attention to grant funding. A successful grant application from The Kent Community Foundation enabled us to work with a professional grant application organisation which resulted in a number of successful applications the most significant of which was a £78,060, 3 year grant, from The National Lottery Community Fund. A list of the other grants that we are most grateful for, and have secured this year is attached in Appendix 1.

We continue to thank Ashford Borough Council for their steadfast support to the service and their financial contribution of £14,000.

Also, and very importantly, our thanks goes 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 four to nine 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 funds of £43,343 which equates to 15 months of free reserves.

We started this fiscal year with a bank balance of £8,548. Our income during the year was £64,602 and our expenditure was £30,130, leaving us with a balance of £43,020.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 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 2021-2022.

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:

S Pitt  
S Malone  
B Naiken-Payne  
E Young  
P Boucher  
B Whitworth  
N Malik

## **ASHFORD MEDIATION SERVICE**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

#### **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**

We have great ambitions to move ahead with our plans to grow and expand the service in the future and we noted above that we plan to focus on two core areas this coming year: families and youth. To maintain our positive financial position and ensure we have grant funding to sustain the service going forward we intend to recruit grant funding expertise.

Our financial ambition is to secure an annual income of at least £60,000 enabling us to provide security for one full time Manager and one part time office support member. As our actual case numbers increase to an anticipated circa 300 referrals p.a, we will require additional staff hours which will require additional funding.

To this end we have established a fundraising strategy and process which ensures we operate a rolling programme of applications. With more time now available for strategic work we are also deploying our Trustees to develop ongoing and robust relationships with key grant funders who support our aims.

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 which we had planned to do last year but were unable to deliver because of lack of resources. Our intention is to identify the needs of young people within the community and those in a position to help implement such a service, which could include educators, youth leaders and youth groups, social services, and the police.

This year we are reintroducing a support service to individuals who wish to come to mediation, but the other party is unwilling to do so. Rather than have no further means of recourse this will help to provide alternative courses of action for the client to consider, moving the situation forward.

We will continue to advertise our free mediation service and encourage self-referrals from the public. We have in place a more consistent strategy for stakeholder management and the means with which to deliver it.

Once our IT infrastructure is in place this will give us the information, we require to better monitor our outcomes and the impact of our service and to continue to develop our profile as a professional free mediation and resolution support for the community of Ashford.

In conclusion, we remain strongly committed to providing the free mediation services that our community has come to expect and appreciate as we move forward in this year to come.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

#### 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 2022 and signed on their behalf by:

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**Mrs S Pitt**  
Chair

## ASHFORD MEDIATION SERVICE

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### 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 2022.

#### Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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 2022

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 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Donations and legacies	3	47,228	18,112	65,340	59,749
<b>Total income</b>		<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	<u>59,749</u>
<b>Expenditure on:</b>					
Raising funds		4,510	-	4,510	3,000
Charitable activities	4	16,058	13,360	29,418	57,611
<b>Total expenditure</b>		<u>20,568</u>	<u>13,360</u>	<u>33,928</u>	<u>60,611</u>
<b>Net movement in funds</b>		<u>26,660</u>	<u>4,752</u>	<u>31,412</u>	<u>(862)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,683	-	16,683	17,545
Net movement in funds		26,660	4,752	31,412	(862)
<b>Total funds carried forward</b>		<u>43,343</u>	<u>4,752</u>	<u>48,095</u>	<u>16,683</u>

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

The notes on pages 12 to 22 form part of these financial statements.

**ASHFORD MEDIATION SERVICE**

**BALANCE SHEET  
AS AT 31 MARCH 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	8	964	1,440
Tangible assets	9	3,774	5,841
		4,738	7,281
<b>Current assets</b>			
Debtors	10	398	846
Cash at bank and in hand		43,095	8,623
		43,493	9,469
Creditors: amounts falling due within one year	11	(136)	(67)
		43,357	9,402
<b>Total net assets</b>		48,095	16,683
<b>Charity funds</b>			
Unrestricted funds	13	43,343	16,683
<b>Total funds</b>		48,095	16,683

The financial statements were approved and authorised for issue by the Trustees on 15 May 2022 and signed on their behalf by:

\_\_\_\_\_  
**Mrs S Pitt**  
 Chair

The notes on pages 12 to 22 form part of these financial statements.

## ASHFORD MEDIATION SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 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 2022

#### 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 2022

#### 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 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 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	958	-	958	11,500
Grants	46,270	18,112	64,382	43,378
Similar incoming resources	-	-	-	4,871
	<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	<u>59,749</u>
<i>Total 2021</i>	<u>37,371</u>	<u>22,378</u>	<u>59,749</u>	

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Charitable activities	16,058	13,360	<b>29,418</b>	57,611
<i>Total 2021</i>	42,915	14,696	57,611	

**5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Charitable activities	29,350	68	<b>29,418</b>	57,611
<i>Total 2021</i>	55,855	1,756	57,611	

