

MID MEDIATION AND COUNSELLING LTD

England & Wales · Charity number 1076166

Details

Other names MEDIATION IN DIVORCE, MID

Status Registered

Legal form Charitable company

Company number [03785436](#)

Registered 1999-06-21

Register [View on the Charity Commission register](#)

Contact

Address 114 High St
Hampton Hill
TW121NT

Phone 02088916860

Email admin@midmediation.org.uk

Website www.midmediation.org.uk

Activities

Objects: (A) ALLEVIATE HARDSHIP AND DISTRESS CAUSED BY THE BREAK UP OF MARRIAGE AND FAMILY OR BY FAMILIES IN DISPUTE OR DIFFICULTY; AND,(B) TO PRESERVE AND PROTECT THE HEALTH , BOTH MENTAL AND PHYSICAL , OF ADULTS AND CHILDREN INVOLVED IN THE BREAK UP OF MARRIAGE AND FAMILY OR FAMILY DISPUTES OR DIFFICULTIES; AND (C) TO PROMOTE AND CO-ORDINATE SERVICES TO BE PROVIDED FOR SUCH PURPOSES; AND, (D) TO PROMOTE EDUCATION AND TRAINING FOR THOSE INVOLVED IN PROVIDING MEDIATION AND CONCILIATION SERVICES AND, (E) TO PROVIDE ASSISTANCE THROUGH MEDIATION AND COUNSELLING SERVICES FOR PEOPLES WHOSE RELATIONSHIPS APPEAR TO BE BREAKING DOWN OR WHO ARE OTHERWISE IN DISPUTE OR DIFFICULTY; AND (F) WHERE SUCH RELATIONSHIPS HAVE ALREADY BROKEN DOWN , TO ASSIST IN THE SETTLEMENT OF DIFFERENCES OVER ASSOCIATED MATTERS SUCH AS RESIDENCE OF OR CONTACT WITH CHILDREN AND FINANCIAL MATTERS ("THE OBJECTS").

Activities: We offer professional mediation to couples and young people in the process of family breakdown. We also offer counselling and support to children and their families during and after this difficult time.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Defined Groups

Geography

- **Area of benefit:** LONDON BOROUGH OF RICHMOND AND THE SURROUNDING.
- Throughout London

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2025-06-30 | £213,237 | £230,818 | - | - |
| 2024-06-30 | £228,107 | £224,724 | - | - |
| 2023-06-30 | £210,355 | £206,957 | - | - |
| 2022-06-30 | £189,272 | £197,858 | - | - |
| 2021-06-30 | £208,696 | £197,934 | - | - |

Trustees

| Name | Role | Appointed |
|---------------------------|------|------------|
| ANTHONY JOHN SPIRO OBE JP | | 2011-09-27 |
| Clare Deborah Kirby | | 2019-04-15 |
| Gillian Fogg | | 2016-12-12 |
| Helen Elisse Jones | | 2020-02-10 |
| JILL TRELFA | | |
| Judith May Rowe | | 2023-09-26 |
| Kathryn Jane Warren | | 2023-12-07 |
| Michael Kempner | | 2014-12-10 |
| TIMOTHY NIGEL JENKINS | | |

MID MEDIATION AND COUNSELLING LTD

England & Wales - Charity number 1076166

Accounts

Company number: 03785436 (England and Wales)
Registered Charity number: 1076166

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2025

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

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MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

COMPANY INFORMATION

Trustees

Mr Anthony Spiro OBE JP - Chairman
District Judge Timothy Jenkins OBE
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP
HH Judge Judith Rowe KC
Ms Kathryn Warren

Secretary and Registered Office

Mr Michael Kempner
Templeton Lodge,
114 High Street,
Hampton Hill,
Middlesex, TW12 INT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell
Chartered Certified Accountants
First Floor, Medway House
18-22 Cantelupe Road
East Grinstead
West Sussex, RH19 3BJ

Solicitors

Peacock & Co Solicitors Limited
94 High Street
Wimbledon Village
London, SW19 5EG

Bankers

The Cooperative Bank plc
P O Box 101
1 Balloon Street
Manchester, M60 4EP

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MiD Mediation and Counselling Ltd. is a company limited by guarantee (company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9th June 1999 and on 1st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). The activities of MiD Mediation and Counselling are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20th February 1984.

Method of appointment or election of Trustees

New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on websites. Trustees are invited for a probationary period then appointed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

The Charity is organized so that the Trustees meet regularly to manage its affairs. The day to day management is delegated to the Director and staff of MiD Mediation and Counselling Ltd.

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk.

A team of seven mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.

We offer counselling to children and young people who are affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.

We offer counselling to adults who have been impacted by the end of their relationship.

We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.

We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.

We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The last twelve months have been busy and again we are seeing more clients coming into the office for their sessions. Our telephones have remained very busy and our admin. team have been able to give information to clients who are going through a divorce and may need other charity support in addition to services that we can offer. In addition to all the people we have supported over the telephone, we have seen 430 people for individual Mediation Information Assessment Meetings (MIAMs) over the last 12 months. We have had 125 mediation case starts and a 75% success rate in resolving at least one issue in dispute. We now have 3 counsellors working over 4 days of the week. We have a longer waiting list for both children's and adult counselling as it appears more of the clients have complex needs, which require a few extra sessions to ensure that they are ready to face future challenges. We have given more than 350 counselling sessions to 35 children and young people and held assessment and review meetings with their parents and also 200 adult counselling sessions for 25 adults.

We were able to help families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict. We also started doing Couples counselling to help couples stay together.

We also assisted a range of tenants seeking to resolve conflict with their housing association neighbours.

FINANCIAL REVIEW

The Charity ended the year with a deficit of £17,581. Whilst there was an increase in the amounts of Grants received from the previous year, this did not match the reduction in income received from the activities of the Charity. The number of Mediation and Counselling sessions was, in fact, slightly higher than in the previous year, but there was a significant reduction in the number of those clients in a position to pay for our services.

Costs continued to increase during the year but, as in previous years, all expenditure was very tightly controlled. Despite the deficit for the year, the Charity remains in a sound financial position at 30th June 2025.

In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. The reserves held at 30 June 2025 amounted to £116,501.

