

**ASHFORD MEDIATION SERVICE**



**UNAUDITED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# ASHFORD MEDIATION SERVICE

## CONTENTS

|   | Page    |
|---|---------|
| <b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b> | 1       |
| <b>Trustees' Report</b>   | 2 - 9   |
| <b>Independent Examiner's Report</b>  | 10      |
| <b>Statement of Financial Activities</b>  | 11      |
| <b>Balance Sheet</b>  | 12      |
| <b>Notes to the Financial Statements</b>  | 13 - 24 |
| The following pages do not form part of the statutory financial statements:           |         |
| <b>Appendix 1 - Referral Source</b>   | 25      |
| <b>Appendix 2 - Types of Disputes</b>   | 26      |

## ASHFORD MEDIATION SERVICE

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

|                                  |  |
|----------------------------------|--|
| <b>Trustees</b>                  | S Pitt, Chair (resigned 10 May 2023)<br>S Malone, Chair<br>P C Boucher, Trustee (resigned 12 September 2023)<br>B J Whitworth, Trustee (resigned 14 November 2023)<br>J Murray, Chair (appointed 10 May 2023, resigned 14 November 2023)<br>L Hacking, Trustee (appointed 21 December 2023)<br>C Whitton, Treasurer (appointed 21 December 2023)<br>D Surendran, Trustee (appointed 21 December 2023)<br>J King, Trustee (appointed 14 November 2023)<br>S Clarke, Trustee (appointed 21 December 2023)<br>A Vanagaite, Trustee (appointed 14 November 2023) |
| <b>Charity registered number</b> | 1065625  |
| <b>Principal office</b>          | Compass House<br>Tufton Street<br>Ashford<br>TN23 1EE  |
| <b>Independent Examiner</b>      | Magee Gammon Corporate Limited<br>Chartered Accountants<br>Henwood House<br>Henwood<br>Ashford<br>Kent<br>TN24 8DH   |
| <b>Bankers</b>                   | CAF Bank<br>25 Kings Hill Avenue<br>Kings Hill<br>West Malling<br>Kent<br>ME19 4JQ   |

## **ASHFORD MEDIATION SERVICE**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report and financial statements for the Ashford Mediation Service for the year from 1 April 2023 to 31 March 2024. 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 2024

#### Achievements and performance

##### a. REVIEW OF THE YEAR

We are pleased to report that this year, the Ashford Mediation Service has again offered free mediation, signposting services, information, and education about conflict resolution to all the residents of the Borough on multiple occasions, through a variety of channels including print, social media, outreach talks and in exhibition spaces.

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.

We have directly assisted 313 adults and 153 children. Overall, our impacted numbers of people throughout the year, can be calculated to be upwards of 1,000 people.

We know that people share their stories amongst their families, neighbours and communities and thus resolving individual conflict has a positive significant ripple effect creating more harmonious conditions for so many more individual We use the rule of eight-our experience tells us that when people are in conflict, they normally share their concerns with at least eight other individuals.

We received referrals for help from at least nine agencies including Ashford Borough Council, Housing Associations, Police, Social Services, Early Help, schools, colleges, solicitors, Parish Councils, and IMAGO. We have also received a high number of self-referrals directly from the public (see Appendix 1). Throughout the year we have supported dispute resolution within families, around childcare arrangements, neighbour disputes, separating couples, and Parish Councils (see Appendix 2). 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.

The following website statistics are provided by Richard Gottfried:

- 4,944 visits to the website between April 2023 and March 2024.
- 2,083 visitors to the website between April 2023 and March 2024.
- 4,612 visits were from users in the UK.
- Popular pages include the Home page, Contact us, Volunteering, The Mediation Process, Services, and downloads of The Ashford Mediation Service Guide to Mediation with Young People and Families PDF.
- 431 followers and subscribers across the AMS social media accounts (Facebook, LinkedIn, Instagram, Twitter/X, YouTube, website, blog, and Linktree).

You can find links to Ashford Mediation Service's online channels via <https://linktr.ee/ashfordmediationservice>

We have continue our focus on providing wider resources to inform and educate young people and families about the opportunities and benefits of mediation. This includes our downloadable e-book, 'Ashford Mediation Service Guide to Mediation with Young People and Families'. We have also published the e-book in Nepalese, Hindi and Polish, the three most commonly spoken languages after English, in the Borough.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 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 2023. We would like to thank David for the impact he made on moving the Service forward and wish him well in his new role.

