Docusign Envelope ID: E02F9DC1-5719-85C0-8245-F470438A0971

Charity registration number 1146657 (England and Wales)

Company registration number 07796773

NFS MEDIATION LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

Docusign Envelope ID: E02F9DC1-5719-85C0-8245-F470438A0971

NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Timothy Mynott David Walker Daniel Nother Penelope Hollowell Christabel Watts Lynn Simpson	 (Appointed 7 May 2026)
Charity number	1146657	
Company number	07796773	
Chief Executive Officer	Kira Day	
Life President	Nicholas McGeorge	
Chair	Daniel Nother	
Treasurer	Timothy Mynott	
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE	
Independent examiner	Fiander ETL Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

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NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and 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 published in October 2019.

Objectives and activities

NFS Mediation Limited (the “Charity”) provides a broad range of high-quality mediation and restorative services across Southampton, Hampshire, the Isle of Wight, Dorset, Wiltshire and the wider South West of England. These services are delivered by qualified employees together with trained, community-based volunteer mediators and restorative practitioners. The organisation also offers CPD-accredited training in areas including Communication Skills, Challenging Conversations and OCN Mediation training.

As in the previous year, all income generated during the 2025–26 reporting period arose from commissioned mediation, assessment, restorative, coaching and hoarding support services delivered under contractual arrangements with a range of partner organisations, including housing associations and local authorities. A smaller proportion of income was derived from ad-hoc service delivery. This income enables the Charity to sustain and develop its staff and volunteer base, provide services free at the point of use for residents in Southampton and other referred service users within the Charity’s operating area, and promote wider adoption of mediation and restorative practices across the regions in which it operates.

The Charity did not receive any grant funding this reporting period.

The trustees have had due regard to the Charity Commission’s guidance on public benefit. The Charity’s objects are:

- To deliver conflict resolution and management services to individuals of all ages;

- To develop and enhance the skills of individuals involved in mediation and restorative work across community sectors;

- To promote understanding and implementation of restorative practice and conflict resolution across society;

- To provide appropriate mediation, restorative, and reparation processes for those who have experienced harm and wish to engage in resolution.

Achievements and performance

Despite ongoing challenges within the sector which has led to fluctuation in referral volumes at times, the Charity continues to deliver strongly against its charitable objectives and provided significant success throughout this reporting period by consistently meeting contractual KPI’s such as timeliness and successful outcomes. NFS continue to work closely and flexibly with stakeholders and customers to add additional value to contracts (e.g. development and delivery of staff training) and meet changing needs, such as expansion of geographical boundaries. NFS consistently provide customer organisations with data both on a quarterly basis and as requested ad-hoc, enabling services to remain responsive and monitor quality and impact.

Governance has remained robust throughout this period. Trustees have continued to review and strengthen governance frameworks, update essential internal policies to ensure compliance with new legislation, and make certain all services are risk assessed to safeguard our volunteers, staff, and service users. The Charity’s Governance Handbook is being fully reviewed and will be completed during the first half of the new financial year, while continuing to operate under our three-year strategic plan 2024-27.

There were no new appointments or step-downs during this financial year.

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As in the previous period, The Board remains committed to leading a safe, well-governed organisation. Continuous professional development remains a priority, with trustees, staff and volunteers completing training in sexual harassment, safeguarding vulnerable adults, equality and diversity, neurodiversity, trauma-informed practice, lone working, conflict coaching, and mental health awareness.

This year has seen the continued growth and contract extension of our contracted Psychological Support for Hoarders service for Southampton City Council (SCC) housing tenants and residents that was launched in the previous financial year. Through this service, clients are referred through Adult Social Services departments in Southampton and are supported by up to 12 sessions of trauma-informed intervention to empower them to make positive changes around hoarding behaviour. Due to the demand of this service, within this period NFS have recruited a part-time Hoarding Practitioner, managed by our Hoarding Service Manager. Our Coaching service has also proved highly successful, enabling single party referrals to benefit from support and increase their ability to learn skills which help them better resolve conflict and move forward.

The Charity's core service remains the provision of our Mediation Assessment Service to reduce anti-social behaviour (ASB) and neighbour disputes. In the coming year we will be working closely with customers to assess the impact of our services and building on data which suggests around a 90% success rate (no further issues within 6m). We continue to adapt this service within a dynamic and evolving commissioning environment, being flexible to requests that involve working further afield. This self-designed service is heavily embedded within the local communities and is a valuable resource for Local Authorities and Housing Associations. The service continues to be incorporated in to Housing anti-social behaviour procedure, e.g. last year the first step of SCC ASB procedure involved NFS, during this period, WCC have also incorporated it. We continue to diversify by delivering to a number of local authorities and housing providers under contract. In the coming year, we will seek further business opportunities to ensure sustainability through diversification. The resilience of this service has stood the test of time and reflects the Charity's reputation for innovation, quality and successful delivery.

Public Benefit
In 2025–26, across our services, the Charity supported 316 restorative cases, representing over 684 individuals and an estimated 635 households. Of cases closed with a Mediation/No Further Action outcome, 92% did not return to the referrer within a six-month period.

