

**Family Mediation West Of Scotland**

**Financial statements for  
for the year ended 31 March 2025**

**Charity number: SC008938**

## Family Mediation West Of Scotland

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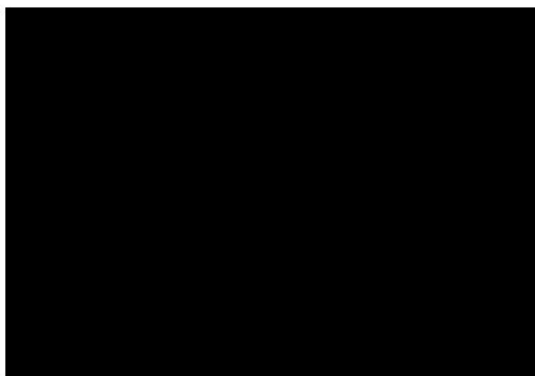
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## **Family Mediation West Of Scotland**

### **Scottish charitable incorporation organisation information**

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**Trustees**



**Principal office**

**Bankers**

Virgin Money  
2-4 Royal Exchange Square  
Glasgow  
G1 3AB

**Auditor's**

Findlays Audit Limited  
11 Dudhope Terrace  
Dundee  
DD3 6TS

**Registered charity number**

SC008938

## **Family Mediation West Of Scotland**

### **Report of the Trustees for the year ended 31 March 2025**

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The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees wish to commend Family Mediation West's staff team of dedicated professionals for their good work and commitment in continuing to deliver the full range of our services to our clients in challenging circumstances.

Family Mediation West of Scotland was incorporated on 28 January 2025 following on from the transfer of its operations from Family Mediation West, a company limited by guarantee. Merger accounting has been adopted – see Note 17.

#### **Principal objective and activities**

##### **Principal objective**

The principal objective of the service is to support children and their families, who are experiencing separation and divorce, in a manner which serves the best interests of the children, enabling them to have a continuing relationship with both parents, maintaining and/or improving their quality of life. This is done through delivering a range of services, which work together to provide that support in a holistic way.

##### **Continuing service developments and activities**

The Principal activities of Family Mediation West Of Scotland (FMW) continue to evolve with overall increases to all core service provisions. There were greater numbers of service users supported both in person and online, with FMW devising additional opening hours to support the demand for services. Demand from the public and legal sector to engage with the services was high and it is expected that increasing numbers of families requiring support will be commonplace for the future in a large geographical area.

On January 28th 2025, we gained OSCR confirmation that the conversion to a SCIO (Scottish Charitable Incorporated Organisation) from a Company was completed. The Charity Number stays the same, however the legal structure and Constitution has now changed.

Financial operations and process throughout the year were robust. FMW successfully deregistered from the previous VAT registration and ensured that any repayments were made timely to both solicitor firms and private paying clients. The debtors list reduced significantly with a concerted effort made to ensure money owed was recovered, while a limited amount of aged fees owed were written off as bad debts. Turnover for the year overall broke the £500K target due to additional grants being gained, and increased service delivery resulting in higher fee income.

Health and Safety remains at the heart of ensuring high level care for children, clients, and staff. Supported by third party consultants (Croner UK), a full compliance review was implemented and latterly inspected - concluding with several premises' upgrades and procedural improvements. Reports, risk assessments and compliance paperwork benefitted from safe storage under an online portal called Bright Safe; the online partners of Croner UK. In addition, in the latter part of this financial year, we signed up to HR/Employment Law service with Croner UK; ensuring that all HR compliance was updated with changes within the Employment Rights Bill of 2024.

FMW successfully gained funding via The Access Foundation for a CRM system (eTapestry). This was key to ensure a high level of safe storage and GDPR compliance, while creating risk alerts within the system. In addition, the CRM system made administration tasks less laborious and offered clearing filing systems for service user records.

**Report of the Trustees for the year ended 31 March 2025 (continued)**

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**Continuing service developments and activities (continued)**

The FMW website was integrated into this process and provided an automated registration portal which accelerated registration processes to benefit both staff and service users.

The Child Contact Service demand remained high with increased referrals via courts, solicitors, and personal contacts. The service saw increased opening hours continue Sundays in Kilmarnock and midweek evening opening in both Glasgow and Kilmarnock, as an addition to normal time slots. Repairs, decorative improvements and purchases of new equipment had been made to the Glasgow Child Contact Centre, this was due to gaining additional grants to meet the cost of the improvements.