Trustee Board Members

The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins OBE
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP
HH Judge Judith Rowe KC
Ms Kathryn Warren

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board of Trustees



Michael Kempner
Company Secretary

Date: 15th October 2025

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MID MEDIATION AND COUNSELLING LTD

I report on the accounts of the company for the year ended 30 June 2025 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Place Campbell

Date: 15 October 2025

MID MEDIATION AND COUNSELLING LTD**STATEMENT OF FINANCIAL ACTIVITIES**
for the twelve months ended 30th June 2025

| Note | 2025 | | | 2024 |
|---|----------------------------|--------------------------|---------------------|---------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Total Funds £ |
| INCOME AND EXPENDITURE | | | | |
| Income | | | | |
| 3 | | | | |
| Donations and legacies | 27,600 | 39,700 | 67,300 | 56,269 |
| Charitable activities | 132,527 | - | 132,527 | 153,232 |
| Other trading activities | 10,563 | - | 10,563 | 17,425 |
| Investment income | 2,847 | - | 2,847 | 1,181 |
| | <u>173,537</u> | <u>39,700</u> | <u>213,237</u> | <u>228,107</u> |
| Expenditure | | | | |
| 4 | | | | |
| Charitable activities | 111,668 | 40,641 | 152,309 | 144,958 |
| Other | 78,509 | - | 78,509 | 79,766 |
| Total Resources Expended | <u>190,177</u> | <u>40,641</u> | <u>230,818</u> | <u>224,724</u> |
| Net income /(expenditure) | (16,640) | (941) | (17,581) | 3,383 |
| Transfers between funds | (941) | 941 | - | - |
| Net movement in funds | <u>(17,581)</u> | <u>0</u> | <u>(17,581)</u> | <u>3,383</u> |
| Reconciliation of funds: | | | | |
| Total funds brought forward 01/07/24 | <u>134,082</u> | <u>0</u> | <u>134,082</u> | <u>130,699</u> |
| Total funds carried forward 30/06/25 | <u>116,501</u> | <u>0</u> | <u>116,501</u> | <u>134,082</u> |

There were no recognised gains or losses other than recorded above.

The accompanying notes are an integral part of this Statement of Financial Activities.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)

BALANCE SHEET
as at 30th June 2025

| | Note | 30.06.25 | | | 30.06.24 |
|--|------|-------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds | Total Funds £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | 155 | - | 155 | 207 |
| Total Fixed Assets | | <u>155</u> | <u>-</u> | <u>155</u> | <u>207</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 28,861 | - | 28,861 | 22,690 |
| Cash at Bank and in Hand | 11 | 102,287 | 15,667 | 117,954 | 145,243 |
| Total Current Assets | | <u>131,148</u> | <u>15,667</u> | <u>146,815</u> | <u>167,933</u> |
| Creditors: Amounts falling due within one year | 10 | 14,802 | 15,667 | 30,469 | 34,058 |
| Net Current Assets | | <u>116,346</u> | <u>-</u> | <u>116,346</u> | <u>133,875</u> |
| Total Assets less Current Liabilities | | <u>116,501</u> | <u>-</u> | <u>116,501</u> | <u>134,082</u> |
| Creditors: Amounts falling due after one year | | - | - | - | - |
| Net Assets | | <u>116,501</u> | <u>-</u> | <u>116,501</u> | <u>134,082</u> |
| REPRESENTED BY: | | | | | |
| FUNDS | | | | | |
| Endowment Funds | 3 | - | - | - | - |
| Restricted Funds | | - | - | - | - |
| Unrestricted Funds | | 116,501 | - | 116,501 | 134,082 |
| Total Funds | | <u>116,501</u> | <u>-</u> | <u>116,501</u> | <u>134,082</u> |

For the year ended 30th June 2025 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman


Michael Kempner
Director

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025**

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital.

The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 9 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. INCOME

| | 2025 | | 2024 |
|---|--------------------|------------------|----------------|
| | Unrestricted funds | Restricted funds | Total funds |
| | £ | £ | £ |
| Donations and legacies | | | |
| Donations and gifts | 2,100 | - | 2,100 |
| Gift Aid | - | - | - |
| General grants provided by government/other charities | 24,500 | 39,700 | 64,200 |
| Membership subscriptions/sponsorships | 1,000 | - | 1,000 |
| | <u>27,600</u> | <u>39,700</u> | <u>67,300</u> |
| Charitable activities | | | |
| Client payments | 101,278 | - | 101,278 |
| Legal Aid Agency | 31,249 | - | 31,249 |
| | <u>132,527</u> | <u>-</u> | <u>132,527</u> |
| Other trading activities | | | |
| Room rental | 3,129 | - | 3,129 |
| VAT rebate | 7,434 | - | 7,434 |
| | <u>10,563</u> | <u>-</u> | <u>10,563</u> |
| Income from investments | | | |
| Interest income | 2,847 | - | 2,847 |
| | <u>2,847</u> | <u>-</u> | <u>2,847</u> |
| Total Income | <u>173,537</u> | <u>39,700</u> | <u>213,237</u> |
| | | | <u>228,107</u> |

All income in the prior year was unrestricted except for £33,500 received as Restricted Grants.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

4. EXPENDITURE

| | 2025 | | | 2024 |
|---|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | £ |
| | funds | funds | funds | |
| | £ | £ | £ | |
| Expenditure on charitable activities | | | | |
| Salaries & NIC | 46,123 | 11,531 | 57,654 | 54,350 |
| Fees: Mediation and Counselling | 50,171 | 21,610 | 71,781 | 70,710 |
| Training & Supervision | 15,374 | - | 15,374 | 14,898 |
| Child Counselling | - | 7,500 | 7,500 | 5,000 |
| | <u>111,668</u> | <u>40,641</u> | <u>152,309</u> | <u>144,958</u> |
| Other | | | | |
| Governance costs | 78,509 | - | 78,509 | 79,766 |
| | <u>78,509</u> | <u>-</u> | <u>78,509</u> | <u>79,766</u> |
| | <u>190,177</u> | <u>40,641</u> | <u>230,818</u> | <u>224,724</u> |

5. FEES FOR EXAMINATION OF THE ACCOUNTS

| | 2025 | 2024 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>2,460</u> | <u>2,200</u> |

6. PAID EMPLOYEES

6.1 Staff Costs

| | 2025 | 2024 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 84,689 | 80,557 |
| Social security costs | - | - |
| Pension costs (defined contribution) | 1,558 | 1,402 |
| | <u>86,247</u> | <u>81,959</u> |

No salaries exceeding £60,000 were paid during the year. Nothing was paid to the Trustees.