In December 2023, we appointed Melodie Webster to replace David and she has absolutely 'hit the ground running' securing new cases and establishing excellent, much needed relationships within the community.

Sue Pitt officially stepped down as Chair at the end of March 2023 as is required by our constitution having served for over six years in the role of Trustee/Chair. We then welcomed James Murray who sadly had to step down after only a few months for personal reasons.

The Board then appointed Sandra Malone, who had previously been acting as Treasurer, to the Chair role in November 2023.

Turning to our volunteers, the backbone of the service, out of our 16 volunteer mediators, we maintain a core group of 12 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 several new mediators this year. As case numbers have risen because of our marketing campaigns and other planned developments we are currently, and actively, looking to recruit more volunteer mediators this year.

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.

##### **c. Message from the Chair**

With sixteen volunteer mediators and nine volunteer Trustees, we are closing out the previous year, stronger than ever in terms of a dedicated and committed team to take the Service forward.

Our Board has been re-populated with some exceptional new members: Chad Whitton our new Treasurer, Sarah Clark, our new Board Secretary, Dmitri Surendran who holds the lead for Fundraising, Lizzie Hacking who leads on our Youth programme and of course Akvile Vanagaite and Jeremy King who took the lead on Mediator matters.

We also have three applications to the Board: Zopash Khan, Cliff Grieve and Ross Moore.

From an activity perspective, we have seen an increase in case numbers with referrals increasing from our partners and also a large increase in self-referrals.

This year, we also launched a youth initiative in collaboration with Ashford College and we also have been speaking with schools, youth clubs and those that work with youth to roll out and transfer skills and knowledge on conflict resolution for young people.

The Trustees have been delighted with the increase in activity this year and look forward to continuing to expand our reach and scope to help the people of Ashford and beyond.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### 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 in this difficult year, generating income to support the Service. However, due to the significant degree of churn, expenditure has been higher than anticipated, exceeding income to a year-end bank balance of £30,311. A full report on this year's financials and plans to re-build income levels to fully support our expanding workload will be included in the Treasurer's Report to the AGM.

We would like to acknowledge with thanks the contribution of our ever-supportive grant funders. 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.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### Structure, governance and management

##### a. GOVERNANCE AND MANAGEMENT

The Service is a registered charity, number 1065625, and was reconstituted on 27 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 2023-2024.

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.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### Structure, governance and management (continued)

##### b. Organisational structure and decision-making policies

During the year the following were Trustees of the charity:

S Pitt, Chair (resigned 10 May 2023)  
J Murray, Chair (appointed 10 May 2023, resigned 14 November 2023)  
S Malone, Chair (Chair from November 2023)  
A Vanagaite (appointed 14 November 2023)  
J King (appointed 14 November 2023)  
P Boucher (resigned 12 September 2023)  
B Whitworth (resigned 14 November 2023)  
L Hacking (appointed 21 December 2023)  
C Whitton (appointed 21 December 2023)  
D Surendran (appointed 21 December 2023)  
S Clark (appointed 21 December 2023)

##### 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.

## ASHFORD MEDIATION SERVICE

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

#### PLANS FOR THE FUTURE

With a talented and solid team of mediators, a strong Board, and an ever-increasing case load, we can all be in agreement that ensuring a 'steady ship' is a laudable objective for the coming year.

However, the Board will also be tackling the important question of how to make the Service less reliant on grant funding, in other words, what is it we can do to be sustainable in our own right?

We also realise that it is critical to keep our wonderful volunteer mediators on board and engaged with us and to that end, several Trustees are working on how we provide general and CPD training as well as a better overall team environment.

We will continue to make a concerted effort to get out into the community more-if we tell people what we do, they engage with us. It's our job to spread the word and encourage people to contact us if they are facing conflict.

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, we will require additional staff hours which will require additional funding.

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.

Finally, everyone needs a friend! We now have in place a 'Friends of the Board Group' which includes wonderfully committed people giving us their experience and insight on a regular basis.

By this time next year, we hope we've put in place a new Board structure which acknowledges not only our 'Friends' but also our Ex-Officio Officers as they move on and rotate off the Board - we wouldn't want to lose any of that knowledge or expertise.