A new 5-year lease was signed for the Glasgow Office (including the Glasgow Child Contact Centre) in May, at a slight expenditure increase on the previous lease. The Kilmarnock Child Contact Centre moved premises in May 2024, and a new 5-year lease began.

All Mediation services continued to show higher output figures throughout the year; this being achieved with a revamped service, and the integration of national mediators to support high demand. Departmental income increased because of higher service delivery. These services included, Family Mediation, Parenting Apart, Individual Consultation, Child Consultation, and Intergenerational Mediation. Parenting Apart experienced high growth because of a strategic change, to offer the service free to all clients on a waiting list.

Communication platforms continued to be a key area of development. The website offers increased visibility of service delivery with functionality to register online for clients. Statistical analysis processes were restructured to ensure slicker reporting to funders and providing key analysis to improve operational delivery. The CRM system continues to be developed to offer ease of admin, secure data storage and better filing administration. Staff were able to log in to an online HR portal called Bright HR; this offering retail discounts and easy access to view their HR file, risk assessments, and personal details.

In addition, the Bright HR portal allows for free counselling services for staff wishing support in this area. In a similar way, we authorised UNUM to provide entry for staff to the death in service insurance scheme. UNUM also allow access to retail discounts, and counselling services. Flexitime, staff summer vouchers, Christmas lunch and a 'duvet day' were also implemented to ensure FMW's policy to invest in the needs of staff was achieved.

Relationships Scotland, and the network, continue to explore partnership working with the Care Commission and feasibility to work alongside one another.

The Trustees are committed to investing in training and CPD, and the required standards laid out by Relationships Scotland will inevitably have a significant impact in driving the shape and direction of our training over the foreseeable future. We continue to recruit new staff and invest in training in response to rising demand for our services.

Volunteers continue to support the contact centres regularly. Voluntary support is key to assist the service and proved a useful conduit for recruitment of sessional workers as several volunteers eventually become trained and qualified to join the team as sessional staff.

**Marketing and promotion**

FMW are actively engaged in planning for a renewed focus on marketing and promoting our services as widely as possible to potential clients across our catchment area, and to Court Services Family Law Faculties, and other partner organisations and potential referrers. We are seeking to promote our services to as wide and diverse a range of potential clients and referrers as possible, with the aim of increasing the numbers of people who could benefit from the wide range of support services we provide to children and their families experiencing the difficult impacts of separation or divorce.

### **Future funding**

Funding remains a challenge in terms of predictability, which could impact confidence of future development. Scottish Government (via Relationships Scotland) funding is only confirmed annually. The fundraising strategy eased the situation via private trust foundations, resulting in additional restricted and unrestricted income for 24/25, and this will continue to be a key strategy for future years.

### **Reserves policy**

The Trustees regularly review reserves, using the Reserves Policy to support both the Financial Strategy and the Strategic Plan. A risk-based approach is used to calculate an optimal number of reserves that looks at reliability of income, costs for re-organisation of activities, and specific liabilities. Amounts are included for risks we are aware of as well as contingencies to allow Family Mediation West to cope with unexpected costs and opportunities.

We principally hold reserves to:

- protect the continuity of Family Mediation West's work against uncertain future income streams
- provide the capital needed to finance investment in operations
- provide funds to replace assets
- to cover for specific liabilities and identifiable risks
- to allow Family Mediation West to respond to unexpected opportunities that can further mission
- to allow Family Mediation West to meet contractual obligations.

The Trustees have always indicated that they would not commit the charity to any expenditure unless funding is available to cover this. With that consideration in mind, the Board's agreed policy on reserves is that it will aim to have in its reserves at any given point:

-At least three months' operating costs or sufficient funds to cover any wind-up costs, whichever is the greater being £121,785 (2024 - £113,733).

-In addition to the above, between 5 and 10 per cent of the total annual costs as an operational contingency budget, where possible, to enable short-term innovation and development of our client-facing services.

The Trustees believe the free reserves will represent the net unrestricted current asset position of £315,219 (2024 - £284,352).

The Reserves Policy is reviewed annually as part of our internal financial control systems.