6.2 Average head count in the year

| Area of work | 2025 | 2024 |
|--------------|-----------------------|----------|
| | Charitable activities | 4 |
| Governance | 1 | 1 |
| | <u>5</u> | <u>5</u> |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £1,558 have been recognised in the SOFA as an expense for the year ended 30th June 2025.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

| | Office Equipment | |
|-----------------------|---------------------|--|
| | £ | |
| Cost | | |
| As at 30th June 2024 | 21,192 | |
| Acquisition | - | |
| Disposal | - | |
| As at 30th June 2025 | 21,192 | |
| Depreciation | | |
| As at 30th June 2024 | 20,985 | |
| Charge for year | 52 | |
| Disposal | - | |
| As at 30th June 2025 | 21,037 | |
| Net Book Value | | |
| As at 30th June 2025 | 155 | |

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - Unrestricted Funds 25% on reducing balance

Equipment - Restricted funds 100% on cost

9. DEBTORS AND PREPAYMENTS

| | 2025 | 2024 |
|--------------------------------|--------|--------|
| | £ | £ |
| Trade Debtors | 7,426 | 5,891 |
| Prepayments and accrued income | 21,435 | 16,799 |
| | 28,861 | 22,690 |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2025

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

| | 2025 | 2024 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 0 | 0 |
| Accruals and deferred income | 29,506 | 32,401 |
| Taxation and social security | 699 | 577 |
| Other creditors | 264 | 1,080 |
| | <u>30,469</u> | <u>34,058</u> |

10.2 Deferred income

| | 2025 | 2024 |
|---|----------------|----------------|
| | £ | £ |
| Balance at start of reporting period | 1,667 | 6,667 |
| Amounts added in current period | 10,667 | 1,667 |
| Amounts released to income from prior per | <u>(1,667)</u> | <u>(6,667)</u> |
| | <u>10,667</u> | <u>1,667</u> |

The amounts added in the current period are for 4 months of the Children in Need Grant of £11,000 received in November 2024 to cover the year to 31st October 2025, plus the Grant of £7,000 received from the National Lottery Fund in June 2025 intended for the year starting on 1st July 2025.

The amounts released to income from prior periods are for the last two months of the Grant from Children in Need received in the previous year.

11. CASH AT BANK AND IN HAND

| | 2025 | 2024 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Short term deposits | 94,658 | 93,291 |
| Cash at bank and in hand | <u>23,296</u> | <u>51,952</u> |
| | <u>117,954</u> | <u>145,243</u> |

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions during the reporting period.

MID MEDIATION AND COUNSELLING LTD
(a company limited by guarantee)
INCOME AND EXPENDITURE ACCOUNT
for the twelve months ended 30th June 2025

| | <u>2025</u> | | <u>2024</u> | |
|---------------------------------------|-----------------|----------------|----------------|----------------|
| | £ | £ | £ | £ |
| <u>INCOME</u> | | | | |
| Grants and Donations | 66,300 | | 55,394 | |
| Clients Payments | 101,278 | | 124,260 | |
| Legal Aid Agency | 31,249 | | 28,972 | |
| Patrons' Scheme | 1,000 | | 875 | |
| Training | - | | - | |
| Room Rental | 3,129 | | 5,104 | |
| Net income from VAT | 7,434 | | 12,321 | |
| | <u>210,390</u> | | <u>226,926</u> | |
| Deposit Interest | 2,847 | | 1,181 | |
| | | <u>213,237</u> | | <u>228,107</u> |
| <u>EXPENSES</u> | | | | |
| Salaries & NIC | 86,247 | | 81,959 | |
| Fees: Mediation | 50,028 | | 56,225 | |
| Fees: Counselling | 21,753 | | 14,485 | |
| Training & Supervision | 15,374 | | 14,898 | |
| Postage, Stationery & Printing | 1,105 | | 1,218 | |
| Telephone | 2,205 | | 2,404 | |
| Rent & Rates | 29,946 | | 24,687 | |
| Marketing | 1,071 | | 1,625 | |
| Subscriptions | 1,635 | | 1,560 | |
| Insurance | 2,640 | | 2,452 | |
| Light & Heat | 2,811 | | 3,325 | |
| Credit Card Fees | 1,000 | | 1,781 | |
| Sundry Expenses | 668 | | 789 | |
| Book-keeping | 3,600 | | 3,600 | |
| Legal & Professional Fees | 2,942 | | 1,790 | |
| Office Equipment Maintenance | 3,814 | | 3,351 | |
| Equipment Depreciation | 52 | | 69 | |
| Examiner's Remuneration | 2,460 | | 2,200 | |
| Repairs & Maintenance | 1,467 | | 6,306 | |
| | <u>230,818</u> | | <u>224,724</u> | |
| Deficit / Surplus for the Year | <u>- 17,581</u> | | <u>3,383</u> | |

MID MEDIATION AND COUNSELLING LTD

England & Wales - Charity number 1076166

Accounts

✓
Company number: 03785436 (England and Wales)
Registered Charity number: 1076166

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2024

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

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MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

COMPANY INFORMATION

Trustees

Mr Anthony Spiro OBE JP - Chairman
District Judge Timothy Jenkins OBE
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP
HH Judge Judith Rowe KC
Ms Kathryn Warren

Secretary and Registered Office

Mr Michael Kempner
Templeton Lodge,
114 High Street,
Hampton Hill,
Middlesex, TW12 1NT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell
Chartered Accountants
Wilmington House
High Street
East Grinstead
West Sussex, RH19 3AU

Solicitors

Womble Bond Dickinson (UK) LLP
4 More London Riverside
London
SE1 2AU

Bankers

The Cooperative Bank plc
P O Box 101
1 Balloon Street
Manchester, M60 4EP

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MiD Mediation and Counselling Ltd. is a company limited by guarantee (company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9th June 1999 and on 1st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). The activities of MiD Mediation and Counselling are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20th February 1984.

Method of appointment or election of Trustees

New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on websites. Trustees are invited for a probationary period then appointed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

The Charity is organized so that the Trustees meet regularly to manage its affairs. The day to day management is delegated to the Director and staff of MiD Mediation and Counselling Ltd.

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk.

A team of eight mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.

We offer counselling to children and young people who are affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.

We offer counselling to adults who have been impacted by the end of their relationship.

We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.

We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.

We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The last twelve months have been busy and again we are seeing more clients coming into the office for their sessions. Our telephones have remained very busy and our admin. team have been able to give information to clients who are going through a divorce and may need other charity support in addition to services that we can offer. In addition to all the people we have supported over the telephone, we have seen 471 people for individual Mediation Information Assessment Meetings (MIAMs) over the last 12 months. We have had 125 mediation case starts and a 75% success rate in resolving at least one issue in dispute. We now have 3 counsellors working over 4 days of the week. We have given more than 340 counselling sessions to 39 children and young people and held assessment and review meetings with their parents.

We were able to help 13 families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.

We also provided over 100 adult counselling sessions over the year and assisted a range of tenants seeking to resolve conflict with their housing association neighbours through our partnership with PA Housing..

FINANCIAL REVIEW

The Charity ended the year with a surplus of £3,383. Whilst there was a small reduction in the amount of Grants received compared with the previous year, this was compensated for by an increase in the number of mediation and counselling sessions undertaken during the year.

Inflation continued at a high level during the first half of the year, which inevitably resulted in increased costs. However, all expenditure was tightly controlled and as a result, the Charity is in a sound financial position at the end of the year.

In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. The reserves held at 30 June 2024 amounted to £134,082.