We serve many individuals facing compounding vulnerabilities, including mental health, developmental needs, trauma and physical challenges. Many of our customers have limited access to support networks. At the heart of our service is time: giving individuals space to be heard and validated, with many being signposted to other appropriate support services and networks. Some of the issues include poverty, hunger, and lack of heat, water or access to healthcare. As well as improving disputes and communication, the above associated benefits remain our most impactful intervention. Given the size of our Charity and the breadth of our operating area, our impact is substantial. Despite economic constraints, our value-for-money, independent services remain a critical asset to our business partners.

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Future Plans
We are working to our 2024–2027 Strategic Plan. Priorities include:

- Retention and renewal of Contracts.

- Identification of new opportunities which support steady growth of NFS that remains consistent with our charitable objectives.

- Enhancing governance and infrastructure which is reflective of our status as an established, expert provider.

- Expanding access to free, high-quality services to referred service users throughout our operating region.

- Increasing and promoting our services and criteria to raise awareness and better meet demand.

- Increase hoarding support, identify further opportunity to deliver Workplace Mediation, ASB coaching and CPD training delivery.

- Ensuring continuous improvement and quality of service delivery through staff/stakeholder/client feedback mechanisms.

- Enhancing staff and volunteer training and involvement in the organisation.

We remain committed to sustaining excellence while adapting to an increasingly complex service delivery environment.

We continue to look to improve and invest in all of our existing services to develop new initiatives for our customers in an ever changing and increasingly challenging environment of diminishing resources as well as individual hardship and isolation for many to whom we provide our services.

To achieve our strategic aims, our future plans include staff and volunteer recruitment building greater resilience within our staff and volunteer base to support rising service demand, particularly focusing on services with lengthier service delivery models.

We move into the future from a strong and stable platform with the experience to grow and traverse the currents of change in an ever shifting social and business environment.

Financial review
The company has had another satisfactory year recording net income of £446 (2025: £43,620). Income from Charitable Activities increased by £5,795, while expenditure rose by £49,080, largely due to increased staff expenses, rent and insurance increases, staff personal development and recruitment for hoarding/assessment staff and new CEO.

In 2024 the Board raised the Charity's reserve policy from three to four months of annualised income. As at 31 March 2026, reserves stood at £230,616, significantly exceeding the stated policy but deemed appropriate given future investment plans, continuing uncertainty about future contract renewals, and increases in potential local economic fluctuations within which the Charity operates.

Total income for the year to 31 March 2026: £381,545
Reserves held at 31 March 2026: £230,616

Structure, governance and management
NFS Mediation Limited is a registered charity and a company limited by guarantee, incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It succeeded New Forest Mediation (established 1997) on 30 June 2012. The charitable company is governed by its memorandum and articles of association.

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Timothy Mynott	
David Walker	
Daniel Nother	
Penelope Hollowell	
Christabel Watts	
Alice Leahy	(Resigned 26 August 2026)
Lynn Simpson	(Appointed 7 May 2026)

The Board of Trustees (also company directors) oversees governance. Day-to-day management is delegated to the Chief Executive Officer, with oversight provided through quarterly board meetings and regular Finance committee reviews. Governance policies, risk management, and operational practices are regularly critically reviewed.

The Charity's constitution provides for a minimum of five trustees. Trustees are recruited through an agreed process and appointed by the board based on a regularly reviewed skills matrix and role specification. New trustees receive a comprehensive induction. Ongoing development is supported through access to external resources and training.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements.

All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

Closing Statement
Overall, this report reflects a year of resilient service delivery, strong governance and continued development across the Charity, and the trustees thank all staff, volunteers and stakeholders for their valued support and contribution throughout the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Daniel Nother

Daniel Nother
Chair of Trustees

Dated: 7/9/2026 | 11:03 BST

Timothy Mynott

Timothy Mynott
Treasurer

Dated: 7/9/2026 | 02:31 PDT

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NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2026 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Adam Buse

Adam Buse, FCA
For and on behalf of
Fiander ETL

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 21/9/2026 | 12:12 BST

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NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:				
Charitable activities	**3**	375,768	375,768	369,973
Investments	**4**	5,777	5,777	5,666
Total income		381,545	381,545	375,639
Expenditure on:				
Charitable activities	**5**	381,099	381,099	332,019
Net income for the year/ Net movement in funds		446	446	43,620
Fund balances at 1 April 2025		230,170	230,170	186,550
Fund balances at 31 March 2026		230,616	230,616	230,170

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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NFS MEDIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**10**	64,638		54,773	
Cash at bank and in hand		253,724		255,453	
		318,362		310,226	
Creditors: amounts falling due within one year	**11**	(87,746)		(80,056)	
Net current assets			230,616		230,170
Income funds					
Unrestricted funds			230,616		230,170
			230,616		230,170

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7/9/2026 | 02:31 PDT

Daniel Nother
Daniel Nother
Trustee

Timothy Mynott
Timothy Mynott
Trustee

Company Registration No. 07796773

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NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

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1 Accounting policies **(Continued)**

1.5 Resources expended

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 are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Charitable activities

	2026	2025
	£	£
Local authority	262,057	254,431
Housing associations	95,453	95,401
Other mediation services	18,258	19,341
Training	-	800
	375,768	369,973
Analysis by fund		
Unrestricted funds	375,768	369,973
	375,768	369,973

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to contracts and ad-hoc services and Winchester City Council in relation to a service level agreement.