### **Principal funding sources**

We are grateful that throughout the budget year 2024-25 the Scottish Government (via Relationships Scotland) continued to provide funding both for core activities and for child contact centres for the RS Network. Family Mediation West is a beneficiary of both funding streams.

As the Courts are now a major source of referrals, the Scottish Legal Aid Board, always an important partner, continues to be a conduit to clients being able to access valued sources of funding.

Fees from clients for services delivered are a more modest but key component element of our overall income. However, it is the Trustees' policy that no one should be denied service on the grounds of cost, and therefore an increased number of clients received free, and/or discounted sessional practice than in previous years.

Revised financial procedures and the presence of a Finance Manager have added tighter credit control to support income, and future development.

### **Risk management**

The Trustees keep under assessment the major risks to which the charity is exposed, particularly those relating to the operation and finances of the charity. Whilst we endeavour to mitigate exposure to these risks altogether, our ability to do so at the level of current activity is dependent on indirect or direct funding from the SG and private trust grants.

The principal risks/problems facing the charity have been identified as:

- Loss of core funding via Scottish Government (via Relationships Scotland).
- Redistribution of funding levels from Relationships Scotland throughout the network.
- Lack of available funding via private trust fund sources, and competition from other charities.
- Security of personal client data and storage.
- Training time lags for training new Mediation trainees, and a lack of qualified Mediators.
- Legal firms reducing engagement with the Scottish Legal Aid (SLAB) Process and funding for clients.
- Increased employment and fixed costs due to inflation, and the Employment Rights Bill of 2024.
- High costs of Health and Safety compliance.

Our responses include:

- Diversifying funding sources and growing level of fee income from clients where possible.
- Increasing communications and political connections to mitigate risk that Scottish Government funding reduces. Increased service delivery, and quality of service to mitigate threats of reduced funding via Relationships Scotland.
- Making private trust applications to multiple funding sources.
- Continued focus on GDPR policy and protocols. Implementation of a secure CRM system to store data and ensure maximum storage and security.
- Increased use of Cloud application and upgrade of laptops to Windows 11.
- Continued use of Mediators from other network services and bringing past Mediators back to the register. Continued recruitment of trainees annually.
- Strategic relationship development with solicitors; with the aim to support the SLAB process and encourage engagement for clients to access these funds.
- The Health and Safety strategy has experienced significant investment in 2024; leading to reduced costs for 2025.

### **Structure, governance and management**

#### **Organisational structure**

FMW experienced low staff turnover as there were no employee resignations showing stability and staff satisfaction. Within this budget year, staff numbers overall remained consistent from previous years with 12 employed staff with a mixture of full and part time staff. However, resource within the child contact centre and mediation department grew overall to meet increased service and administration delivery. There are now 14 Child Contact Practitioners and 11 Mediation Practitioners. In addition, there were 5 Mediators used from our network services.

There were changes during this budget year within the Board of Trustees, with the resignation of [REDACTED] and the addition of [REDACTED]. The Board of Trustees remains strong with 6 Trustees who offer diverse skills and significant experience to the management of FMW. The Trustees wish to appoint another 3 Trustees with specific roles within child related services, HR and legal.

The Senior Management structure remained with a balanced operational Senior Management Team consisting of a Director, Head of Mediation, Contact Centre Manager and Finance Manager. The administration team remained consistent with the addition of 1 new administrator to support increased work and delivery.

**Report of the Trustees for the year ended 31 March 2025 (continued)**

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**Recruitment and appointment of new Trustees**

The Trustees are appointed and re-appointed at the Annual General Meeting of the company. Appointment is subject to the approval of the Board of Trustees. The Trustees have the power to appoint any person deemed suitable to be a Trustee. The Trustees review the composition of the Board for the mix of skills represented on it and, where the need arises, seek to recruit suitable new Trustees to meet ongoing needs. The Board has in place a recruiting process for Trustees and follows strict OSCR guidelines within compliance and disclosure checks.

The Trustees as at the date of this report are shown on page 1, during the year [REDACTED] resigned 27<sup>th</sup> of February 2025 and [REDACTED] appointed on the 7<sup>th</sup> of March 2025.

[REDACTED] (appointed 22 September 2023) continues as the Executive Director, who participates on the Board as a non-Trustee, and manages the charity operation as an employee.