Trustee Board Members

The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins OBE
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP
HH Judge Judith Rowe KC (appointed 26 September 2023)
Ms Kathryn Warren (appointed 7 December 2023)

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board of Trustees



Michael Kempner
Company Secretary

Date: 6th November 2024

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MID MEDIATION AND COUNSELLING LTD

I report on the accounts of the company for the year ended 30 June 2024 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006;
 - and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Place Campbell

Date: 6 November 2024

MID MEDIATION AND COUNSELLING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2024**

| Note | 2024 | | | 2023 |
|--------------------------------------|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | |
| Income | | | | |
| 3 | | | | |
| Income | | | | 67,123 |
| Donations and legacies | 22,769 | 33,500 | 56,269 | 126,805 |
| Charitable activities | 153,232 | - | 153,232 | 16,120 |
| Other trading activities | 17,425 | - | 17,425 | 307 |
| Investment income | 1,181 | - | 1,181 | 210,355 |
| | <u>194,607</u> | <u>33,500</u> | <u>228,107</u> | |
| Expenditure | | | | |
| 4 | | | | |
| Charitable activities | 110,620 | 34,338 | 144,958 | 134,118 |
| Other | 79,766 | - | 79,766 | 72,839 |
| Total Resources Expended | <u>190,386</u> | <u>34,338</u> | <u>224,724</u> | <u>206,957</u> |
| Net income /(expenditure) | 4,221 | (838) | 3,383 | 3,398 |
| Transfers between funds | (838) | 838 | - | - |
| Net movement in funds | <u>3,383</u> | <u>0</u> | <u>3,383</u> | <u>3,398</u> |
| Reconciliation of funds: | | | | |
| Total funds brought forward 01/07/23 | 130,699 | 0 | 130,699 | 127,301 |
| Total funds carried forward 30/06/24 | <u>134,082</u> | <u>0</u> | <u>134,082</u> | <u>130,699</u> |

There were no recognised gains or losses other than recorded above.

The accompanying notes are an integral part of this Statement of Financial Activities.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)

BALANCE SHEET
as at 30th June 2024


| | Note | 30.06.24 | | | 30.06.23 |
|--|------|-------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds | Total Funds £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | 207 | - | 207 | 277 |
| Total Fixed Assets | | <u>207</u> | <u>-</u> | <u>207</u> | <u>277</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 22,690 | - | 22,690 | 26,264 |
| Cash at Bank and in Hand | 11 | 137,993 | 7,250 | 145,243 | 140,678 |
| Total Current Assets | | <u>160,683</u> | <u>7,250</u> | <u>167,933</u> | <u>166,942</u> |
| Creditors: Amounts falling due within one year | 10 | 26,808 | 7,250 | 34,058 | 36,520 |
| Net Current Assets | | <u>133,875</u> | <u>-</u> | <u>133,875</u> | <u>130,422</u> |
| Total Assets less Current Liabilities | | <u>134,082</u> | <u>-</u> | <u>134,082</u> | <u>130,699</u> |
| Creditors: Amounts falling due after one year | | - | - | - | - |
| Net Assets | | <u>134,082</u> | <u>-</u> | <u>134,082</u> | <u>130,699</u> |
| REPRESENTED BY: | | | | | |
| FUNDS | | | | | |
| Endowment Funds | 3 | - | - | - | - |
| Restricted Funds | | - | - | - | - |
| Unrestricted Funds | | 134,082 | - | 134,082 | 130,699 |
| Total Funds | | <u>134,082</u> | <u>-</u> | <u>134,082</u> | <u>130,699</u> |


For the year ended 30th June 2024 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman


Michael Kempner
Director

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30th June 2024

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital. The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 8 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2024

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2024

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. INCOME

| | 2024 | | | 2023 |
|--|-----------------------|---------------------|----------------|----------------|
| | Unrestricted funds | Restricted funds | Total funds | |
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations and gifts | 220 | - | 220 | 48 |
| Gift Aid | - | - | - | - |
| General grants provided by government/other charities | 21,674 | 33,500 | 55,174 | 66,200 |
| Membership subscriptions/sponsorships | 875 | - | 875 | 875 |
| | <u>22,769</u> | <u>33,500</u> | <u>56,269</u> | <u>67,123</u> |
| Charitable activities | | | | |
| Client payments | 124,260 | - | 124,260 | 89,417 |
| Legal Aid Agency | 28,972 | - | 28,972 | 37,388 |
| | <u>153,232</u> | <u>-</u> | <u>153,232</u> | <u>126,805</u> |
| Other trading activities | | | | |
| Room rental | 5,104 | - | 5,104 | 6,728 |
| VAT rebate | 12,321 | - | 12,321 | 9,392 |
| | <u>17,425</u> | <u>-</u> | <u>17,425</u> | <u>16,120</u> |
| Income from investments | | | | |
| Interest income | 1,181 | - | 1,181 | 307 |
| | <u>1,181</u> | <u>-</u> | <u>1,181</u> | <u>307</u> |
| Total Income | <u>194,607</u> | <u>33,500</u> | <u>228,107</u> | <u>210,355</u> |

All income in the prior year was unrestricted except for £34,700 received as Restricted Grants.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2024

4. EXPENDITURE

| | 2024 | | | 2023 |
|---|----------------------------|--------------------------|---------------------|----------------|
| | Unrestricted funds £ | Restricted funds £ | Total funds £ | £ |
| Expenditure on charitable activities | | | | |
| Salaries & NIC | 43,480 | 10,870 | 54,350 | 52,143 |
| Fees: Mediation and Counselling | 52,242 | 18,468 | 70,710 | 61,210 |
| Training & Supervision | 14,898 | - | 14,898 | 13,265 |
| Child Counselling | - | 5,000 | 5,000 | 7,500 |
| | <u>110,620</u> | <u>34,338</u> | <u>144,958</u> | <u>134,118</u> |
| Other | | | | |
| Governance costs | 79,766 | - | 79,766 | 72,839 |
| | <u>79,766</u> | <u>-</u> | <u>79,766</u> | <u>72,839</u> |
| | <u>190,386</u> | <u>34,338</u> | <u>224,724</u> | <u>206,957</u> |

5. FEES FOR EXAMINATION OF THE ACCOUNTS

| | 2024 £ | 2023 £ |
|-----------------------------|--------------|--------------|
| Independent examiner's fees | <u>2,200</u> | <u>3,400</u> |

6. PAID EMPLOYEES

6.1 Staff Costs

| | 2024 £ | 2023 £ |
|--------------------------------------|---------------|---------------|
| Salaries and wages | 80,557 | 77,748 |
| Social security costs | - | - |
| Pension costs (defined contribution) | 1,402 | 1,274 |
| | <u>81,959</u> | <u>79,022</u> |

No salaries exceeding £60,000 were paid during the year. Nothing was paid to the Trustees.

