

ASHFORD MEDIATION SERVICE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ASHFORD MEDIATION SERVICE

CONTENTS

	Page
Reference and Administrative Details of the Charity, its Trustees and Advisers	1
Trustees' Report	2 - 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 - 22
The following pages do not form part of the statutory financial statements:	
Appendix 1 - Grant Income	23
Appendix 2 - Self-referrals	24
Appendix 3- Types of disputes	25

ASHFORD MEDIATION SERVICE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2023

Trustees	S Pitt, Chair B Naiken-Payne, Trustee (resigned 18 May 2022) S Malone, Trustee E Young, Trustee (resigned 4 May 2022) P C Boucher, Trustee B J Whitworth, Trustee N Malik, Trustee (resigned 31 January 2023)
Charity registered number	1065625
Principal office	Compass House Tufton Street Ashford TN23 1EE
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 2023

The Trustees present their annual report and financial statements for the Ashford Mediation Service for the year from 1 April 2022 to 31 March 2023. 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 pleased to report this year, that Ashford Mediation Service has offered free mediation, signposting services, information, and education about conflict resolution to all of the residents of the Borough on multiple occasions, through a variety of channels including print, social media, door-to-door leaflet drops, in exhibition spaces, to the youth of the Borough and through broadcast channels, such as Ashford Radio and the BBC.

This has been a very significant achievement for us and we are exceptionally pleased to have met the Service's stated objectives in such a comprehensive manner.

More importantly, through the provision of our mediation services we have prevented the escalation of conflict and reduced the need for further intervention by the Police, Social Services and other authorities who would otherwise have to spend their limited resources on managing these conflicts.

In addition to our core service of mediation, we provide conflict resolution advice, and also referrals to other more appropriate agencies where mediation is not a solution. This broader approach to conflict resolution has achieved a 36% increase in the total number of direct mediation cases and signposting services dealt with by the service, and we have directly assisted 218 adults and 119 children. We know that people share their stories among their families, neighbours and communities and thus resolving individual conflict has a positive significant ripple effect creating more harmonious conditions for so many more individuals.

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Our knowledge about how conflict spreads, means that we know that at least eight other people are involved in at least an indirect way, when a single individual experiences issues. Given that, we have helped over 2,696 people directly in the Borough this year.

We received referrals for help from seven agencies including Ashford Borough Council, Housing Associations, Police, Social Services, Early Help, Parish Council, and IMAGO, and have also achieved a 32% increase in the number of self-referrals directly from the public (see appendix 2). We have supported dispute resolution within families, around childcare arrangements, neighbour disputes, separating couples, and Parish councils (see appendix 3). In addition, this year we have extended our services to include education and information about the benefits, process, and self-help strategies for resolving conflict which have been made available to everyone through a targeted marketing campaign. We are now able to monitor the number of 'visitors' to our web site and have had over 1,000 visitors and over 2,500 views to our web pages since October 2022.

Following our commitment to addressing Family and Youth conflict raised in last year's report, we were delighted to receive grant funding from the Police and Crime Commissioner's Office enabling us to continue our focus on providing wider resources to inform and educate young people and families about the opportunities and benefits of mediation. Our downloadable e-book, 'Ashford Mediation Service Guide to Mediation with Young People and Families', developed this year with the support of Ashford Borough Council, quickly became number two on our most visited pages. We have also published the e-book in Nepalese, Hindi and Polish, the three most commonly spoken languages after English, in the Borough. Despite only posting in February, we have had a total of 594 downloads of this excellent resource.

In addition, all Youth Centres, libraries, and schools have received information and flyers; press packs have been created, 3 Parish Councils and the Leader of Ashford Borough Council have had briefings. We have also appeared in two editions of Ashford For You (and the e-version), a local magazine that reaches every resident in the 130,000 households in Ashford, The Kent Director's magazine, and ABC Staff newsletters.

Our web site and social media campaign including our YouTube channel which contains 18 videos, and the running of numerous blogs and tweets about the campaign, has been managed by Richard Gottfried to whom we are most grateful.

We will be monitoring the impact of these initiatives in various ways and look forward to reporting back next year.