**Quality Assurance**

The Board has oversight responsibilities to ensure that our staff comply with the standards required by Relationships Scotland (or other professional bodies, where appropriate). All staff also operate within the framework of RS and FMW policies, as appropriate.

All aspects of the organisation are subject to Quality Assurance by Relationships Scotland, a process which involves submitting a detailed report, with supporting documentary and interview-based evidence. Quality Assurance Certificate was renewed in 2021 and is valid until 2024. The next assessment has been confirmed for April 2025.

**Key partnerships**

- Relationships Scotland (RS), our umbrella organisation, and the other 21 Services that comprise the RS Network covering all local authority areas in Scotland.
- The Scottish Government, our core funder, and funder of our Child Contact Centres service.
- The Faculties of Family Solicitors in Glasgow and Kilmarnock, including key local Sheriffs.
- The Scottish Legal Aid Board.
- The Care Commission.
- 9 local authorities within our catchment areas.
- Social Work and NHS services and practitioners.
- Shared Parenting.
- NHS Greater Glasgow and Clyde; NHS Ayrshire & Arran.
- RS-Couples Counselling Ayrshire, CALM (lawyer mediators), Scottish Association of Child Contact Centres, SCVS.
- Scottish Mediation.
- Various Third Sector organisations: Women's Aid, SAMH, NSPCC, CAB, Turning Point, CrossReach, Cyrenians and AMIS.



**Report of the Trustees for the year ended 31 March 2025 (continued)**

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**Plans for the future -**

**Developing the service and the organisation**

- Recruit 2 Trustees and offer additional skills to the FM West Board.
- Cross working with other network services for general improvements and to share resources where appropriate.
- Offer more free practice to individuals.
- Maintain income and turnover levels.
- Target private funders for additional funding.
- Grow all 6 services and ensure increases in support are offered to the community.
- Increase personalised relationships with solicitors; for the common goal of managing a credit control process that is acceptable to both parties.
- Promote services to Sheriffs, MSP's and Ministers.
- Invest in staff across FMW.
- Continued investment in IT systems.
- Recruit 1 Mediation Trainee for CFM training.
- Trial 'dealing with conflict' as a training module delivered in-house by mediation staff.
- Develop the Child Consultation Service.
- Seek funding for Children's Voices for Families in Glasgow via GCF.
- Enhance child protection safeguarding to ensure a safer environment, with the implementation of a new post of Child Protection Officer.
- Broaden networks with external signposting organisations.
- Continue to promote our services to Sheriffs, Family Law Faculties, other partners, and political connections, and of course, potential clients across our catchment area, with the aim of increasing uptake of Children's Support, Family Mediation, Supported Contact, RTCs, and Parenting Apart.

**Statement of disclosure of information to auditor**

The Trustees, who held office at the date of approval of this Annual Report as set out above, each confirm that so far as they are aware:

- there is no relevant audit information of which the Trust's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The report and financial statements were approved by the Trustees on 28 August 2025 and signed on their behalf by



Trustee

## **Family Mediation West Of Scotland**

### **Statement of trustees' responsibilities**

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The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to SCIO's in Scotland requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the SCIO and of the income and expenditure of the SCIO for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the SCIO will continue in operation.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the SCIO and which enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Constitution. They are also responsible for safeguarding the assets of the SCIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Auditor's Report to the Trustees of Family Mediation West**

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**Opinion**

We have audited the financial statements of Family Mediation West (the 'charity') for the year ended 31 March 2025 which comprise of the statement of financial activities, the balance sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025, and of its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

**Independent Auditor's Report to the Trustees of Family Mediation West (continued)**

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**Other information**

The other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' responsibilities the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Independent Auditor's Report to the Trustees of Family Mediation West (continued)**

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**Auditor's responsibilities for the audit of the financial statements (continued)**

Irregularities, including fraud are instances of non compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above to detect material misstatement in respect of irregularities, including fraud.