6.2 Average head count in the year

| Area of work | 2024 | 2023 |
|-----------------------|----------|----------|
| Charitable activities | 4 | 4 |
| Governance | 1 | 1 |
| | <u>5</u> | <u>5</u> |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2024

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £1,402 have been recognised in the SOFA as an expense for the year ended 30th June 2024.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

| | Office Equipment £ | |
|---------------------------|--------------------------|--|
| Cost | | |
| As at 30th June 2023 | 21,192 | |
| Acquisition | - | |
| Disposal | - | |
| | 21,192 | |
| As at 30th June 2024 | | |
| Depreciation | | |
| As at 30th June 2023 | 20,915 | |
| Charge for year | 70 | |
| Disposal | - | |
| | 20,985 | |
| As at 30th June 2024 | | |
| Net Book Value | | |
| As at 30th June 2024 | 207 | |

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Equipment - Unrestricted Funds 25% on reducing balance
- Equipment - Restricted funds 100% on cost

9. DEBTORS AND PREPAYMENTS

| | 2024 £ | 2023 £ |
|--------------------------------|-----------|-----------|
| Trade Debtors | 5,891 | 8,553 |
| Prepayments and accrued income | 16,799 | 17,711 |
| | 22,690 | 26,264 |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2024

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

| | 2024 | 2023 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 0 | 116 |
| Accruals and deferred income | 32,401 | 28,486 |
| Taxation and social security | 577 | 838 |
| Other creditors | 1,080 | 7,080 |
| | <u>34,058</u> | <u>36,520</u> |

10.2 Deferred income

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Balance at start of reporting period | 6,667 | 1,667 |
| Amounts added in current period | 1,667 | 6,667 |
| Amounts released to income from prior per | <u>(6,667)</u> | <u>(1,667)</u> |
| | <u>1,667</u> | <u>6,667</u> |

The amounts added in the current period are for 2 months of the Children in Need Grant of £10,000 received in September 2023 to cover the year to 31st August 2024. The amounts released to income from prior periods are the same two months last year for Children in Need plus a Grant received from the Kelly Foundation in June 2023 intended to start from 1st July 2023 for 12 months.

11. CASH AT BANK AND IN HAND

| | 2024 | 2023 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Short term deposits | 93,291 | 76,345 |
| Cash at bank and in hand | <u>51,952</u> | <u>64,333</u> |
| | <u>145,243</u> | <u>140,678</u> |

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions during the reporting period.

MID MEDIATION AND COUNSELLING LTD
(a company limited by guarantee)
INCOME AND EXPENDITURE ACCOUNT
for the twelve months ended 30th June 2024

| | <u>2024</u> | | <u>2023</u> | |
|--------------------------------|-------------|---------|-------------|---------|
| | £ | £ | £ | £ |
| <u>INCOME</u> | | | | |
| Grants and Donations | 55,394 | | 66,248 | |
| Clients Payments | 124,260 | | 89,417 | |
| Legal Aid Agency | 28,972 | | 37,388 | |
| Community Mediation | - | | - | |
| Patrons' Scheme | 875 | | 875 | |
| Training | - | | - | |
| Room Rental | 5,104 | | 6,728 | |
| Net income from VAT | 12,321 | | 9,392 | |
| | 226,926 | | 210,048 | |
| Deposit Interest | 1,181 | | 307 | |
| | 228,107 | | 210,355 | |
| <u>EXPENSES</u> | | | | |
| Salaries & NIC | 81,959 | | 79,022 | |
| Fees: Mediation | 56,225 | | 48,228 | |
| Fees: Counselling | 14,485 | | 12,982 | |
| Training & Supervision | 14,898 | | 13,265 | |
| Postage, Stationery & Printing | 1,218 | | 405 | |
| Telephone | 2,404 | | 2,713 | |
| Rent & Rates | 24,687 | | 24,353 | |
| Marketing | 1,625 | | 1,630 | |
| Subscriptions | 1,560 | | 1,550 | |
| Insurance | 2,452 | | 2,210 | |
| Light & Heat | 3,325 | | 3,027 | |
| Credit Card Fees | 1,781 | | 1,394 | |
| Sundry Expenses | 789 | | 866 | |
| Book-keeping | 3,600 | | 3,200 | |
| Legal & Professional Fees | 1,790 | | 231 | |
| Office Equipment Maintenance | 3,351 | | 3,059 | |
| Equipment Depreciation | 69 | | 92 | |
| Examiner's Remuneration | 2,200 | | 3,400 | |
| Repairs & Maintenance | 6,306 | 224,724 | 5,330 | 206,957 |
| | 3,383 | | 3,398 | |
| Surplus for the Year | | 3,383 | | 3,398 |

MID MEDIATION AND COUNSELLING LTD

England & Wales - Charity number 1076166

Accounts

Company number: 03785436 (England and Wales)
Registered Charity number: 1076166

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2023

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

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MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

COMPANY INFORMATION

Trustees

Mr Anthony Spiro OBE JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty (resigned 23/06/2023)
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

Secretary and Registered Office

Mr Michael Kempner
Templeton Lodge,
114 High Street,
Hampton Hill,
Middlesex, TW12 1NT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell
Chartered Accountants
Wilmington House
High Street
East Grinstead
West Sussex, RH19 3AU

Solicitors

Womble Bond Dickinson (UK) LLP
4 More London Riverside
London
SE1 2AU

Bankers

The Cooperative Bank plc
P O Box 101
1 Balloon Street
Manchester, M60 4EP

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MiD Mediation and Counselling Ltd. is a company limited by guarantee (company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9th June 1999 and on 1st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). The activities of MiD Mediation and Counselling are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20th February 1984.

Method of appointment or election of Trustees

New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on websites. Trustees are invited for a probationary period then appointed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

The Charity is organized so that the Trustees meet regularly to manage its affairs. The day to day management is delegated to the Director and staff of MiD Mediation and Counselling Ltd.

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk.

A team of seven mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.

We offer counselling to children and young people who are affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.

We offer counselling to adults who have been impacted by the end of their relationship.

We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.

We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.

We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The last twelve months have been busy and following the pandemic, we are now seeing more of our clients wanting to have mediations face to face, although we continue to offer online sessions for those who are not keen to come into the office. Our telephones have remained very busy and our admin. team have been able to give information to clients who are going through a divorce and may need other charity support in addition to services that we can offer. In addition to all the people we have supported over the telephone, we have seen 487 people for individual Mediation Information Assessment Meetings (MIAMs) over the last 12 months. We have had 124 mediation case starts and a 74% success rate in resolving at least one issue in dispute. We now have 4 counsellors working over 4 days of the week. We have given more than 300 counselling sessions to 38 children and young people and held assessment and review meetings with their parents.

We were able to help 11 families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.

Our hours for adult counselling were slightly down this year as we sadly lost one of our counsellors. However, we now have 2 adult counsellors again and still provided over 130 adult counselling sessions over the year. We also assisted a range of tenants seeking to resolve conflict with their housing association neighbours through our partnership with PA Housing.

FINANCIAL REVIEW

The Charity ended the year with a surplus of £3,398. This was achieved by a significant increase in Grants received during the year and also an increase in the number of mediation sessions delivered in the final quarter of the year. Of course the Charity was not immune to rising inflation and costs, whilst tightly controlled, did increase and will continue to do so in the immediate future.