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 2024**

**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 29 April 2024 and signed on their behalf by:



S Malone  
(Chair of Trustees)

## ASHFORD MEDIATION SERVICE

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

#### 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 2024.

#### 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: 29 April 2024

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 2024**

|                                    | Note | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| <b>Income from:</b>                |      |                                    |                                  |                             |                             |
| Donations and legacies             | 3    | 22,383                             | 20,612                           | 42,995                      | 73,224                      |
| Investments                        | 4    | 103                                | -                                | 103                         | 88                          |
| <b>Total income</b>                |      | <u>22,486</u>                      | <u>20,612</u>                    | <u>43,098</u>               | <u>73,312</u>               |
| <b>Expenditure on:</b>             |      |                                    |                                  |                             |                             |
| Raising funds                      |      | 15,360                             | -                                | 15,360                      | 7,662                       |
| Charitable activities              | 5    | 39,892                             | 27,234                           | 67,126                      | 45,047                      |
| <b>Total expenditure</b>           |      | <u>55,252</u>                      | <u>27,234</u>                    | <u>82,486</u>               | <u>52,709</u>               |
| <b>Net movement in funds</b>       |      | <u>(32,766)</u>                    | <u>(6,622)</u>                   | <u>(39,388)</u>             | <u>20,603</u>               |
| <b>Reconciliation of funds:</b>    |      |                                    |                                  |                             |                             |
| Total funds brought forward        |      | 57,918                             | 10,780                           | 68,698                      | 48,095                      |
| Net movement in funds              |      | (32,766)                           | (6,622)                          | (39,388)                    | 20,603                      |
| <b>Total funds carried forward</b> |      | <u>25,152</u>                      | <u>4,158</u>                     | <u>29,310</u>               | <u>68,698</u>               |

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


The notes on pages 13 to 24 form part of these financial statements.

**ASHFORD MEDIATION SERVICE**

**BALANCE SHEET  
AS AT 31 MARCH 2024**

|  | Note | 2024<br>£     | 2023<br>£     |
|--|------|---------------|---------------|
| <b>Fixed assets</b>                            |      |               |               |
| Intangible assets                              | 10   | -             | 488           |
| Tangible assets                                | 11   | 1,061         | 1,755         |
|  |      | 1,061         | 2,243         |
| <b>Current assets</b>                          |      |               |               |
| Debtors  | 12   | 7,066         | 216           |
| Cash at bank and in hand                       |      | 30,386        | 66,419        |
|  |      | 37,452        | 66,635        |
| Creditors: amounts falling due within one year | 13   | (9,203)       | (180)         |
|  |      | 28,249        | 66,455        |
| <b>Total net assets</b>                        |      | <b>29,310</b> | <b>68,698</b> |
| <b>Charity funds</b>                           |      |               |               |
| Restricted funds:                              |      |               |               |
| Restricted funds                               | 15   | 4,158         | 10,780        |
| Unrestricted funds                             | 15   | 25,152        | 57,918        |
|  |      | 29,310        | 68,698        |

The financial statements were approved and authorised for issue by the Trustees on 29 April 2024 and signed on their behalf by:

  
S Malone  
 (Chair of Trustees)

The notes on pages 13 to 24 form part of these financial statements.

## ASHFORD MEDIATION SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 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 2024

#### 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 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.

##### 2.5 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.

##### 2.6 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  |

##### 2.7 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.

## ASHFORD MEDIATION SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

#### 2. Accounting policies (continued)

##### 2.8 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.

##### 2.9 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.

##### 2.10 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.

##### 2.11 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.

##### 2.12 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 2024

#### 3. Income from donations and legacies

|                   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|--|--|---------------------------------------|---------------------------------------|
| Donations         | 33   | -  | 33                                    | 3,132                                 |
| Grants            | 22,350                                       | 20,612                                     | 42,962                                | 70,092                                |
|                   | <u>22,383</u>                                | <u>20,612</u>                              | <u>42,995</u>                         | <u>73,224</u>                         |
| <i>Total 2023</i> | <u>36,632</u>                                | <u>36,592</u>                              | <u>73,224</u>                         |                                       |

#### 4. Investment income

|                   | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|--|---------------------------------------|---------------------------------------|
| Interest received | 103  | 103                                   | 88                                    |
|                   | <u>103</u>                                   | <u>103</u>                            | <u>88</u>                             |