- Making enquiries of management about any known or suspected instances of non compliance with laws and regulations, including GDPR, employment law, health and safety and fraud
- Enquires of management & trustees as to where they consider there is a susceptibility to fraud and their knowledge of how actual, suspected and alleged fraud might occur
- Review of correspondence with regulators including OSCR
- Review of legal fees expenditure and Board minutes
- Challenging assumptions and judgements made by management in their significant accounting estimates including accruals
- Auditing the risk of management override controls, including through testing of journal entries and other adjustments for appropriateness
- Review of any areas where there is a potential of management bias, large & unusual transactions and the risk of undisclosed related parties.
- Performed analytical procedures to identify any unusual transactions

Because of the field in which the client operates we identified the following areas as those most likely to have a material impact on the financial statements:

Direct impact on the Financial Statements:

- Charities Trustees and Investments (Scotland) Act 2005
- The Charities Accounts (Scotland) Regulations 2006
- SORP – FRS102

Indirect impact on the Financial Statements:

- GDPR and Data Protection Act 2010
- Charities constitution
- OSCR requirements
- Employment law
- Health and safety at work act

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

We communicate with those charged with governance, trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Material misstatement that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Independent Auditor's Report to the Trustees of Family Mediation West (continued)**

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**Other matters which we are required to address**

The financial statements were not audited in the prior year. Therefore, additional audit procedures have been carried out to obtain sufficient appropriate evidence that the opening balances do not contain any misstatements that materially affect the current period's financial statements.

**Use of our report**

This report is made solely to the Trustees, as a body, in accordance with Section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the Trustees 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 charity and its Trustees as a body for our audit work, for this report, or for the opinions we have formed.



**Findlays Audit Limited**  
Statutory Auditor  
11 Dudhope Terrace  
Dundee  
DD3 6TS

28 August 2025

Findlays Audit Limited are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

Family Mediation West Of Scotland

Statement of financial activities for the year ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total funds £	Unrestricted funds £	Restricted funds £	2024 Total funds £
<b>Income and endowments from:</b>							
Grants and donations	2	31,050	16,542	47,592	(7,325)	-	(7,325)
Charitable activities	3	490,235	-	490,235	477,417	-	477,417
Investments	4	2,178	-	2,178	2,051	-	2,051
<b>Total income</b>		<b>523,463</b>	<b>16,542</b>	<b>540,005</b>	<b>472,143</b>	<b>-</b>	<b>472,143</b>
<b>Expenditure on:</b>							
Cost of raising funds	5	-	-	-	18	-	18
Charitable activities	5	487,141	16,542	503,683	455,093	-	455,093
<b>Total expenditure</b>		<b>487,141</b>	<b>16,542</b>	<b>503,683</b>	<b>455,111</b>	<b>-</b>	<b>455,111</b>
<b>Net income and movement in funds</b>		<b>36,322</b>	<b>-</b>	<b>36,322</b>	<b>17,032</b>	<b>-</b>	<b>17,032</b>
<b>Total funds brought forward</b>		<b>298,996</b>	<b>-</b>	<b>298,996</b>	<b>281,964</b>	<b>-</b>	<b>281,964</b>
<b>Total funds carried forward</b>	<b>13</b>	<b>335,318</b>	<b>-</b>	<b>335,318</b>	<b>298,996</b>	<b>-</b>	<b>298,996</b>

The notes on pages 16 to 26 form part of the financial statements.

# Family Mediation West Of Scotland

## Balance sheet at 31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	20,049	14,644
<b>Current assets</b>			
Debtors: amounts falling due within one year	11	50,952	57,115
Cash at bank and in hand		305,525	247,859
		356,477	304,974
<b>Creditors</b>			
Amounts falling due within one year	12	(41,208)	(20,622)
<b>Net current assets</b>		315,219	284,352
<b>Total assets less current liabilities</b>		335,318	298,996
<b>Net assets</b>		335,318	298,996
		=====	=====
<b>Funds</b>			
Unrestricted fund	13	335,318	298,996
Restricted fund	13	-	-
<b>Total funds</b>		335,318	298,996
		=====	=====

The financial statements were approved by the Trustees on 28 August 2025 and signed on its behalf by:



Trustee

Charity number SC008938

The notes on pages 16 to 26 form part of the financial statements.