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

b. OUR PEOPLE

Having achieved much progress and stability as a result of the input by David Jonker our Service Development Manager we are sorry to report that David decided to make a career change and left his role at the end of March this year. We would like to thank David for the impact he made on moving the service forward after a very unsettled period during 2020 and wish him well in his new role. We are however delighted that he is continuing to be a volunteer mediator and support to the service.

Abi Williams our administrative officer also departed us at the end of the year having secured a full-time position elsewhere. We would also like to thank her for her work and wish her well.

We are delighted to have appointed Emma Bennett at the end of March who has taken on the role of Administrative Officer and will be running the office on a day to basis.

Sue Pitt officially stepped down as Chair at the end of March as is required by our constitution having served for over six years in the role of Trustee/Chair. We also welcome James Murray who will take the Chair from the Annual General Meeting.

Turning to our volunteers, the backbone of the service, out of our 19 volunteer mediators, we maintain a core group of 13 who take on cases and actively engage with the service. We are extremely grateful to them all for their time and expertise and appreciate that without them the service could not run. We are pleased to have recruited one new mediator this year and one has left the service. As case numbers are expected to rise because of our marketing campaigns and other planned developments we are currently, and actively, looking to recruit at least six new volunteer mediators this year.

As intended, monthly Team Meeting were reintroduced by David to develop knowledge, reinforce support structures, and share best practice within our volunteer community. These meeting are deemed to be very positive by those volunteers who attended and will continue in due course. All volunteers and staff have received Safeguarding training, which was delivered by Trustee Peta Boucher in the Autumn of 2022.

As one of our many initiatives to create a sustainable service, we are pleased announce the implementation of our new IT infrastructure system, Salesforce, thanks to the support of our consultant IT Manager Iain Nicholson. The system's launch, and training for all staff and volunteers begins in May 2023. Salesforce enables us to integrate our 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 recognise the importance of this information which will enable us to better understand our client base, our impact within the community and provide more detailed information for grant funding applications and ultimately provide a better service to the community.

We could not conclude this year without thanking the Kent Police for providing us with office space in Compass House and all the excellent amenities that go with it. It is truly a most appreciated gift and it allows us to focus all of our resources on servicing the community.

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

c. Message from the chair

As I step down after over six years as Trustee and Chair of AMS, It is with real gratitude that I thank our Trustees Sandra Malone, Deputy Chair and Treasurer; Jon Whitworth, Secretary; and Peta Boucher. Their significant contributions, commitment and dedication to the service, and to me personally, in keeping the service operational and growing through one the most challenging times is gratefully appreciated.

I would also like to thank Belinda Naiken-Payne and Edward Young both of whom left the service due to work commitments in May 2022. Edward served six years as a volunteer mediator, three of which were also as a Trustee and Belinda four years. I would also like to thank Trustee Nazneen Malik who for personal reasons had to leave the service after only a short time.

My time as Chair has been exceptionally rewarding and I have been honoured to manage the considerable improvements to the Service and am pleased that as I leave, I am confident that it is a sustainable and much valued service to the Borough of Ashford.

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.

b. FINANCIAL REVIEW

Our successful dual approach to Trustee led outsourcing to an external grant funder has stood us in good stead again this year and has generated considerable income to support the service. As a result, we are pleased to report that we have again had a very successful year financially enabling us to deliver a sustainable service. A full report on this year's financials, produced by our Treasurer, is presented on our Financial Review Section which begins at paragraph 1. However, in summary we started this fiscal year with a bank balance of £66,344. Our income during the year was £73,312 and our expenditure was £52,709, leaving us with a balance of £68,698.

A list of grant funders that we would like to acknowledge with thanks is also attached in Appendix 1. The continued annual support of £14,000 from Ashford Borough Council is gratefully acknowledged.

Our thanks go to our accountants Magee Gammon who once again 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 £57,918.

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 2022-2023.

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 (resigned 18 May 2022)
E Young (resigned 4 May 2022)
P Boucher
B Whitworth
N Malik (resigned 31 January 2023)

ASHFORD MEDIATION SERVICE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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 are very excited to be starting the year with two new key members joining the Service. James Murray begins his term of Chairmanship as from this AGM, and brings a wealth of experience in both business, local government, and voluntary organisations.

