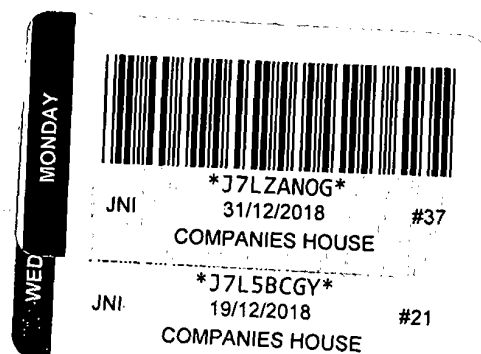


FAMILY MEDIATION NI
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2018



Company Number - NI063335



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OFFICERS

EXECUTIVE COMMITTEE - BOARD OF DIRECTORS

CHAIRPERSON

M Cavanagh

COMPANY SECRETARY

J Davis

TREASURER

E Boyle

OTHER DIRECTORS

C Bates (resigned 16 June 2017)

A Byrne

G McDade

L Mackle

F O'Donnell

AUDITOR

Minshull & Co
Chartered Accountants
19 Crescent Business Park
LISBURN
BT28 2GN

BANKERS

Bank of Ireland
University Road
BELFAST
BT7 1NH

REGISTERED OFFICE & HEAD OFFICE

7 University Street
BELFAST
BT7 1FY

EXECUTIVE COMMITTEE(DIRECTORS') REPORT

The committee present their annual report together with the financial statements for the year to 31 March 2017.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements the directors are required to

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors have elected to prepare the financial statements in accordance with UK GAAP and confirm that under company law they must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the company's affairs and of the surplus or deficit for that period. The reporting framework that has been applied is the Charities SORP (FRS 102 (January 2015)). The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DIRECTORS

The directors during the year were as stated on page 2. Directors are required to retire annually but are eligible for reappointment at each annual general meeting.

AIMS AND OBJECTIVES

The association was established on 16 September 2005 and commenced operations in December of that year. It transferred all affairs to the incorporated Family Mediation NI on 1 April 2007.

It aims to be of public benefit in Northern Ireland without distinction of age, gender, disability, sexual orientation, nationality, ethnic origin or political or religious opinion.

Its objects are to

- alleviate hardship and distress caused by the break up of marriage and family or by families in dispute or difficulty;
- preserve and protect the health, both mental and physical, of adults and children involved in the break up of a couple and family, or family disputes or difficulties;
- promote and co-ordinate services to be provided for such purposes by members;
- promote education and training for those involved in mediation services for couples whose relationships appear to be breaking down or who are otherwise in dispute or difficulty and
- where such relationships have already broken down, to advise and help in the settlement of differences or potential differences over associated matters such as the residence of and contact with children and financial matters.

RESULTS AND DIVIDENDS

The Net Incoming Resources for the year amounted to -£1,605 .

EXECUTIVE COMMITTEE(DIRECTORS') REPORT

(continued)

FINANCIAL REVIEW AND RESERVES POLICY

The reserves at 31 March 2018 were £36,284 which covers the running costs of the company for approximately three months. The principal funding source is the Health and Social Care Board and this has been secured until March 2018. The profile of expenditure is designed to adequately provide the services to support the company's objectives therefore most expenditure is directly for mediators and the running of the premises at University Street, Belfast.

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the company and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

FUTURE PLANS

The company's current funding as stated above runs until 2021 and it intends to secure similar funding from other sources so that the current services will continue to be offered to those who most need support as described in the Aims and Objectives above by ensuring the company will be less dependent on the HSCB funding.

MEMBERSHIP

Irrespective of ethnic identity, disability, age, gender, political party, nationality, sexuality or religion, membership is open to

- individuals in the area of benefit who support the objects of Family Mediation NI and whose applications for membership are accepted by the Committee. These members shall be called Individual Members and shall be entitled to vote at meetings. Those over eighteen shall be eligible for nomination to be elected to the Executive Committee;
- organisations within the area of benefit. These may on approval be admitted as Affiliated Members;
- well wishers who can offer knowledge and experience to the organisation as Associate Members.

STATUS

The Charity Commission for Northern Ireland has accepted that Family Mediation NI is a charity and registered it as such under Charity Number 102600 from 1 September 2015.

SMALL COMPANY RULES

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 (c46) relating to small companies and in accordance with the Financial Reporting Standard 102 Section 1a - Small Entities.

AUDITOR

The auditor, Donald Minshull FCA, of Messrs Minshull & Company, Chartered Accountants and Registered Auditor, offers himself for appointment as auditor of the company.

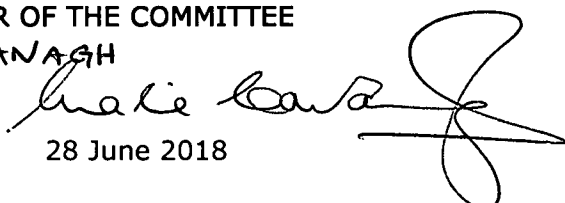
BY ORDER OF THE COMMITTEE

M CAVANAGH

Chair

Date

28 June 2018



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FAMILY MEDIATION NI

We have audited the financial statements, on pages 7 to 13, which comprise the Statement of Financial Activities Balance Sheet and related notes of Family Mediation NI for the year ended 31 March 2018. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard 102 Section 1a - Small Entities and the accounting policies set out therein.