**Family Mediation West Of Scotland**

**Statement of cash flows for the year ended 31 March 2025**

	Note	2025 £	2024 £
<b>Net cash used in operating activities</b>	18	<b>71,736</b>	<b>6,791</b>
<b>Cash flows provided by investing activities</b>			
Acquisition of fixed assets		(14,070)	(3,312)
<b>Net cash provided by investing activities</b>		<b>(14,070)</b>	<b>(3,312)</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>57,666</b>	<b>3,479</b>
Cash and cash equivalents brought forward		247,859	244,380
<b>Cash and cash equivalents carried forward</b>		<b>305,525</b>	<b>247,859</b>
<b>Comprised of:</b>			
Cash at bank		305,525	247,859

Notes to the financial statements

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1. Accounting policies

The principal accounting policies, which have been applied consistently in the current and preceding year dealing with items which are considered material to the financial statements are set out below.

**Basis of preparation**

The financial statements are prepared under the historical cost convention.

The financial statements have been prepared in accordance with applicable accounting standards and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Family Mediation West Of Scotland meets the definition of a public benefit entity under FRS 102.

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

**Income**

All income is included on the Statement of Financial Activities when the SCIO is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Grants and donations**

Grants and donations (including government grants) towards revenue are credited to the Statement for Financial Activities in the year to which they relate. Where a grant or donation covers a period subsequent to the year end, that element of the grant and donation is deferred as at the year end.

**Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make 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 accounted for on an accruals basis and has been classified under headings that aggregate to all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the SCIO.

**Pensions**

The pension costs charged in the financial statements represent the contribution payable by the SCIO during the year.

The regular cost of providing retirement pensions and related benefits is charged to the statement of financial activities over the employees' service lives and on the basis of a fixed percentage of earnings.

Notes to the financial statements (continued)

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**1 Accounting policies (continued)**

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful lives:-

Office equipment - 25% on straight line basis  
Fixtures and fittings – 25% on straight line basis

Individual items less than £1,000 are not capitalised.

**Hire purchase and leasing equipment**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their expected useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the statement of financial activities over the relevant period. The capital element of the future payments is treated as a liability.

**Critical accounting estimates and judgements**

In the application of the SCIO'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.

- Accruals are applied at the year end based upon known costs received post year end and the experience of the Trustees.
- Tangible fixed assets are depreciated over a period to reflect their estimated useful life. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

**Funds**

Funds are classified as either restricted funds, designated funds or unrestricted funds, defined as follows:-

Unrestricted general funds, which are funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds, which are funds that have been set aside by the trustees for the specific purposes or projects.

Restricted funds, which are funds which must be used in accordance with specific conditions imposed by the donors. The costs of administering these funds is charged to the specific fund.

Transfers are made between funds to clear any funds in deficit.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# Family Mediation West Of Scotland

## Notes to the financial statements (continued)

### 2 Grants and donations

	Unrestricted funds	Restricted funds	Total 2025	Total unrestricted funds 2024
	£	£	£	£
Donation	50	-	50	-
Robertson trust grant	31,000	-	31,000	(7,325)
The access foundation grant	-	5,000	5,000	-
University of glasgow grant	-	1,920	1,920	-
Commonwealth fund grant	-	2,622	2,622	-
Merchant house grant	-	3,000	3,000	-
Scottish children grant	-	4,000	4,000	-
	<u>31,050</u>	<u>16,542</u>	<u>47,592</u>	<u>(7,325)</u>
	=====	=====	=====	=====

### 3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Total unrestricted funds 2024
	£	£	£	£
Grants from Scottish Government	249,632	-	249,632	249,632
Mediation fees	234,293	-	234,293	226,865
Parenting apart grant	6,310	-	6,310	920
	<u>490,235</u>	<u>-</u>	<u>490,235</u>	<u>477,417</u>
	=====	=====	=====	=====

### 4 Investments

	2025 £	2024 £
Bank account interest - unrestricted	<u>2,178</u>	<u>2,051</u>
	=====	=====