4 Investments

	2026	2025
	£	£
Bank interest	5,777	5,666
Analysis by fund		
Unrestricted funds	5,777	5,666
	5,777	5,666

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5 Charitable activities

	2026	2025
	£	£
Staff costs	138,116	166,567
Employee expenses	17,588	17,194
Mediators' expenses	615	569
	156,319	184,330
Support costs (see note 6)	218,209	143,548
Governance costs (see note 6)	6,571	4,141
	381,099	332,019
Analysis by fund		
Unrestricted funds	381,099	332,019
	381,099	332,019

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6 Support costs

	Support costs	Governance costs	2026	2025	Basis of allocation
	£	£	£	£	
Staff costs	150,558	-	150,558	98,909	Actual costs
Staff expenses	4,629	-	4,629	4,577	Actual costs
Office expenses	23,847	-	23,847	23,319	In proportion to income generated
Development and marketing	6,983	-	6,983	540	Actual costs
Stationery and other office costs	12,210	-	12,210	9,784	In proportion to income generated
Maintenance and equipment	1,569	-	1,569	1,678	Actual costs
Bank charges	33	-	33	23	Actual costs
Training	9,880	-	9,880	4,718	Actual costs
Other expenses	8,500	-	8,500	-	Actual costs
Accountancy and other fees	-	3,570	3,570	2,470	Governance
Meetings and trustees' expenses	-	3,001	3,001	1,671	Governance
	218,209	6,571	224,780	147,689	
Analysed between					
Charitable activities	218,209	6,571	224,780	147,689	

Governance costs include costs of the independent examination of £2,400 (2025- £2,200).

7 Trustees

Expenses totalling £113 were paid to two trustees during the year in relation to meetings and mediation expenses (2025 - £107).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

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8 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	12	11

Employment costs	2026 £	2025 £
Wages and salaries	263,154	249,438
Social security costs	20,725	10,847
Other pension costs	4,795	5,191
	288,674	265,476

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	55,760	37,866
Other debtors	49	900
Prepayments and accrued income	8,829	16,007
	64,638	54,773

11 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		13,111	13,155
Deferred income	12	45,993	40,588
Trade creditors		432	2,477
Other creditors		25,810	21,636
Accruals		2,400	2,200
		87,746	80,056

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12 Deferred income

	2026	2025
	£	£
Income relating to service contracts and mediation services	45,993	40,588

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Current liabilities	45,993	40,588
	45,993	40,588

All brought forward deferred income was released to income during the year.

13 Retirement benefit schemes

Defined contribution schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £4,795 (2025 - £5,191).

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	22,546	1,800
Between two and five years	1,879	-
	24,425	1,800

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15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2026	2025
	£	£
Aggregate remuneration	59,513	54,278

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.

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Charity registration number 1146657 (England and Wales)

Company registration number 07796773

NFS MEDIATION LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Timothy Mynott David Walker Daniel Nother Penelope Hollowell Christabel Watts Lynn Simpson	 (Appointed 7 May 2026)
Charity number	1146657	
Company number	07796773	
Chief Executive Officer	Kira Day	
Life President	Nicholas McGeorge	
Chair	Daniel Nother	
Treasurer	Timothy Mynott	
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE	
Independent examiner	Fiander ETL Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

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NFS MEDIATION LIMITED

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and 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 published in October 2019.

Objectives and activities

NFS Mediation Limited (the “Charity”) provides a broad range of high-quality mediation and restorative services across Southampton, Hampshire, the Isle of Wight, Dorset, Wiltshire and the wider South West of England. These services are delivered by qualified employees together with trained, community-based volunteer mediators and restorative practitioners. The organisation also offers CPD-accredited training in areas including Communication Skills, Challenging Conversations and OCN Mediation training.

As in the previous year, all income generated during the 2025–26 reporting period arose from commissioned mediation, assessment, restorative, coaching and hoarding support services delivered under contractual arrangements with a range of partner organisations, including housing associations and local authorities. A smaller proportion of income was derived from ad-hoc service delivery. This income enables the Charity to sustain and develop its staff and volunteer base, provide services free at the point of use for residents in Southampton and other referred service users within the Charity’s operating area, and promote wider adoption of mediation and restorative practices across the regions in which it operates.

The Charity did not receive any grant funding this reporting period.

The trustees have had due regard to the Charity Commission’s guidance on public benefit. The Charity’s objects are:

- To deliver conflict resolution and management services to individuals of all ages;

- To develop and enhance the skills of individuals involved in mediation and restorative work across community sectors;

- To promote understanding and implementation of restorative practice and conflict resolution across society;

- To provide appropriate mediation, restorative, and reparation processes for those who have experienced harm and wish to engage in resolution.

Achievements and performance

Despite ongoing challenges within the sector which has led to fluctuation in referral volumes at times, the Charity continues to deliver strongly against its charitable objectives and provided significant success throughout this reporting period by consistently meeting contractual KPI’s such as timeliness and successful outcomes. NFS continue to work closely and flexibly with stakeholders and customers to add additional value to contracts (e.g. development and delivery of staff training) and meet changing needs, such as expansion of geographical boundaries. NFS consistently provide customer organisations with data both on a quarterly basis and as requested ad-hoc, enabling services to remain responsive and monitor quality and impact.