#### 5. Analysis of expenditure on charitable activities

##### Summary by fund type

|                       | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>2024<br/>£</b> | <i>Total<br/>2023<br/>£</i> |
|-----------------------|--|--|-----------------------------|-----------------------------|
| Charitable activities | 39,892                                       | 27,234                                     | 67,126                      | 45,047                      |
|                       | <u>39,892</u>                                | <u>27,234</u>                              | <u>67,126</u>               | <u>45,047</u>               |
| <i>Total 2023</i>     | <u>14,483</u>                                | <u>30,564</u>                              | <u>45,047</u>               |                             |

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. Analysis of expenditure by activities**

|                       | Activities<br>undertaken<br>directly<br>2024<br>£ | Support<br>costs<br>2024<br>£ | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|-----------------------|---|-------------------------------|-----------------------------|-----------------------------|
| Charitable activities | 66,064  | 1,062                         | 67,126                      | 45,047                      |
| <i>Total 2023</i>     | <i>44,493</i>                                     | <i>554</i>                    | <i>45,047</i>               |                             |

**Analysis of direct costs**

|                                      | Total<br>funds<br>2024<br>£ | Total<br>funds<br>2023<br>£ |
|--------------------------------------|-----------------------------|-----------------------------|
| Staff costs                          | 31,511                      | -                           |
| Depreciation                         | 1,608                       | 2,019                       |
| Mediators' expenses                  | -                           | 89                          |
| Recruitment costs                    | 5,712                       | -                           |
| Management and consultancy           | 6,000                       | 23,064                      |
| Administrative services              | 11,561                      | 8,896                       |
| Printing, postage and telephone      | 244                         | 249                         |
| Computer costs                       | 353                         | 923                         |
| Training mediation                   | 60                          | 209                         |
| Insurance                            | 209                         | 227                         |
| Trustee expenses                     | 304                         | 55                          |
| Sundry expenses                      | 1,332                       | 714                         |
| Bank charges                         | 60                          | 72                          |
| Marketing, advertising and publicity | 6,622                       | 7,500                       |
| Website amortisation                 | 488                         | 476                         |
|                                      | <b>66,064</b>               | <b>44,493</b>               |

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

**Analysis of support costs**

|                   | <b>Total<br/>funds<br/>2024<br/>£</b> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------|---------------------------------------|---------------------------------------|
| Professional fees | -                                     | 354                                   |
| Payroll fees      | 1,062                                 | 200                                   |
|                   | <b>1,062</b>                          | <i>554</i>                            |

**7. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £ - (2023 - £ -), and payroll fees of £1,062 (2023 - £200).

**8. Staff costs**

|  | <b>2024<br/>£</b> | <i>2023<br/>£</i> |
|--|-------------------|-------------------|
| Wages and salaries                                   | 29,608            | -                 |
| Social security costs                                | 1,865             | -                 |
| Contribution to defined contribution pension schemes | 38                | -                 |
|  | <b>31,511</b>     | <i>-</i>          |

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

|           | <b>2024<br/>No.</b> | <i>2023<br/>No.</i> |
|-----------|---------------------|---------------------|
| Employees | <b>1</b>            | <i>-</i>            |

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

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £304 were reimbursed or paid directly to 3 Trustees (2023 - £55 to 3 Trustees) in respect of meeting, travel and subsistence costs.

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. Intangible assets**

|                         | Website<br>£ |
|-------------------------|--------------|
| <b>Cost</b>             |              |
| At 1 April 2023         | 1,440        |
| At 31 March 2024        | 1,440        |
| <b>Amortisation</b>     |              |
| At 1 April 2023         | 952          |
| Charge for the year     | 488          |
| At 31 March 2024        | 1,440        |
| <b>Net book value</b>   |              |
| At 31 March 2024        | -            |
| <i>At 31 March 2023</i> | 488          |

**11. Tangible fixed assets**

|                          | Office<br>equipment<br>£ | Computer<br>equipment<br>£ | Total<br>£ |
|--------------------------|--------------------------|----------------------------|------------|
| <b>Cost or valuation</b> |                          |                            |            |
| At 1 April 2023          | 148                      | 9,892                      | 10,040     |
| Additions                | -                        | 914                        | 914        |
| At 31 March 2024         | 148                      | 10,806                     | 10,954     |
| <b>Depreciation</b>      |                          |                            |            |
| At 1 April 2023          | 143                      | 8,142                      | 8,285      |
| Charge for the year      | 5                        | 1,603                      | 1,608      |
| At 31 March 2024         | 148                      | 9,745                      | 9,893      |
| <b>Net book value</b>    |                          |                            |            |
| At 31 March 2024         | -                        | 1,061                      | 1,061      |
| <i>At 31 March 2023</i>  | 5                        | 1,750                      | 1,755      |