# Family Mediation West Of Scotland

## Notes to the financial statements (continued)

5	Expenditure		2025 £	2024 £	
	Cost of raising funds - unrestricted				
	Just Giving charges		-	18	
			-	18	
		Unrestricted funds	Restricted funds	Total 2025	Total unrestricted funds 2024
		£	£	£	£
	Charitable activities				
	Wages and salaries costs	310,907	5,920	316,827	298,825
	Premises costs	58,878	-	58,878	51,287
	Utilities	14,127	-	14,127	12,602
	Repairs and maintenance	16,421	2,622	19,043	9,795
	Postage and stationery	1,028	-	1,028	1,690
	Training and development costs	4,092	-	4,092	6,136
	Travel costs	145	-	145	1,802
	Depreciation	8,665	-	8,665	7,317
	Advertising and marketing	991	-	991	1,810
	Bank fees	1,077	-	1,077	797
	Mediators expenses	1,175	-	1,175	7,989
	Insurance	4,191	-	4,191	2,188
	IT software and consumables	22,366	5,000	27,366	11,750
	Accountancy costs	13,000	-	13,000	19,617
	HR costs	5,048	-	5,048	16,078
	Subscriptions	760	-	760	199
	General expenses	8,552	3,000	11,552	1,984
	Bad debts	3,470	-	3,470	-
	Legal costs	7,448	-	7,448	737
	Support costs (note 6)	4,800	-	4,800	2,490
		487,141	16,542	503,683	455,093
		487,141	16,542	503,683	455,111
		=====	=====	=====	=====

Notes to the financial statements (continued)

**6 Support costs**

The SCIO initially identifies its support costs and then identifies those costs that relate to the governance function of the charitable company.

	Support Costs £	Governance £	Total £
<b>2025</b>			
Governance costs			
- Auditor remuneration	-	4,800	4,800
	<u>-</u>	<u>4,800</u>	<u>4,800</u>
	=====	=====	=====
<b>2024</b>			
Governance costs			
- Independent examination fee	-	2,490	2,490
- Auditor remuneration	-	-	-
	<u>-</u>	<u>2,490</u>	<u>2,490</u>
	=====	=====	=====

**7 Operating surplus for the year**

	2025 £	2024 £
Operating surplus is stated after charging:		
Depreciation	8,665	7,317
Independent examiner's fee	1,800	2,490
Auditor remuneration	4,800	-
	=====	=====

**8 Trustee remuneration and expenses**

No trustee received remuneration, benefits or expenses during the year (2024 - nil).

**9 Staff costs**

	2025 £	2024 £
Salaries and wages	298,074	279,747
Social security costs	14,797	15,244
Pension contributions	3,956	3,834
	<u>316,827</u>	<u>298,825</u>
	=====	=====

The average staff number of 27 (2024 - 39), none of whom received a salary in excess of 60,000 (2024 - £60,000).

The SCIO considers its key management personnel are the Trustees and Director. The total employment benefits of the key management personnel were £60,289 (2024 - £29,702).

Notes to the financial statements (continued)

<b>10</b>	<b>Tangible fixed assets</b>			
		<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>2025 Total £</b>
	<b>Cost</b>			
	At 1 April 2024	3,584	25,683	29,267
	Additions	-	14,070	14,070
	<b>At 31 March 2025</b>	<b>3,584</b>	<b>39,753</b>	<b>43,337</b>
	<b>Depreciation</b>			
	At 1 April 2024	1,792	12,831	14,623
	Charge for the year	896	7,769	8,665
	<b>At 31 March 2025</b>	<b>2,688</b>	<b>20,600</b>	<b>23,288</b>
	<b>Net book value</b>			
	<b>At 31 March 2025</b>	<b>896</b>	<b>19,153</b>	<b>20,049</b>
		=====	=====	=====
	At 31 March 2024	1,792	12,852	14,644
		=====	=====	=====
		<b>Fixtures &amp; fittings £</b>	<b>Computer equipment £</b>	<b>2024 Total £</b>
	<b>Cost</b>			
	At 1 April 2023	3,584	22,371	25,955
	Additions	-	3,312	3,312
	<b>At 31 March 2024</b>	<b>3,584</b>	<b>25,683</b>	<b>29,267</b>
	<b>Depreciation</b>			
	At 1 April 2023	896	6,410	7,306
	Charge for the year	896	6,421	7,317
	<b>At 31 March 2024</b>	<b>1,792</b>	<b>12,831</b>	<b>14,623</b>
	<b>Net book value</b>			
	<b>At 31 March 2024</b>	<b>1,792</b>	<b>12,852</b>	<b>14,644</b>
		=====	=====	=====
	At 31 March 2023	2,688	15,961	18,649
		=====	=====	=====