Governance has remained robust throughout this period. Trustees have continued to review and strengthen governance frameworks, update essential internal policies to ensure compliance with new legislation, and make certain all services are risk assessed to safeguard our volunteers, staff, and service users. The Charity’s Governance Handbook is being fully reviewed and will be completed during the first half of the new financial year, while continuing to operate under our three-year strategic plan 2024-27.

There were no new appointments or step-downs during this financial year.

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As in the previous period, The Board remains committed to leading a safe, well-governed organisation. Continuous professional development remains a priority, with trustees, staff and volunteers completing training in sexual harassment, safeguarding vulnerable adults, equality and diversity, neurodiversity, trauma-informed practice, lone working, conflict coaching, and mental health awareness.

This year has seen the continued growth and contract extension of our contracted Psychological Support for Hoarders service for Southampton City Council (SCC) housing tenants and residents that was launched in the previous financial year. Through this service, clients are referred through Adult Social Services departments in Southampton and are supported by up to 12 sessions of trauma-informed intervention to empower them to make positive changes around hoarding behaviour. Due to the demand of this service, within this period NFS have recruited a part-time Hoarding Practitioner, managed by our Hoarding Service Manager. Our Coaching service has also proved highly successful, enabling single party referrals to benefit from support and increase their ability to learn skills which help them better resolve conflict and move forward.

The Charity's core service remains the provision of our Mediation Assessment Service to reduce anti-social behaviour (ASB) and neighbour disputes. In the coming year we will be working closely with customers to assess the impact of our services and building on data which suggests around a 90% success rate (no further issues within 6m). We continue to adapt this service within a dynamic and evolving commissioning environment, being flexible to requests that involve working further afield. This self-designed service is heavily embedded within the local communities and is a valuable resource for Local Authorities and Housing Associations. The service continues to be incorporated in to Housing anti-social behaviour procedure, e.g. last year the first step of SCC ASB procedure involved NFS, during this period, WCC have also incorporated it. We continue to diversify by delivering to a number of local authorities and housing providers under contract. In the coming year, we will seek further business opportunities to ensure sustainability through diversification. The resilience of this service has stood the test of time and reflects the Charity's reputation for innovation, quality and successful delivery.

Public Benefit
In 2025–26, across our services, the Charity supported 316 restorative cases, representing over 684 individuals and an estimated 635 households. Of cases closed with a Mediation/No Further Action outcome, 92% did not return to the referrer within a six-month period.

We serve many individuals facing compounding vulnerabilities, including mental health, developmental needs, trauma and physical challenges. Many of our customers have limited access to support networks. At the heart of our service is time: giving individuals space to be heard and validated, with many being signposted to other appropriate support services and networks. Some of the issues include poverty, hunger, and lack of heat, water or access to healthcare. As well as improving disputes and communication, the above associated benefits remain our most impactful intervention. Given the size of our Charity and the breadth of our operating area, our impact is substantial. Despite economic constraints, our value-for-money, independent services remain a critical asset to our business partners.

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Future Plans
We are working to our 2024–2027 Strategic Plan. Priorities include:

- Retention and renewal of Contracts.

- Identification of new opportunities which support steady growth of NFS that remains consistent with our charitable objectives.

- Enhancing governance and infrastructure which is reflective of our status as an established, expert provider.

- Expanding access to free, high-quality services to referred service users throughout our operating region.

- Increasing and promoting our services and criteria to raise awareness and better meet demand.

- Increase hoarding support, identify further opportunity to deliver Workplace Mediation, ASB coaching and CPD training delivery.

- Ensuring continuous improvement and quality of service delivery through staff/stakeholder/client feedback mechanisms.

- Enhancing staff and volunteer training and involvement in the organisation.

We remain committed to sustaining excellence while adapting to an increasingly complex service delivery environment.

We continue to look to improve and invest in all of our existing services to develop new initiatives for our customers in an ever changing and increasingly challenging environment of diminishing resources as well as individual hardship and isolation for many to whom we provide our services.

To achieve our strategic aims, our future plans include staff and volunteer recruitment building greater resilience within our staff and volunteer base to support rising service demand, particularly focusing on services with lengthier service delivery models.

We move into the future from a strong and stable platform with the experience to grow and traverse the currents of change in an ever shifting social and business environment.

Financial review
The company has had another satisfactory year recording net income of £446 (2025: £43,620). Income from Charitable Activities increased by £5,795, while expenditure rose by £49,080, largely due to increased staff expenses, rent and insurance increases, staff personal development and recruitment for hoarding/assessment staff and new CEO.

In 2024 the Board raised the Charity's reserve policy from three to four months of annualised income. As at 31 March 2026, reserves stood at £230,616, significantly exceeding the stated policy but deemed appropriate given future investment plans, continuing uncertainty about future contract renewals, and increases in potential local economic fluctuations within which the Charity operates.

Total income for the year to 31 March 2026: £381,545
Reserves held at 31 March 2026: £230,616

Structure, governance and management
NFS Mediation Limited is a registered charity and a company limited by guarantee, incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It succeeded New Forest Mediation (established 1997) on 30 June 2012. The charitable company is governed by its memorandum and articles of association.