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**5. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Outreach activities	-	-	2,857
Trustees expenses	96	<b>96</b>	31
Marketing, advertising and publicity	2,645	<b>2,645</b>	536
Office salary	-	-	33,063
Office stationery	-	-	151
Printing, postage and telephone	140	<b>140</b>	134
Computer costs	1,026	<b>1,026</b>	1,375
Training mediation	1,000	<b>1,000</b>	4,950
Insurance	333	<b>333</b>	333
Removal costs	-	-	318
Rent	958	<b>958</b>	11,500
Bank charges	96	<b>96</b>	69
Depreciation	2,067	<b>2,067</b>	436
Recruitment costs	1,560	<b>1,560</b>	-
Management consultancy	11,800	<b>11,800</b>	-
Administrative services	6,660	<b>6,660</b>	-
Repairs and renewals	100	<b>100</b>	-
Sundry expenses	393	<b>393</b>	-
Covid supplies and equipment	-	-	102
Website amortisation	476	<b>476</b>	-
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	29,350	<b>29,350</b>	55,855
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

**Analysis of support costs**

	<b>Activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Payroll fees	68	<b>68</b>	1,756
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. Staff costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	-	33,063
	-	33,063
	-	33,063

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

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
Employees	-	2
	-	2
	-	2

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 (2021 - £NIL).

During the year ended 31 March 2022, expenses totalling £96 were reimbursed or paid directly to 1 Trustee (2021 - £31 to 1 Trustee) in respect of travel and subsistence costs.

**8. Intangible assets**

	<b>Website costs</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2021	1,440
At 31 March 2022	1,440
<b>Amortisation</b>	
Charge for the year	476
At 31 March 2022	476
<b>Net book value</b>	
At 31 March 2022	964
At 31 March 2021	1,440

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Tangible fixed assets**

	Office equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2021	148	9,892	10,040
At 31 March 2022	148	9,892	10,040
<b>Depreciation</b>			
At 1 April 2021	141	4,058	4,199
Charge for the year	1	2,066	2,067
At 31 March 2022	142	6,124	6,266
<b>Net book value</b>			
At 31 March 2022	6	3,768	3,774
<i>At 31 March 2021</i>	7	5,834	5,841

**10. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Other debtors	183	183
Prepayments and accrued income	215	663
	398	846
	398	846

**11. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Accruals and deferred income	136	67
	136	67

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. Financial instruments**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>43,095</b>	<b>8,623</b>

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 2022**

**13. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2022 £</b>
<b>Unrestricted funds</b>				
General Funds - all funds	<u>16,683</u>	<u>47,228</u>	<u>(20,568)</u>	<u>43,343</u>
<b>Restricted funds</b>				
National Lottery	-	15,612	(13,260)	2,352
KFC Add Hope Foundation	-	2,000	-	2,000
Linda Hogan Community Fund	-	500	(100)	400
	<u>-</u>	<u>18,112</u>	<u>(13,360)</u>	<u>4,752</u>
<b>Total of funds</b>	<u><u>16,683</u></u>	<u><u>65,340</u></u>	<u><u>(33,928)</u></u>	<u><u>48,095</u></u>

**National Lottery - Restricted Fund**

This funding was granted in order to appoint an Operations Manager, a role that was filled during the year.

**KFC Add Hope Foundation - Restricted Fund**

This funding was granted in order to develop a pilot Youth Mediation Service. The funds remain unspent at the balance sheet date.

**Linda Hogan Community Fund - Restricted Fund**

This funding was granted in order to train a Youth Mediator. Training of the Youth Mediator commenced in the year.

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**13. Statement of funds (continued)**

**Statement of funds - prior year**

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

**14. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2022</b>
	£	£	£	£
General funds	16,683	47,228	(20,568)	43,343
Restricted funds	-	18,112	(13,360)	4,752
	<b>16,683</b>	<b>65,340</b>	<b>(33,928)</b>	<b>48,095</b>

**Summary of funds - prior year**

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

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	3,774	-	<b>3,774</b>
Intangible fixed assets	964	-	<b>964</b>
Current assets	38,741	4,752	<b>43,493</b>
Creditors due within one year	(136)	-	<b>(136)</b>
<b>Total</b>	<b>43,343</b>	<b>4,752</b>	<b>48,095</b>

**16. Related party transactions**

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

## GRANT APPLICATIONS 2021/22

GRANT APPLICATIONS 2021/22			
AMS			
What was the application ?	What was it for?	How much was requested?	What was the outcome
Godinton Charitable Trust	Volunteer Mediator Recruitment	£4K	Awarded £2,500 (last year)
Linda Hogan Community Fund	Mediator Training	£500	Awarded £500
KCF Community Grant	Youth Mediation Pilot	£3K	Awarded £3000
Kentucky Fried Chicken	Youth Mediation	£2k	Awarded £2,000
National Lottery Community Fund	3-year funding for ops director	£78,060	Awarded
Kent Community Foundation Strategic Recovery Fund	Engage a fundraising consultant changed to create fundraising pipeline and implement	£4,770	Awarded £4770
Headley-Pitt Foundation	Core costs	£5000	Awarded £6000
Henry Smith	Core Costs	£20K for three years	Awarded £12K over two years
Swire Trust	Core Costs	£30K over 3 years	Awarded £5000