We are also looking forward to welcoming our new Service Development Director Tania Gauder, who will be joining us in June.

We intend to continue our ambitions to grow and expand the service in the future around two core areas: families and youth, building on the groundwork laid down last year. More engagement with Youth Services and Schools is on the agenda, providing professional mediation where required, and educating staff and young people to develop the skills to self-manage conflict situations.

Our financial ambition is to secure an annual income of at least £100,000 to provide security for one full time Manager and one part time office support member enabling us to deliver a consistent quality and breadth of service. 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.

These are challenging times in recruiting volunteers. Last year three valuable Trustees departed from our Team, and we will be focussing on recruiting new Trustees to strengthen the Board, ensuring that we have the resources and range of skills and competencies to deliver our plans.

In addition, we need to continue to build our volunteer mediator numbers and to this end are currently advertising for both accredited mediators and those whom we can train.

We are all very much committed to our charitable objectives which are of even more importance in the community because of the recent pandemic and daily pressures on families due to the continuing economic crisis that we all face. 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.

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. Training starts in June for our staff, Trustees, and volunteer mediators on our new IT infrastructure, Salesforce, which 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 2023

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 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 10 May 2023 and signed on their behalf by:

S Pitt
Chair

ASHFORD MEDIATION SERVICE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2023

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 2023.

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: 10 May 2023

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 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	36,632	36,592	73,224	65,340
Investments	4	88	-	88	-
Total income		<u>36,720</u>	<u>36,592</u>	<u>73,312</u>	<u>65,340</u>
Expenditure on:					
Raising funds		7,662	-	7,662	4,510
Charitable activities	5	14,483	30,564	45,047	29,418
Total expenditure		<u>22,145</u>	<u>30,564</u>	<u>52,709</u>	<u>33,928</u>
Net movement in funds		<u>14,575</u>	<u>6,028</u>	<u>20,603</u>	<u>31,412</u>
Reconciliation of funds:					
Total funds brought forward		43,343	4,752	48,095	16,683
Net movement in funds		14,575	6,028	20,603	31,412
Total funds carried forward		<u>57,918</u>	<u>10,780</u>	<u>68,698</u>	<u>48,095</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 2023**

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	8	488	964
Tangible assets	9	1,755	3,774
		2,243	4,738
Current assets			
Debtors	10	216	398
Cash at bank and in hand		66,419	43,095
		66,635	43,493
Creditors: amounts falling due within one year	11	(180)	(136)
		66,455	43,357
Total net assets		68,698	48,095
Charity funds			
Restricted funds:			
Restricted funds	13	10,780	4,752
Unrestricted funds	13	57,918	43,343
		68,698	48,095
Total funds		68,698	48,095

The financial statements were approved and authorised for issue by the Trustees on 10 May 2023 and signed on their behalf by:

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 2023

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 2023

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 Research and development

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 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.

2.7 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.

ASHFORD MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

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

2.8 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.

2.9 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.

2.10 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.

2.11 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.

2.12 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.

Investment income, gains and losses are allocated to the appropriate fund.

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	3,132	-	3,132	958
Grants	33,500	36,592	70,092	64,382
	<u>36,632</u>	<u>36,592</u>	<u>73,224</u>	<u>65,340</u>
<i>Total 2022</i>	<u>47,228</u>	<u>18,112</u>	<u>65,340</u>	

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest received	88	88	-
	<u>88</u>	<u>88</u>	<u>-</u>

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	14,483	30,564	45,047	29,418
	<u>14,483</u>	<u>30,564</u>	<u>45,047</u>	<u>29,418</u>
<i>Total 2022</i>	<u>16,058</u>	<u>13,360</u>	<u>29,418</u>	

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	44,493	554	45,047	29,418
<i>Total 2022</i>	<i>29,350</i>	<i>68</i>	<i>29,418</i>	