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Timothy Mynott	
David Walker	
Daniel Nother	
Penelope Hollowell	
Christabel Watts	
Alice Leahy	(Resigned 26 August 2026)
Lynn Simpson	(Appointed 7 May 2026)

The Board of Trustees (also company directors) oversees governance. Day-to-day management is delegated to the Chief Executive Officer, with oversight provided through quarterly board meetings and regular Finance committee reviews. Governance policies, risk management, and operational practices are regularly critically reviewed.

The Charity's constitution provides for a minimum of five trustees. Trustees are recruited through an agreed process and appointed by the board based on a regularly reviewed skills matrix and role specification. New trustees receive a comprehensive induction. Ongoing development is supported through access to external resources and training.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements.

All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

Closing Statement
Overall, this report reflects a year of resilient service delivery, strong governance and continued development across the Charity, and the trustees thank all staff, volunteers and stakeholders for their valued support and contribution throughout the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Daniel Nother

Daniel Nother
Chair of Trustees

Dated: 7/9/2026 | 11:03 BST

Timothy Mynott

Timothy Mynott
Treasurer

Dated: 7/9/2026 | 02:31 PDT

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NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2026 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Adam Buse

Adam Buse, FCA
For and on behalf of
Fiander ETL

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 21/9/2026 | 12:12 BST

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NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:				
Charitable activities	**3**	375,768	375,768	369,973
Investments	**4**	5,777	5,777	5,666
Total income		381,545	381,545	375,639
Expenditure on:				
Charitable activities	**5**	381,099	381,099	332,019
Net income for the year/ Net movement in funds		446	446	43,620
Fund balances at 1 April 2025		230,170	230,170	186,550
Fund balances at 31 March 2026		230,616	230,616	230,170

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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NFS MEDIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**10**	64,638		54,773	
Cash at bank and in hand		253,724		255,453	
		318,362		310,226	
Creditors: amounts falling due within one year	**11**	(87,746)		(80,056)	
Net current assets			230,616		230,170
Income funds					
Unrestricted funds			230,616		230,170
			230,616		230,170

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7/9/2026 | 02:31 PDT

Daniel Nother
Daniel Nother
Trustee

Timothy Mynott
Timothy Mynott
Trustee

Company Registration No. 07796773

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NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

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1 Accounting policies **(Continued)**

1.5 Resources expended

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 are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Charitable activities

	2026	2025
	£	£
Local authority	262,057	254,431
Housing associations	95,453	95,401
Other mediation services	18,258	19,341
Training	-	800
	375,768	369,973
Analysis by fund		
Unrestricted funds	375,768	369,973
	375,768	369,973

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to contracts and ad-hoc services and Winchester City Council in relation to a service level agreement.

4 Investments

	2026	2025
	£	£
Bank interest	5,777	5,666
Analysis by fund		
Unrestricted funds	5,777	5,666
	5,777	5,666

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5 Charitable activities

	2026	2025
	£	£
Staff costs	138,116	166,567
Employee expenses	17,588	17,194
Mediators' expenses	615	569
	156,319	184,330
Support costs (see note 6)	218,209	143,548
Governance costs (see note 6)	6,571	4,141
	381,099	332,019
Analysis by fund		
Unrestricted funds	381,099	332,019
	381,099	332,019

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6 Support costs

	Support costs	Governance costs	2026	2025	Basis of allocation
	£	£	£	£	
Staff costs	150,558	-	150,558	98,909	Actual costs
Staff expenses	4,629	-	4,629	4,577	Actual costs
Office expenses	23,847	-	23,847	23,319	In proportion to income generated
Development and marketing	6,983	-	6,983	540	Actual costs
Stationery and other office costs	12,210	-	12,210	9,784	In proportion to income generated
Maintenance and equipment	1,569	-	1,569	1,678	Actual costs
Bank charges	33	-	33	23	Actual costs
Training	9,880	-	9,880	4,718	Actual costs
Other expenses	8,500	-	8,500	-	Actual costs
Accountancy and other fees	-	3,570	3,570	2,470	Governance
Meetings and trustees' expenses	-	3,001	3,001	1,671	Governance
	218,209	6,571	224,780	147,689	
Analysed between					
Charitable activities	218,209	6,571	224,780	147,689	

Governance costs include costs of the independent examination of £2,400 (2025- £2,200).

7 Trustees

Expenses totalling £113 were paid to two trustees during the year in relation to meetings and mediation expenses (2025 - £107).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

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8 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	12	11

Employment costs	2026 £	2025 £
Wages and salaries	263,154	249,438
Social security costs	20,725	10,847
Other pension costs	4,795	5,191
	288,674	265,476

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	55,760	37,866
Other debtors	49	900
Prepayments and accrued income	8,829	16,007
	64,638	54,773

11 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		13,111	13,155
Deferred income	12	45,993	40,588
Trade creditors		432	2,477
Other creditors		25,810	21,636
Accruals		2,400	2,200
		87,746	80,056

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12 Deferred income

	2026	2025
	£	£
Income relating to service contracts and mediation services	45,993	40,588

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Current liabilities	45,993	40,588
	45,993	40,588

All brought forward deferred income was released to income during the year.

13 Retirement benefit schemes

Defined contribution schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £4,795 (2025 - £5,191).