The report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of executive committee and auditor

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the committee (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the committee; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Committee's Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
FAMILY MEDIATION NI**

Opinion

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 Section 1a Small Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the directors report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements and the directors' report in accordance with the small companies regime.



DONALD MINSHULL FCA - Senior Statutory Auditor
Registered Auditor
Date 28 June 2018

On behalf of

*Minshull & Co
Statutory Auditor
19 Crescent Business Park
LISBURN BT28 2GN*

FAMILY MEDIATION NI
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
INCOME			
<i>Income from charitable activities</i>			
Unrestricted Grants and Donations	10	1,787	452
Foundation Training		11,196	-
Other Training		1,200	1,049
Restricted Fund Grants and Fees	9	214,087	260,445
Mediation Fees	1	5,321	16,937
Other Funds/Fees Received		848	-
		<u>234,439</u>	<u>278,883</u>
EXPENDITURE ON CHARITABLE ACTIVITIES			
Membership fees		457	724
Venue Hire		197	-
Foundation Consultants and Costs		11,787	10,173
Mediators		818	4,325
Salary Costs not Grant Funded		183	836
<i>Restricted Fund Activities</i>			
Contribution to Overheads		114,663	125,858
Hire and Other Venue Costs		6,886	10,739
Mediators and Training Covered by Restricted Grants		41,169	56,841
Salary Costs from Restricted Funds		40,604	59,857
Publicity and Professional Costs		5,254	1,233
Equipment Depreciation		5,276	5,582
Pension Contributions		235	335
Total		<u>(227,529)</u>	<u>(276,504)</u>
Total Income less Direct Charitable Expenditure		<u>6,910</u>	<u>2,379</u>
GOVERNANCE AND SUPPORT COSTS			
Insurance		2,237	2,162
Rent, Rates, Heat and Light		13,520	12,756
Building Maintenance		799	1,150
Equipment Repairs and Leasing		2,214	3,156
Telephone		4,036	4,299
Postage, Stationery and Office Supplies		2,204	3,360
Advertising and Website Expenses		150	800
Salaries		85,951	86,670
Training & Course Fees		826	2,422
Pension Contributions		584	624
Other Travelling, Subsistence & Entertainment		145	642
Depreciation		702	629
Bad Debts		630	365
Sundry Expenses		218	517
General Meeting Expenses		1,359	1,607
Legal and Professional fees		5,378	2,626
Accountancy & Audit Fees		2,228	2,394
		<u>123,181</u>	<u>125,556</u>
Contribution to Overheads from Restricted Grants		<u>(114,664)</u>	<u>(125,858)</u>
Total		<u>(8,517)</u>	<u>301</u>
BANK INTEREST RECEIVABLE		<u>2</u>	<u>-</u>
Net Income(Expenditure) for the Period		<u>(1,605)</u>	<u>2,681</u>
Total Funds Brought Forward at 1 April 2017		<u>37,889</u>	<u>35,208</u>
Total Funds Carried Forward at 31 March 2018		<u><u>36,284</u></u>	<u><u>37,889</u></u>

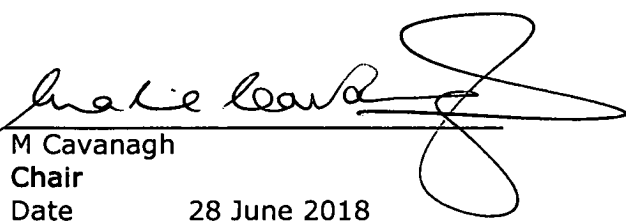
The statement of financial activities includes all gains and losses recognised in the year
The notes on pages 9 to 13 form part of these accounts

FAMILY MEDIATION NI
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

BALANCE SHEET AS AT 31 MARCH 2018	Note	2018 £	2017 £
Tangible Fixed Assets	3	4,006	8,043
Current Assets	4	107,706	92,066
Current Liabilities <i>(amounts falling due within one year)</i>	5	(75,428)	(62,220)
Net Current Assets		32,278	29,846
Net Assets		36,284	37,889
FUNDS			
Unrestricted Funds	6	36,284	37,889
Restricted Funds	6	-	-
Balance at 31 March 2017		36,284	37,889

The directors have acknowledged their responsibilities for ensuring that the company keeps accounting records which comply with Section 386 and prepares accounts in accordance with the requirements of Section 393 of the Companies Act 2006, so far as applicable to this company. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard 102 Section 1a - Small Entities.

Approved by the Committee on the date below and signed on its behalf by


M Cavanagh
Chair
Date 28 June 2018

The notes on pages 9 to 13 form part of these accounts

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

(a) *Basis of Preparation*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1a)(effective 1 January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

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

(b) *Reconciliation With Previous Generally Accepted Accounting Practice*

In preparing the accounts, the directors have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

(c) *Preparation of the Accounts on a Going Concern Basis*

The company reported -£1,605 cash inflow for the year and the directors have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

(d) *Income*

Income is recognised when the company has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been, funded by said grants.