# Family Mediation West Of Scotland

## Notes to the financial statements (continued)

11	Debtors	2025	2024
		£	£
	Trade debtors	43,227	51,325
	Other debtors	6,222	5,166
	Prepayments	1,503	624
		<u>50,952</u>	<u>57,115</u>
		=====	=====
12	Creditors	2025	2024
		£	£
	Amounts falling due in less than one year:		
	Trade creditors	19,037	2,540
	Other taxes and social security costs	7,258	5,648
	Other creditors and accruals	14,913	12,434
		<u>41,208</u>	<u>20,622</u>
		=====	=====



Notes to the financial statements (continued)

13 Funds	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>							
General fund	281,964	472,125	(455,093)	298,996	523,463	(487,141)	335,318
<b>Total unrestricted funds</b>	281,964	472,125	(455,093)	298,996	523,463	(487,141)	335,318
<b>Restricted funds</b>							
The access foundation	-	-	-	-	5,000	(5,000)	-
University of glasgow	-	-	-	-	1,920	(1,920)	-
Commonwealth fund	-	-	-	-	2,622	(2,622)	-
Merchant house	-	-	-	-	3,000	(3,000)	-
Scottish children's lottery	-	-	-	-	4,000	(4,000)	-
<b>Total restricted funds</b>	-	-	-	-	16,542	(16,542)	-
<b>Total funds</b>	281,964	472,125	(455,093)	298,996	540,005	(503,683)	335,318

Notes to the financial statements (continued)

13 Funds (continued)

Purposes of restricted funds

The access fund – funding contribution for digital project and CRM.

University of Glasgow – amounts received for student intern in the year.

Commonwealth fund – amounts received for redecoration of Glasgow child contact centre

Merchant House – amounts received for new toys, furniture and equipment for Glasgow child contact centre.

Scottish children's lottery – amounts received towards a salary for a sessional practitioner in the Glasgow child contact centre.

14 Related party transactions

██████████ a director of Relationships Scotland who disbursed Scottish Government funding to the SCIO during the year of £249,632 (2024 - £249,632).

██████████ is a director of Count (Scotland) Limited. Count (Scotland) Limited provided bookkeeping services to the SCIO during the year totalling £11,200 (2024 - £16,333).

15 Operating lease commitments

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

	2025	2024
	£	£
Within one year	47,200	31,000
Between two and five years	142,700	136,000
Over five years	-	34,000
	<u>189,900</u>	<u>201,000</u>
	=====	=====

Notes to the financial statements (continued)

**16 Analysis of net assets between funds**

<b>2025</b>	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	20,049	-	20,049
Current assets/liabilities	315,269	-	315,269
	<u>335,318</u>	<u>-</u>	<u>335,318</u>
<b>2024</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	14,644	-	14,644
Current assets/liabilities	284,352	-	284,352
	<u>298,996</u>	<u>-</u>	<u>298,996</u>

**17 Analysis of net assets at the date of merger**

On 28 January 2025, Family Mediation West, a company limited by guarantee (Company No. SC103933), was transferred into a Scottish Charitable Incorporated Organisation (SCIO), registered as CS007306. This transfer involved the transfer of all assets and liabilities from the company to the SCIO, effectively reorganising the charity's structure. The SCIO adopted merger accounting in accordance with FRS 102 Section 19 and the Charities SORP (FRS 102) Section 27. No goodwill or merger reserve has been recognised, as the combination meets the criteria for merger accounting. Comparative information has been restated to include the total comprehensive income and the statement of financial position for the previous reporting period, adjusted as necessary to achieve uniformity of accounting policies.

	<b>Family Mediation West £</b>	<b>Family Mediation West of Scotland £</b>	<b>Combined total £</b>
Net Assets	434,105	-	434,105
Represented by:			
Unrestricted funds	417,563	-	417,563
Restricted funds	16,542	-	16,542
<b>Total funds</b>	<u><b>434,105</b></u> =====	<u><b>-</b></u> =====	<u><b>434,105</b></u> =====

Notes to the financial statements (continued)

**18 Reconciliation of net movement in funds to net cash inflow**

	2025 £	2024 £
Net income/expenditure	36,322	17,032
Adjustments for:		
Depreciation & impairment	8,665	7,317
Decrease in debtors	6,163	18,522
Increase/(decrease) in creditors	20,586	(36,080)
<b>Net cash inflow from operating activities</b>	<b>71,736</b> =====	<b>6,791</b> =====