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	22,546	1,800
Between two and five years	1,879	-
	24,425	1,800

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15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2026	2025
	£	£
Aggregate remuneration	59,513	54,278

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.

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Charity registration number 1146657 (England and Wales)

Company registration number 07796773

NFS MEDIATION LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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NFS MEDIATION LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Timothy Mynott David Walker Daniel Nother Penelope Hollowell Christabel Watts Lynn Simpson	 (Appointed 7 May 2026)
Charity number	1146657	
Company number	07796773	
Chief Executive Officer	Kira Day	
Life President	Nicholas McGeorge	
Chair	Daniel Nother	
Treasurer	Timothy Mynott	
Registered office	Unit 11 Basepoint Business Centre Andersons Road Southampton SO14 5FE	
Independent examiner	Fiander ETL Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS	
Bankers	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT The Charity Bank Limited Fosse House 182 High Street Tonbridge Kent TN9 1BE Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood Essex CM13 3BE	

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and 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 published in October 2019.

Objectives and activities

NFS Mediation Limited (the “Charity”) provides a broad range of high-quality mediation and restorative services across Southampton, Hampshire, the Isle of Wight, Dorset, Wiltshire and the wider South West of England. These services are delivered by qualified employees together with trained, community-based volunteer mediators and restorative practitioners. The organisation also offers CPD-accredited training in areas including Communication Skills, Challenging Conversations and OCN Mediation training.

As in the previous year, all income generated during the 2025–26 reporting period arose from commissioned mediation, assessment, restorative, coaching and hoarding support services delivered under contractual arrangements with a range of partner organisations, including housing associations and local authorities. A smaller proportion of income was derived from ad-hoc service delivery. This income enables the Charity to sustain and develop its staff and volunteer base, provide services free at the point of use for residents in Southampton and other referred service users within the Charity’s operating area, and promote wider adoption of mediation and restorative practices across the regions in which it operates.

The Charity did not receive any grant funding this reporting period.

The trustees have had due regard to the Charity Commission’s guidance on public benefit. The Charity’s objects are:

- To deliver conflict resolution and management services to individuals of all ages;

- To develop and enhance the skills of individuals involved in mediation and restorative work across community sectors;

- To promote understanding and implementation of restorative practice and conflict resolution across society;

- To provide appropriate mediation, restorative, and reparation processes for those who have experienced harm and wish to engage in resolution.

Achievements and performance

Despite ongoing challenges within the sector which has led to fluctuation in referral volumes at times, the Charity continues to deliver strongly against its charitable objectives and provided significant success throughout this reporting period by consistently meeting contractual KPI’s such as timeliness and successful outcomes. NFS continue to work closely and flexibly with stakeholders and customers to add additional value to contracts (e.g. development and delivery of staff training) and meet changing needs, such as expansion of geographical boundaries. NFS consistently provide customer organisations with data both on a quarterly basis and as requested ad-hoc, enabling services to remain responsive and monitor quality and impact.

Governance has remained robust throughout this period. Trustees have continued to review and strengthen governance frameworks, update essential internal policies to ensure compliance with new legislation, and make certain all services are risk assessed to safeguard our volunteers, staff, and service users. The Charity’s Governance Handbook is being fully reviewed and will be completed during the first half of the new financial year, while continuing to operate under our three-year strategic plan 2024-27.

There were no new appointments or step-downs during this financial year.

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As in the previous period, The Board remains committed to leading a safe, well-governed organisation. Continuous professional development remains a priority, with trustees, staff and volunteers completing training in sexual harassment, safeguarding vulnerable adults, equality and diversity, neurodiversity, trauma-informed practice, lone working, conflict coaching, and mental health awareness.

This year has seen the continued growth and contract extension of our contracted Psychological Support for Hoarders service for Southampton City Council (SCC) housing tenants and residents that was launched in the previous financial year. Through this service, clients are referred through Adult Social Services departments in Southampton and are supported by up to 12 sessions of trauma-informed intervention to empower them to make positive changes around hoarding behaviour. Due to the demand of this service, within this period NFS have recruited a part-time Hoarding Practitioner, managed by our Hoarding Service Manager. Our Coaching service has also proved highly successful, enabling single party referrals to benefit from support and increase their ability to learn skills which help them better resolve conflict and move forward.

The Charity's core service remains the provision of our Mediation Assessment Service to reduce anti-social behaviour (ASB) and neighbour disputes. In the coming year we will be working closely with customers to assess the impact of our services and building on data which suggests around a 90% success rate (no further issues within 6m). We continue to adapt this service within a dynamic and evolving commissioning environment, being flexible to requests that involve working further afield. This self-designed service is heavily embedded within the local communities and is a valuable resource for Local Authorities and Housing Associations. The service continues to be incorporated in to Housing anti-social behaviour procedure, e.g. last year the first step of SCC ASB procedure involved NFS, during this period, WCC have also incorporated it. We continue to diversify by delivering to a number of local authorities and housing providers under contract. In the coming year, we will seek further business opportunities to ensure sustainability through diversification. The resilience of this service has stood the test of time and reflects the Charity's reputation for innovation, quality and successful delivery.

Public Benefit
In 2025–26, across our services, the Charity supported 316 restorative cases, representing over 684 individuals and an estimated 635 households. Of cases closed with a Mediation/No Further Action outcome, 92% did not return to the referrer within a six-month period.