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**12. Debtors**

|                                | 2024<br>£ | 2023<br>£ |
|--------------------------------|-----------|-----------|
| <b>Due within one year</b>     |           |           |
| Other debtors                  | 7,000     | 85        |
| Prepayments and accrued income | 66        | 131       |
|                                | 7,066     | 216       |

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

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 738       | -         |
| Other creditors                    | 8,381     | -         |
| Accruals and deferred income       | 84        | 180       |
|                                    | 9,203     | 180       |

**14. Financial instruments**

|  | 2024<br>£ | 2023<br>£ |
|--|-----------|-----------|
| <b>Financial assets</b>  |           |           |
| Financial assets measured at fair value through income and expenditure | 30,386    | 66,419    |
|  | 30,386    | 66,419    |

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 2024**

**15. Statement of funds**

**Statement of funds - current year**

|  | Balance at 1<br>April 2023<br>£ | Income<br>£          | Expenditure<br>£       | Balance at<br>31 March<br>2024<br>£ |
|--|---------------------------------|----------------------|------------------------|-------------------------------------|
| <b>Unrestricted funds</b>                  |                                 |                      |                        |                                     |
| General Funds                              | 57,918                          | 22,486               | (55,252)               | 25,152                              |
| <b>Restricted funds</b>                    |                                 |                      |                        |                                     |
| National Lottery                           | -                               | 15,612               | (15,612)               | -                                   |
| KFC Add Hope                               | 2,000                           | -                    | -                      | 2,000                               |
| Linda Hogan Community Fund                 | 300                             | -                    | -                      | 300                                 |
| Colyer Fergusson                           | -                               | 5,000                | (5,000)                | -                                   |
| The Police and Crime Commissioner's Office | 8,480                           | -                    | (6,622)                | 1,858                               |
|  | <u>10,780</u>                   | <u>20,612</u>        | <u>(27,234)</u>        | <u>4,158</u>                        |
| <b>Total of funds</b>                      | <u><u>68,698</u></u>            | <u><u>43,098</u></u> | <u><u>(82,486)</u></u> | <u><u>29,310</u></u>                |

**Statement of funds - prior year**

|  | <i>Balance at<br/>1 April 2022<br/>£</i> | <i>Income<br/>£</i>  | <i>Expenditure<br/>£</i> | <i>Balance at<br/>31 March<br/>2023<br/>£</i> |
|--|--|----------------------|--------------------------|---|
| <b>Unrestricted funds</b>                  |  |                      |                          |   |
| General Funds                              | 43,343                                   | 36,720               | (22,145)                 | 57,918  |
| <b>Restricted funds</b>                    |  |                      |                          |   |
| 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   |
|  | <u>4,752</u>                             | <u>36,592</u>        | <u>(30,564)</u>          | <u>10,780</u>                                 |
| <b>Total of funds</b>                      | <u><u>48,095</u></u>                     | <u><u>73,312</u></u> | <u><u>(52,709)</u></u>   | <u><u>68,698</u></u>                          |

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**16. Summary of funds**

**Summary of funds - current year**

|                  | <b>Balance at 1<br/>April 2023<br/>£</b> | <b>Income<br/>£</b> | <b>Expenditure<br/>£</b> | <b>Balance at<br/>31 March<br/>2024<br/>£</b> |
|------------------|--|---------------------|--------------------------|---|
| General funds    | 57,918                                   | 22,486              | (55,252)                 | 25,152  |
| Restricted funds | 10,780                                   | 20,612              | (27,234)                 | 4,158   |
|                  | <u>68,698</u>                            | <u>43,098</u>       | <u>(82,486)</u>          | <u>29,310</u>                                 |

**Summary of funds - prior year**

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

**ASHFORD MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

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

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

|                               | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | <b>Restricted<br/>funds<br/>2024<br/>£</b> | <b>Total<br/>funds<br/>2024<br/>£</b> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets         | 1,061  | -  | <b>1,061</b>                          |
| Current assets                | 33,294                                       | 4,158                                      | <b>37,452</b>                         |
| Creditors due within one year | (9,203)                                      | -  | <b>(9,203)</b>                        |
| <b>Total</b>                  | <b>25,152</b>                                | <b>4,158</b>                               | <b>29,310</b>                         |