Analysis of direct costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Depreciation	2,019	2,067
Mediators' expenses	89	-
Recruitment costs	-	1,560
Management and consultancy	23,064	11,800
Administrative services	8,896	6,660
Printing, postage and telephone	249	140
Computer costs	923	1,026
Repairs and renewals	-	100
Training mediation	209	1,000
Insurance	227	333
Rent	-	958
Trustee expenses	55	96
Sundry expenses	714	393
Bank charges	72	96
Marketing, advertising and publicity	7,500	2,645
Website amortisation	476	476
	44,493	<i>29,350</i>

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Professional fees	354	-
Payroll fees	200	68
	554	68
	554	68

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, expenses totalling £55 were reimbursed or paid directly to 3 Trustees (2022 - £96 to 1 Trustee) in respect of travel and subsistence costs.

8. Intangible assets

	Website costs £
Cost	
At 1 April 2022	1,440
At 31 March 2023	1,440
Amortisation	
At 1 April 2022	476
Charge for the year	476
At 31 March 2023	952
Net book value	
At 31 March 2023	488
At 31 March 2022	964

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

9. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2022	148	9,892	10,040
At 31 March 2023	148	9,892	10,040
Depreciation			
At 1 April 2022	142	6,124	6,266
Charge for the year	1	2,018	2,019
At 31 March 2023	143	8,142	8,285
Net book value			
At 31 March 2023	5	1,750	1,755
<i>At 31 March 2022</i>	6	3,768	3,774

10. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	85	183
Prepayments and accrued income	131	215
	216	398
	216	398

11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	180	136
	180	136

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Financial instruments

	2023	<i>2022</i>
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	66,419	<i>43,095</i>

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 2023

13. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Unrestricted funds				
General Funds - all funds	43,343	36,720	(22,145)	57,918
Restricted funds				
National Lottery	2,352	15,612	(17,964)	-
Linda Hogan Community Fund	400	-	(100)	300
Colyer Fergusson	-	5,000	(5,000)	-
KFC Add Hope	2,000	-	-	2,000
The Police and Crime Commissioner's Office	-	15,980	(7,500)	8,480
	4,752	36,592	(30,564)	10,780
Total of funds	48,095	73,312	(52,709)	68,698

National Lottery - Restricted Fund

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

The Police and Crime Commissioner's Office - Restricted Fund

This funding was granted in order to pay for specific youth training, digital youth training packs and videos for social media.

Colyer Fergusson- Restricted Fund

This funding was granted in order to pay for staff for the day to day running of the charity.

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.

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.

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13. Statement of funds (continued)

Statement of funds - prior year

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

14. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	43,343	36,720	(22,145)	57,918
Restricted funds	4,752	36,592	(30,564)	10,780
	<hr/>	<hr/>	<hr/>	<hr/>
	48,095	73,312	(52,709)	68,698
	<hr/>	<hr/>	<hr/>	<hr/>

ASHFORD MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

14. Summary of funds (continued)

Summary of funds - prior year

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

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	1,755	-	1,755
Intangible fixed assets	488	-	488
Current assets	55,855	10,780	66,635
Creditors due within one year	(180)	-	(180)
Total	<u>57,918</u>	<u>10,780</u>	<u>68,698</u>
	<u>57,918</u>	<u>10,780</u>	<u>68,698</u>