We serve many individuals facing compounding vulnerabilities, including mental health, developmental needs, trauma and physical challenges. Many of our customers have limited access to support networks. At the heart of our service is time: giving individuals space to be heard and validated, with many being signposted to other appropriate support services and networks. Some of the issues include poverty, hunger, and lack of heat, water or access to healthcare. As well as improving disputes and communication, the above associated benefits remain our most impactful intervention. Given the size of our Charity and the breadth of our operating area, our impact is substantial. Despite economic constraints, our value-for-money, independent services remain a critical asset to our business partners.

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Future Plans
We are working to our 2024–2027 Strategic Plan. Priorities include:

- Retention and renewal of Contracts.

- Identification of new opportunities which support steady growth of NFS that remains consistent with our charitable objectives.

- Enhancing governance and infrastructure which is reflective of our status as an established, expert provider.

- Expanding access to free, high-quality services to referred service users throughout our operating region.

- Increasing and promoting our services and criteria to raise awareness and better meet demand.

- Increase hoarding support, identify further opportunity to deliver Workplace Mediation, ASB coaching and CPD training delivery.

- Ensuring continuous improvement and quality of service delivery through staff/stakeholder/client feedback mechanisms.

- Enhancing staff and volunteer training and involvement in the organisation.

We remain committed to sustaining excellence while adapting to an increasingly complex service delivery environment.

We continue to look to improve and invest in all of our existing services to develop new initiatives for our customers in an ever changing and increasingly challenging environment of diminishing resources as well as individual hardship and isolation for many to whom we provide our services.

To achieve our strategic aims, our future plans include staff and volunteer recruitment building greater resilience within our staff and volunteer base to support rising service demand, particularly focusing on services with lengthier service delivery models.

We move into the future from a strong and stable platform with the experience to grow and traverse the currents of change in an ever shifting social and business environment.

Financial review
The company has had another satisfactory year recording net income of £446 (2025: £43,620). Income from Charitable Activities increased by £5,795, while expenditure rose by £49,080, largely due to increased staff expenses, rent and insurance increases, staff personal development and recruitment for hoarding/assessment staff and new CEO.

In 2024 the Board raised the Charity's reserve policy from three to four months of annualised income. As at 31 March 2026, reserves stood at £230,616, significantly exceeding the stated policy but deemed appropriate given future investment plans, continuing uncertainty about future contract renewals, and increases in potential local economic fluctuations within which the Charity operates.

Total income for the year to 31 March 2026: £381,545
Reserves held at 31 March 2026: £230,616

Structure, governance and management
NFS Mediation Limited is a registered charity and a company limited by guarantee, incorporated on 4 October 2011 and registered as a charity on 28 March 2012. It succeeded New Forest Mediation (established 1997) on 30 June 2012. The charitable company is governed by its memorandum and articles of association.

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NFS MEDIATION LIMITED

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Timothy Mynott	
David Walker	
Daniel Nother	
Penelope Hollowell	
Christabel Watts	
Alice Leahy	(Resigned 26 August 2026)
Lynn Simpson	(Appointed 7 May 2026)

The Board of Trustees (also company directors) oversees governance. Day-to-day management is delegated to the Chief Executive Officer, with oversight provided through quarterly board meetings and regular Finance committee reviews. Governance policies, risk management, and operational practices are regularly critically reviewed.

The Charity's constitution provides for a minimum of five trustees. Trustees are recruited through an agreed process and appointed by the board based on a regularly reviewed skills matrix and role specification. New trustees receive a comprehensive induction. Ongoing development is supported through access to external resources and training.

The Charity's memorandum and articles of association give the trustees the power to apply our funds in such a manner as they think fit to benefit our business and charitable objects or purpose. The trustees have policies and procedures of governance in place to ensure effective use of the powers and these policies and procedures are reviewed on an ongoing basis through these governance arrangements.

All appropriate and required insurances, financial and risk mechanisms and statements are held and produced by the company.

Closing Statement
Overall, this report reflects a year of resilient service delivery, strong governance and continued development across the Charity, and the trustees thank all staff, volunteers and stakeholders for their valued support and contribution throughout the year.

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Daniel Nother

Daniel Nother
Chair of Trustees

Dated: 7/9/2026 | 11:03 BST

Timothy Mynott

Timothy Mynott
Treasurer

Dated: 7/9/2026 | 02:31 PDT

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NFS MEDIATION LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF NFS MEDIATION LIMITED

I report to the trustees on my examination of the financial statements of NFS Mediation Limited (the charity) for the year ended 31 March 2026 which are set out on pages 6 to 16.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Adam Buse

Adam Buse, FCA
For and on behalf of
Fiander ETL

Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

Dated: 21/9/2026 | 12:12 BST

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NFS MEDIATION LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:				
Charitable activities	**3**	375,768	375,768	369,973
Investments	**4**	5,777	5,777	5,666
Total income		381,545	381,545	375,639
Expenditure on:				
Charitable activities	**5**	381,099	381,099	332,019
Net income for the year/ Net movement in funds		446	446	43,620
Fund balances at 1 April 2025		230,170	230,170	186,550
Fund balances at 31 March 2026		230,616	230,616	230,170

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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NFS MEDIATION LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Current assets					
Debtors	**10**	64,638		54,773	
Cash at bank and in hand		253,724		255,453	
		318,362		310,226	
Creditors: amounts falling due within one year	**11**	(87,746)		(80,056)	
Net current assets			230,616		230,170
Income funds					
Unrestricted funds			230,616		230,170
			230,616		230,170

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7/9/2026 | 02:31 PDT

Daniel Nother
Daniel Nother
Trustee

Timothy Mynott
Timothy Mynott
Trustee

Company Registration No. 07796773

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NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (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 issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity and company law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are funds set aside by the trustees for specific purposes. Restricted funds are to be used with the specific purposes specified by the donors. All other funds are unrestricted general income funds.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Income is stated net of VAT.