**Analysis of net assets between funds - prior period**

|                               | <i>Unrestricted<br/>funds<br/>2023<br/>£</i> | <i>Restricted<br/>funds<br/>2023<br/>£</i> | <i>Total<br/>funds<br/>2023<br/>£</i> |
|-------------------------------|--|--|---------------------------------------|
| 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)                                 |
| <b>Total</b>                  | <b>57,918</b>                                | <b>10,780</b>                              | <b>68,698</b>                         |

**18. Restricted Funds**

National Lottery

This funding was granted in order to fund an Operations Manager.

The Police and Crime Commissioner's Office

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

Colyer Fergusson

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

Linda Hogan Community Fund

This funding was granted in order to train a Youth Mediator.

KFC Add Hope Foundation

This funding was granted in order to develop a pilot Youth Mediation Service.

## ASHFORD MEDIATION SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

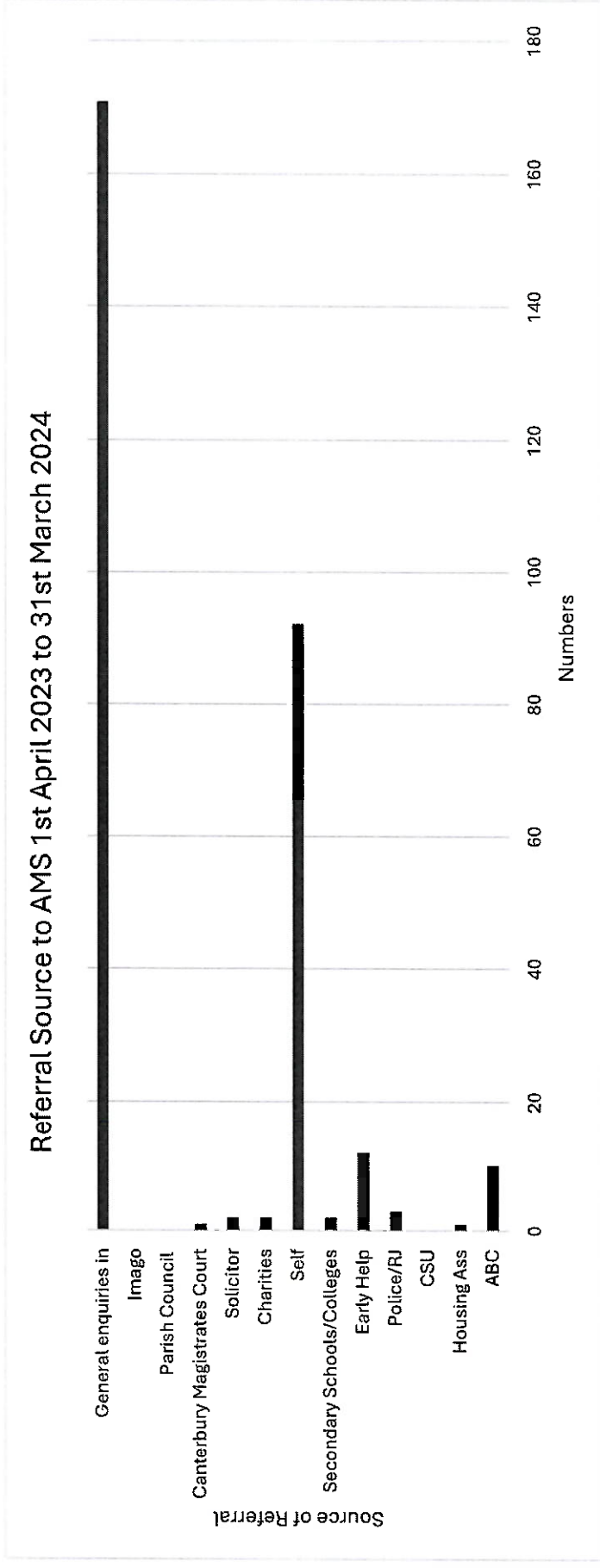
#### 19. Pension commitments

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 £38 (2023 - £Nil). A total of £90 (2023 - £Nil) in respect of employer contributions and employee deductions were payable to the fund at the balance sheet date and are included in creditors.

#### 20. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2024.

**Appendix 1 – Referral Source**



## Appendix 2 – Types of Dispute