(e) *Donated Services and Facilities*

Donated professional services and donated facilities are recognised as income when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item by the charity is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) general volunteer time is not recognised.

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

(f) *Interest Receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(g) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the company. Designated funds are unrestricted funds of the charity that the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the company's work.

(h) Expenditure and Irrecoverable Value Added Tax

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Irrecoverable Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

(i) Support Costs

Support costs are disclosed separately in the Statement of Financial Activities.

(j) Tangible Fixed Assets and depreciation

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate :

Fixtures, fittings and equipment	25% straight line
----------------------------------	-------------------

(k) Debtors

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

(l) Cash at Bank and in Hand

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

(m) Creditors and Provisions

Creditors and provisions are recognised where the company 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 any discounts.

(n) Financial Instruments

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

NOTES TO THE FINANCIAL STATEMENTS

(continued)

(o) Exemption from preparing a cashflow statement

Exemption has been taken from preparing a cashflow statement on the grounds that the company qualifies as a small company.

(p) Company status and members liability

The company is limited by guarantee. The members are the trustees, that is the committee as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

2. YEAR'S SURPLUS(DEFICIT) IS STATED AFTER CHARGING(CREDITING):	2018	2017
	£	£
Accountancy Fees	1,114	1,197
Audit Fees	1,114	1,197
Bank Interest Receivable	(2)	-

3. TANGIBLE FIXED ASSETS	Fixtures & Equipment	TOTAL
COST	£	£
at 1 April 2017	50,587	50,587
Additions	1,941	1,941
	<hr/>	<hr/>
at 31 March 2018	52,528	52,528
	<hr/>	<hr/>
DEPRECIATION		
at 1 April 2017	42,544	42,544
Charge for the Year	5,978	5,978
	<hr/>	<hr/>
at 31 March 2018	48,522	48,522
	<hr/>	<hr/>
BALANCE SHEET VALUE		
at 31 March 2018	4,006	4,006
	<hr/>	<hr/>

4. CURRENT ASSETS	2018	2017
	£	£
Training and Mediation Fee Debtors	1,127	5,668
Grants receivable	66,281	47,627
Prepayments and Accrued Income	6,112	7,511
Cash at Bank and In Hand	34,186	31,260
	<hr/>	<hr/>
	107,706	92,066
	<hr/>	<hr/>

NOTES TO THE FINANCIAL STATEMENTS

(continued)

5. LIABILITIES (Amounts falling due within one year)

	2018	2017
	£	£
Grants Deferred	62,186	57,597
Accruals and Deferred Income	13,242	4,622
	<u>75,428</u>	<u>62,220</u>

6. FUNDS

	Unrestricted		Restricted	
	2018	2017	2018	2017
	£	£	£	£
Balance at 1 April 2017	37,889	35,208	-	-
(Deficit) Surplus for the Year	(1,605)	2,681	-	-
	<u>36,284</u>	<u>37,889</u>	<u>-</u>	<u>-</u>
Funds at 31 March 2018	36,284	37,889	-	-

7. DIRECTORS

The directors received no emoluments and no expenses during the period (2017: £nil). No director received payment for professional or other services supplied to the charity (2017: £nil)

8. EMPLOYEES

Number of employees

The average weekly number of persons employed by the association during the year was:

	2018 number	2017 number
Development Officers and Administrative staff	9	10
Management	8	8
	<u>17</u>	<u>18</u>

The remuneration paid to the employees was

	2018 £	2017 £
Wages and salaries	120,250	139,815
Social security costs	6,487	7,883
Pension Contributions	818	624
	<u>127,556</u>	<u>148,322</u>

No employees had employee benefits in excess of £60,000 (2017: £nil). Pension costs will be allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund.

NOTES TO THE FINANCIAL STATEMENTS

(continued)

9. RESTRICTED FUND GRANTS AND FEES

	2018	2017
	£	£
Funder - Health and Social Care Board	200,021	274,830
Big Lottery Fund	-	(4,699)
Halifax	-	6,000
Funder - Others	-	3,000
Total amounts received in year	200,021	279,131
Amount deferred at 1 April 2017	57,597	68,199
Amount accrued at 1 April 2017	(47,627)	(76,915)
Amount deferred at 31 March 2018	(62,186)	(57,597)
Amount accrued at 31 March 2018	66,281	47,627
Credit to Statement of Financial Activities	214,087	260,445

10. UNRESTRICTED GRANTS AND DONATIONS

	2018	2017
	£	£
Funder - The Rotary Club of Lisburn	1,200	-
Donations	587	452
Credit to Statement of Financial Activities	1,787	452

11. CAPITAL GRANTS

Included in grants deferred in Note 5 is an amount deferred in respect of grants received for the purchase of fixed assets. Contrary to the SORP recommended treatment amounts received in respect of fixed asset purchases are matched with the related depreciation charges and are therefore written off over the useful life of the asset concerned. The amount deferred at 31 March 2018 is £10,799.

12. RELATED PARTIES

There are no transactions to report with regard to related parties.

13. CORPORATION TAX

The company is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.