Grants from local authorities and similar organisations have been included as contracts for services where applicable but as donations where the money is given with greater freedom of use.

Income received for future periods is deferred until those periods.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is probable. If the amount is not known, the legacy is treated as a contingent asset.

Investment income is accounted for in the period in which the charity is entitled to receipt.

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1 Accounting policies **(Continued)**

1.5 Resources expended

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 are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis as a liability is incurred and is stated net of VAT where applicable.

The cost of charitable activities includes all costs incurred in delivering the charitable company's principal objectives and governance costs associated with meeting the constitutional and statutory requirements of the charitable company.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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1 Accounting policies **(Continued)**

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Debtors

Trade debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

1.11 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

NFS MEDIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

3 Charitable activities

	2026	2025
	£	£
Local authority	262,057	254,431
Housing associations	95,453	95,401
Other mediation services	18,258	19,341
Training	-	800
	375,768	369,973
Analysis by fund		
Unrestricted funds	375,768	369,973
	375,768	369,973

The local authority income in the current and prior year comprises amounts due from Southampton City Council in relation to contracts and ad-hoc services and Winchester City Council in relation to a service level agreement.

4 Investments

	2026	2025
	£	£
Bank interest	5,777	5,666
Analysis by fund		
Unrestricted funds	5,777	5,666
	5,777	5,666

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5 Charitable activities

	2026	2025
	£	£
Staff costs	138,116	166,567
Employee expenses	17,588	17,194
Mediators' expenses	615	569
	156,319	184,330
Support costs (see note 6)	218,209	143,548
Governance costs (see note 6)	6,571	4,141
	381,099	332,019
Analysis by fund		
Unrestricted funds	381,099	332,019
	381,099	332,019

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6 Support costs

	Support costs	Governance costs	2026	2025	Basis of allocation
	£	£	£	£	
Staff costs	150,558	-	150,558	98,909	Actual costs
Staff expenses	4,629	-	4,629	4,577	Actual costs
Office expenses	23,847	-	23,847	23,319	In proportion to income generated
Development and marketing	6,983	-	6,983	540	Actual costs
Stationery and other office costs	12,210	-	12,210	9,784	In proportion to income generated
Maintenance and equipment	1,569	-	1,569	1,678	Actual costs
Bank charges	33	-	33	23	Actual costs
Training	9,880	-	9,880	4,718	Actual costs
Other expenses	8,500	-	8,500	-	Actual costs
Accountancy and other fees	-	3,570	3,570	2,470	Governance
Meetings and trustees' expenses	-	3,001	3,001	1,671	Governance
	218,209	6,571	224,780	147,689	
Analysed between					
Charitable activities	218,209	6,571	224,780	147,689	

Governance costs include costs of the independent examination of £2,400 (2025- £2,200).

7 Trustees

Expenses totalling £113 were paid to two trustees during the year in relation to meetings and mediation expenses (2025 - £107).

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the current or prior year.

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8 Employees

Number of employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	12	11

Employment costs	2026 £	2025 £
Wages and salaries	263,154	249,438
Social security costs	20,725	10,847
Other pension costs	4,795	5,191
	288,674	265,476

There were no employees whose annual remuneration was £60,000 or more.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

Amounts falling due within one year:	2026 £	2025 £
Trade debtors	55,760	37,866
Other debtors	49	900
Prepayments and accrued income	8,829	16,007
	64,638	54,773

11 Creditors: amounts falling due within one year

	Notes	2026 £	2025 £
Other taxation and social security		13,111	13,155
Deferred income	12	45,993	40,588
Trade creditors		432	2,477
Other creditors		25,810	21,636
Accruals		2,400	2,200
		87,746	80,056

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12 Deferred income

	2026	2025
	£	£
Income relating to service contracts and mediation services	45,993	40,588

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Current liabilities	45,993	40,588
	45,993	40,588

All brought forward deferred income was released to income during the year.

13 Retirement benefit schemes

Defined contribution schemes

The charitable company participates in a multi-employer defined contribution pension scheme operated by the Pensions Trust. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable by the charitable company to the fund.

The contributions payable by the charitable company to the fund were £4,795 (2025 - £5,191).

14 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026	2025
	£	£
Within one year	22,546	1,800
Between two and five years	1,879	-
	24,425	1,800

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15 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2026	2025
	£	£
Aggregate remuneration	59,513	54,278

16 Charity information

NFS Mediation Limited is a charitable company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Basepoint Business Centre, Andersons Road, Southampton, SO14 5FE.