The return to more normal working conditions, plus the additional flexibility of online services, mean that the Charity is in a strong financial position at the end of the year.

In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. The reserves held at 30 June 2023 amounted to £130,699.

Trustee Board Members

The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty (resigned 23/06/2023)
Ms Jill Trelfa
Mr Michael Kempner FCA
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board of Trustees



Michael Kempner
Company Secretary

Date: 3rd October 2023

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MID MEDIATION AND COUNSELLING LTD

I report on the accounts of the company for the year ended 30 June 2023 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Alice Campbell

Date: 3/10/23

MID MEDIATION AND COUNSELLING LTD

STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2023

| Note | 2023 | | | 2022 |
|---|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | |
| Income | 3 | | | |
| Donations and legacies | 32,423 | 34,700 | 67,123 | 53,589 |
| Charitable activities | 126,805 | - | 126,805 | 121,394 |
| Other trading activities | 16,120 | - | 16,120 | 14,251 |
| Investment income | 307 | - | 307 | 38 |
| | <u>175,655</u> | <u>34,700</u> | <u>210,355</u> | <u>189,272</u> |
| Expenditure | 4 | | | |
| Charitable activities | 98,443 | 35,675 | 134,118 | 129,300 |
| Other | 72,839 | - | 72,839 | 68,558 |
| Total Resources Expended | <u>171,282</u> | <u>35,675</u> | <u>206,957</u> | <u>197,858</u> |
| Net income /(expenditure) | 4,373 | (975) | 3,398 | (8,586) |
| Transfers between funds | (975) | 975 | - | - |
| Net movement in funds | <u>3,398</u> | <u>0</u> | <u>3,398</u> | <u>(8,586)</u> |
| Reconciliation of funds: | | | | |
| Total funds brought forward 01/07/22 | <u>127,301</u> | <u>0</u> | <u>127,301</u> | <u>135,887</u> |
| Total funds carried forward 30/06/23 | <u>130,699</u> | <u>0</u> | <u>130,699</u> | <u>127,301</u> |

There were no recognised gains or losses other than recorded above.

The accompanying notes are an integral part of this Statement of Financial Activities.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)

BALANCE SHEET
as at 30th June 2023

| | Note | 30.06.23 | | | 30.06.22 |
|--|------|-------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds | Total Funds £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | 277 | - | 277 | 369 |
| Total Fixed Assets | | <u>277</u> | <u>-</u> | <u>277</u> | <u>369</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 26,264 | - | 26,264 | 20,124 |
| Cash at Bank and in Hand | 11 | 127,663 | 13,015 | 140,678 | 145,891 |
| Total Current Assets | | <u>153,927</u> | <u>13,015</u> | <u>166,942</u> | <u>166,015</u> |
| Creditors: Amounts falling due within one year | 10 | 23,505 | 13,015 | 36,520 | 39,083 |
| Net Current Assets | | <u>130,422</u> | <u>-</u> | <u>130,422</u> | <u>126,932</u> |
| Total Assets less Current Liabilities | | <u>130,699</u> | <u>-</u> | <u>130,699</u> | <u>127,301</u> |
| Creditors: Amounts falling due after one year | | - | - | - | - |
| Net Assets | | <u>130,699</u> | <u>-</u> | <u>130,699</u> | <u>127,301</u> |
| REPRESENTED BY: | | | | | |
| FUNDS | | | | | |
| Endowment Funds | 3 | - | - | - | - |
| Restricted Income Funds | | - | - | - | - |
| Unrestricted Funds | | 130,699 | - | 130,699 | 127,301 |
| Total Funds | | <u>130,699</u> | <u>-</u> | <u>130,699</u> | <u>127,301</u> |


For the year ended 30th June 2023 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman


Michael Kempner
Director

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30th June 2023

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital.

The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 8 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2023

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2023

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. INCOME

| | 2023 | | | 2022 |
|--|-----------------------|----------------------------|----------------|----------------|
| | Unrestricted funds | Restricted income funds | Total funds | |
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations and gifts | 48 | - | 48 | 1,055 |
| Gift Aid | - | - | - | 1,759 |
| General grants provided by government/other charities | 31,500 | 34,700 | 66,200 | 53,793 |
| Membership subscriptions/sponsorships | 875 | - | 875 | 500 |
| | <u>32,423</u> | <u>34,700</u> | <u>67,123</u> | <u>53,589</u> |
| Charitable activities | | | | |
| Client payments | 89,417 | - | 89,417 | 89,823 |
| Legal Aid Agency | 37,388 | - | 37,388 | 31,571 |
| CAFCASS | - | - | - | - |
| | <u>126,805</u> | <u>-</u> | <u>126,805</u> | <u>121,394</u> |
| Other trading activities | | | | |
| Room rental | 6,728 | - | 6,728 | 5,739 |
| VAT rebate | 9,392 | - | 9,392 | 8,512 |
| | <u>16,120</u> | <u>-</u> | <u>16,120</u> | <u>14,251</u> |
| Income from investments | | | | |
| Interest income | 307 | - | 307 | 38 |
| | <u>307</u> | <u>-</u> | <u>307</u> | <u>38</u> |
| Total Income | <u>175,655</u> | <u>34,700</u> | <u>210,355</u> | <u>189,272</u> |

All income in the prior year was unrestricted except for £27,333 received as Restricted Grants.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2023

4. EXPENDITURE

| | 2023 | | | 2022 |
|---|-----------------------|----------------------------|----------------|----------------|
| | Unrestricted funds | Restricted income funds | Total funds | |
| | £ | £ | £ | £ |
| Expenditure on charitable activities | | | | |
| Salaries & NIC | 41,714 | 10,429 | 52,143 | 47,745 |
| Fees: Mediation and Counselling | 43,464 | 17,746 | 61,210 | 59,857 |
| Training & Supervision | 13,265 | - | 13,265 | 14,198 |
| Child Counselling | - | 7,500 | 7,500 | 7,500 |
| | <u>98,443</u> | <u>35,675</u> | <u>134,118</u> | <u>129,300</u> |
| Other | | | | |
| Governance costs | 72,839 | - | 72,839 | 68,558 |
| | <u>72,839</u> | <u>-</u> | <u>72,839</u> | <u>68,558</u> |
| | <u>171,282</u> | <u>35,675</u> | <u>206,957</u> | <u>197,858</u> |

5. FEES FOR EXAMINATION OF THE ACCOUNTS

| | 2023 | 2022 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>3,400</u> | <u>2,880</u> |

6. PAID EMPLOYEES

6.1 Staff Costs

| | 2023 | 2022 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 77,748 | 72,284 |
| Social security costs | - | - |
| Pension costs (defined contribution) | 1,274 | 1,180 |
| | <u>79,022</u> | <u>73,464</u> |

£26,879 was paid to the Director of the charity. Nothing was paid to the Trustees.