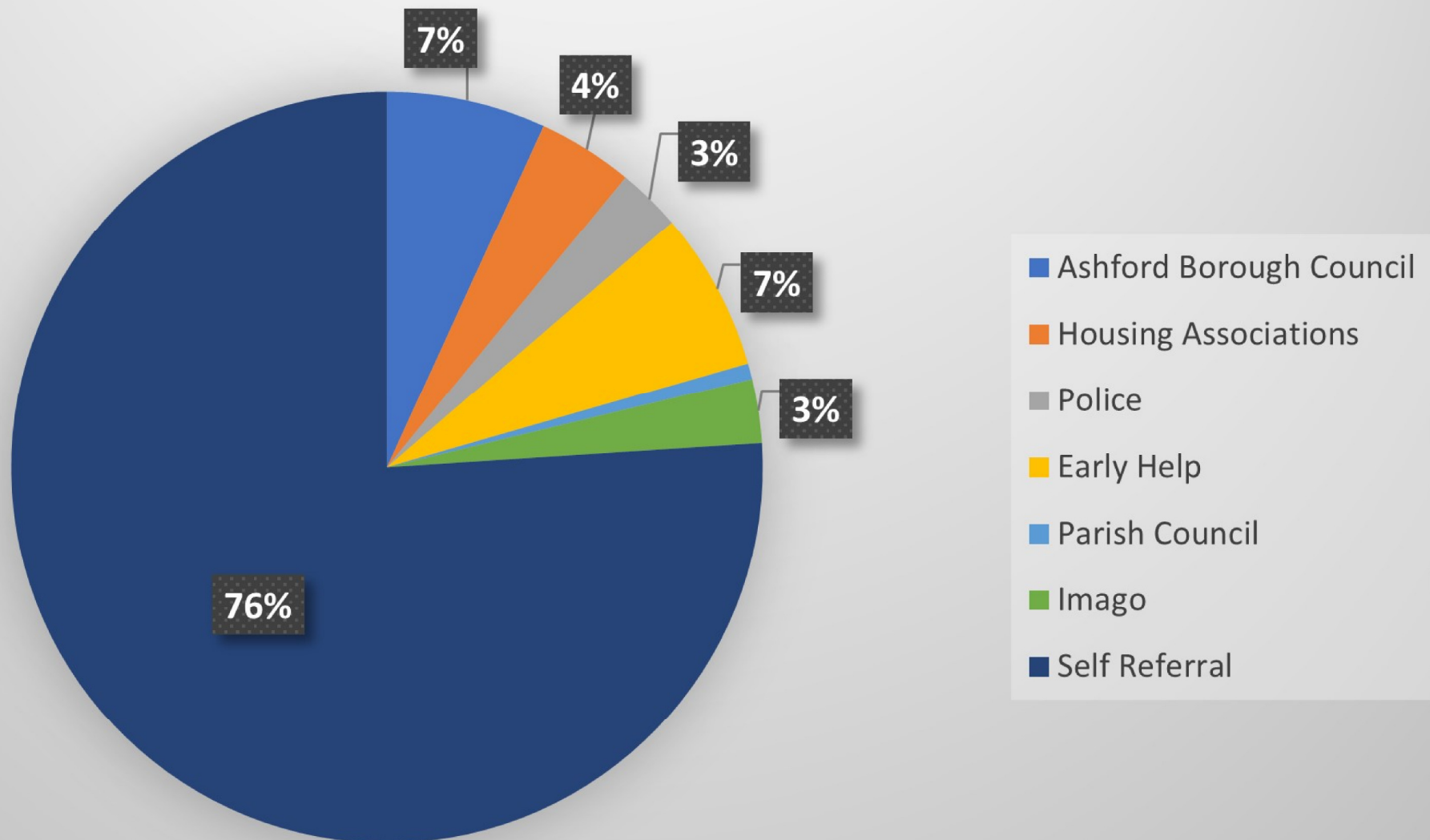
16. Related party transactions

There were no related party transactions during the year (2022 - 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
Ashford Borough Council SLA	Core Costs	£14,000	Awarded £14,000
The Police and Crime Commissioner's Office	Youth Mediation, Digital Youth mediation and Social Media	£15,980	Awarded £15,980
Colyer Fergusson	Staff Salaries	£15,000	Awarded £15,000 over three years
National Lottery/Community Fund	Staff Salaries	£78,060	Awarded £78,060 last year-paid over three years
Kent Community Foundation	Core Costs	£5,000	Awarded £5,000
Mrs Smith & Mount Trust	Core Costs	£5,000	Awarded £5,000
Henry Smith Charity	Core Costs	£6,000	Awarded £6,000
The Leathersellers' Foundation	Core Costs	£3,500	Awarded £3,500

Pathways of Cases Referred to Ashford Mediation Service April 2022 to March 2023



TYPES OF DISPUTES REFERRED TO ASHFORD MEDIATION SERVICE APRIL 2022 - MARCH 2023