6.2 Average head count in the year

| | 2023 | 2022 |
|-----------------------|----------|----------|
| Area of work | | |
| Charitable activities | 4 | 4 |
| Governance | 1 | 1 |
| | <u>5</u> | <u>5</u> |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2023

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £1,274 have been recognised in the SOFA as an expense for the year ended 30th June 2023.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

| | Office Equipment £ |
|---------------------------|--------------------------|
| Cost | |
| As at 30th June 2022 | 21,192 |
| Acquisition | - |
| Disposal | - |
| As at 30th June 2023 | 21,192 |
| Depreciation | |
| As at 30th June 2022 | 20,823 |
| Charge for year | 92 |
| Disposal | - |
| As at 30th June 2023 | 20,915 |
| Net Book Value | |
| As at 30th June 2023 | 277 |

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - Unrestricted Funds 25% on reducing balance

Equipment - Restricted funds 100% on cost

9. DEBTORS AND PREPAYMENTS

| | 2023 | 2022 |
|--------------------------------|--------|--------|
| | £ | £ |
| Trade Debtors | 8,553 | 4,188 |
| Prepayments and accrued income | 17,711 | 15,936 |
| | 26,264 | 20,124 |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2023

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

| | 2023 | 2022 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 116 | 10,254 |
| Accruals and deferred income | 28,486 | 23,567 |
| Taxation and social security | 838 | 608 |
| Other creditors | 7,080 | 4,654 |
| | <u>36,520</u> | <u>39,083</u> |

10.2 Deferred income

| | 2023 | 2022 |
|--|--------------|--------------|
| | £ | £ |
| Balance at start of reporting period | 1,667 | 0 |
| Amounts added in current period | 6,667 | 1,667 |
| Amounts released to income from prior pe | (1,667) | 0 |
| | <u>6,667</u> | <u>1,667</u> |

The amounts added in the current period are for 2 months of the Children in Need Grant of £10,000 received in September 2022 to cover the year to 31st August 2023 and a Grant of £5,000 received from the Kelly Foundation in June 2023 intended to start from 1st July 2023 for 12 months.

11. CASH AT BANK AND IN HAND

| | 2023 | 2022 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Short term deposits | 76,345 | 76,038 |
| Cash at bank and in hand | 64,333 | 69,853 |
| | <u>140,678</u> | <u>145,891</u> |

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions during the reporting period.

MID MEDIATION AND COUNSELLING LTD

England & Wales - Charity number 1076166

Accounts



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

Trustees' annual report (including Directors' report) for the period

From: 1st July 2021

To: 30th June 2022

Charity name: MID MEDIATION AND COUNSELLING LTD

Charity registration number: 1076166

Company number: 03785436

Objectives and activities

| | SORP reference | |
|---|----------------|---|
| Summary of the purposes of the charity as set out in its governing document | Para 1.17 | The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk. |

| | | |
|---|---------------------------|--|
| <p>Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.</p> | <p>Para 1.17 and 1.19</p> | <p>A team of seven mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.</p> <p>We offer counselling to children and young people who are badly affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.</p> <p>We offer counselling to adults who have been impacted by the end of their relationship.</p> <p>We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.</p> <p>We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.</p> |
| <p>Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit</p> | <p>Para 1.18</p> | <p>We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.</p> |

Additional information (optional)

You may choose to include further statements where relevant about:

| | SORP reference | |
|-------------------------------|------------------|--|
| <p>Policy on grant making</p> | <p>Para 1.38</p> | |

| | | |
|--|-----------|--|
| Policy on social investment including program related investment | Para 1.38 | |
| Contribution made by volunteers | Para 1.38 | |
| Other | | |

Achievements and performance

| | | |
|---|-----------|--|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20 | <p>The last twelve months have again been challenging due to the Covid-19 pandemic. We have been able to do more of our mediations face to face although still many clients prefer to hold their Mediation Information Assessment Meetings (MIAMs) or mediations online. Although our numbers are down slightly this year, our phones have remained very busy as our clients have been anxious about their situation and we have seen a rise in the need for adult and children's counselling. We now have 4 counsellors working over 5 days of the week. With so much uncertainty, it's not surprising that our mediation figures are slightly lower and we are also seeing an increase in legal aid clients which has a negative impact on our income. In addition to all the people we have supported over the telephone, we have seen just over 435 people for individual MIAMs over the last 12 months. We have had 138 mediation case starts and a close to 70% success rate in resolving at least one issue in dispute.</p> <p>We have given more than 300 counselling sessions to 35 children and young people and held assessment and review meetings with their parents. Following the pandemic, the children our counsellors are seeing are</p> |
|---|-----------|--|

| | | |
|--|--|--|
| | | <p>often suffering with greater levels of anxiety and other concerning challenges, so many are seeing the counsellor for more than the usual 10 sessions.</p> <p>We were able to help 12 families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.</p> <p>We provided over 140 adult counselling sessions and assisted a range of tenants seeking to resolve conflict with their housing association neighbours. In addition we have just started a new partnership with Richmond Council to support Ukraine families and their hosts with mediation to try to ensure they can live together in a positive way.</p> |
|--|--|--|

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Achievements against objectives set | Para 1.41 | |
| Performance of fundraising activities against objectives set | Para 1.41 | |
| Investment performance against objectives | Para 1.41 | |
| Other | | |

Financial review

| | | |
|--|-----------|---|
| Review of the charity's financial position at the end of the period | Para 1.21 | <p>The Charity ended the year with a deficit of £8,586, which was broadly in line with the Budget set at the beginning of the year. As reported in the Achievements and Performance section above we were, once again, operating in exceptionally challenging circumstances but crucially, without the Covid-19 Grants and other support received in the previous year.</p> <p>However, with flexibility from our Mediators and all Staff and with continued good control of all expenditure, we are still in a strong financial position at the end of the year.</p> |
| Statement explaining the policy for holding reserves stating why they are held | Para 1.22 | In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. |
| Amount of reserves held | Para 1.22 | £127,301 |
| Reasons for holding zero reserves | Para 1.22 | N/A |
| Details of fund materially in deficit | Para 1.24 | N/A |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | N/A |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|---|-----------|--|
| The charity's principal sources of funds (including any fundraising) | Para 1.47 | |
| Investment policy and objectives including any social investment policy | Para 1.46 | |

| | | |
|---|-----------|--|
| adopted | | |
| A description of the principal risks facing the charity | Para 1.46 | |
| Other | | |

Structure, governance and management

| | | |
|---|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document: for example, trust deed , memorandum and articles of association etc | Para 1.25 | The activities of the Charity are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20 th February 1984. |
| How is the charity constituted? for example limited company , unincorporated association , CIO | Para 1.25 | MiD Mediation and Counselling Ltd. is a company limited by guarantee (Company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9 th June 1999 and on 1 st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on appropriate websites. Trustees are invited for a probationary period then appointed by the Board of Trustees. |
| | | |

Additional information (optional)

You may choose to include further statements where relevant about:

| | | |
|--|-----------|--|
| Policies and procedures adopted for the induction and training of trustees | Para 1.51 | |
|--|-----------|--|

| | | |
|---|-----------|--|
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 | |
| Relationship with any related parties | Para 1.51 | |
| Other | | |

Reference and administrative details

| | |
|-----------------------------|---|
| Charity name | MID MEDIATION AND COUNSELLING LTD |
| Other name the charity uses | N/A |
| Registered charity number | 1076166 |
| Charity's principal address | Templeton Lodge, 114 High Street, Hampton Hill, Middlesex, TW12 1NT |

Names of the charity trustees who manage the charity

| | Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|--------------------------------|-----------------|-----------------------------------|---|
| 1 | Mr Anthony Spiro OBE, JP | Chairman | | |
| 2 | District Judge Timothy Jenkins | | | |
| 3 | Mrs Sally Kemmis-Betty | | | |
| 4 | Ms. Jill Trelfa | | | |
| 5 | Mr Michael Kempner | Secretary | | |
| 6 | Ms. Gillian Fogg JP | | | |
| 7 | Ms. Clare Kirby JP | | | |
| 8 | Ms. Helen Jones JP | | | |
| 9 | | | | |
| 10 | | | | |

| | | | | |
|----|--|--|--|--|
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Corporate trustees - names of the directors at the date the report was approved

| Director name | |
|---------------|--|
| | |
| | |
| | |
| | |
| | |
| | |

Name of trustees holding title to property belonging to the charity

| Trustee name | Dates acted if not for whole year |
|--------------|-----------------------------------|
| | |
| | |
| | |
| | |
| | |
| | |

Funds held as custodian trustees on behalf of others

| | |
|---|-----|
| Description of the assets held in this capacity | N/A |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects | N/A |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets | N/A |

Additional information (optional)

Names and addresses of advisers (optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
| | | |
| | | |
| | | |
| | | |

Name of chief executive or names of senior staff members (optional information)

Exemptions from disclosure

Reason for non-disclosure of key personnel details

Other optional information

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)

| | | |
|---------------------|---------------|-----------------|
| Full name(s) | Anthony Spiro | Michael Kempner |
|---------------------|---------------|-----------------|

| | | |
|---|----------|-----------|
| Position (for example Secretary, Chair, etc) | Chairman | Secretary |
|---|----------|-----------|

| | |
|-------------|--|
| Date | |
|-------------|--|

Company number: 03785436 (England and Wales)
Registered Charity number: 1076166

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2022

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

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MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

COMPANY INFORMATION

Trustees

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Ms Jill Trelfa
Mr Michael Kempner
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

Secretary and Registered Office

Mr Michael Kempner
Templeton Lodge,
114 High Street,
Hampton Hill,
Middlesex, TW12 1NT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell
Chartered Accountants
Wilmington House
High Street
East Grinstead
West Sussex, RH19 3AU

Solicitors

Womble Bond Dickinson (UK) LLP
4 More London Riverside
London
SE1 2AU

Bankers

The Cooperative Bank plc
P O Box 101
1 Balloon Street
Manchester, M60 4EP

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MiD Mediation and Counselling Ltd. is a company limited by guarantee (company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9th June 1999 and on 1st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). The activities of MiD Mediation and Counselling are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20th February 1984. New Articles of Association were filed with the Charity Commission during the year.

Method of appointment or election of Trustees

New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on websites. Trustees are invited for a probationary period then appointed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

The Charity is organized so that the Trustees meet regularly to manage its affairs. The day to day management is delegated to the Director and staff of MiD Mediation and Counselling Ltd.

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk.

A team of seven mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.

We offer counselling to children and young people who are badly affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.

We offer counselling to adults who have been impacted by the end of their relationship.

We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.

We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.

We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The last twelve months have again been challenging due to the Covid-19 pandemic. We have been able to do more of our mediations face to face although still many clients prefer to hold their Mediation Information Assessment Meetings (MIAMs) or mediations online. Although our numbers are down slightly this year, our phones have remained very busy as our clients have been anxious about their situation and we have seen a rise in the need for adult and children's counselling. We now have 4 counsellors working over 5 days of the week. With so much uncertainty, it's not surprising that our mediation figures are slightly lower and we are also seeing an increase in legal aid clients which has a negative impact on our income. In addition to all the people we have supported over the telephone, we have seen just over 435 people for individual MIAMs over the last 12 months. We have had 138 mediation case starts and a close to 70% success rate in resolving at least one issue in dispute.

We have given more than 300 counselling sessions to 35 children and young people and held assessment and review meetings with their parents. Following the pandemic, the children our counsellors are seeing are often suffering with greater levels of anxiety and other concerning challenges, so many are seeing the counsellor for more than the usual 10 sessions.

We were able to help 12 families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.

We provided over 140 adult counselling sessions and assisted a range of tenants seeking to resolve conflict with their housing association neighbours.

In addition we have just started a new partnership with Richmond Council to support Ukraine families and their hosts with mediation to try to ensure they can live together in a positive way.

FINANCIAL REVIEW

The Charity ended the year with a deficit of £8,586, which was broadly in line with the Budget set at the beginning of the year. As reported in the Achievements and Performance section above we were, once again, operating in exceptionally challenging circumstances but crucially, without the Covid-19 Grants and other support received in the previous year.

However, with flexibility from our Mediators and all Staff and with continued good control of all expenditure, we are still in a strong financial position at the end of the year.

In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. The reserves held at 30 June 2022 amounted to £127,301.

Trustee Board Members

The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Ms Jill Trelfa
Mr Michael Kempner
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board of Trustees



Michael Kempner
Company Secretary

Date: 24 October 2022

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MID MEDIATION AND COUNSELLING LTD

I report on the accounts of the company for the year ended 30 June 2022 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Place Campbell

Date: 24/10/22

MID MEDIATION AND COUNSELLING LTD

**STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2022**

| Note | 2022 | | | 2021 |
|---|--------------|------------|---------|---------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | |
| Income | | | | |
| 3 | | | | |
| Donations and legacies | 26,256 | 27,333 | 53,589 | 58,661 |
| Charitable activities | 121,394 | - | 121,394 | 139,113 |
| Other trading activities | 14,251 | - | 14,251 | 10,829 |
| Investment income | 38 | - | 38 | 93 |
| | 161,939 | 27,333 | 189,272 | 208,696 |
| Expenditure | | | | |
| 4 | | | | |
| Charitable activities | 101,512 | 27,788 | 129,300 | 133,483 |
| Other | 68,558 | - | 68,558 | 64,451 |
| Total Resources Expended | 170,070 | 27,788 | 197,858 | 197,934 |
| Net (expenditure) / income | (8,131) | (455) | (8,586) | 10,762 |
| Transfers between funds | (455) | 455 | - | - |
| Net movement in funds | (8,586) | 0 | (8,586) | 10,762 |
| Reconciliation of funds: | | | | |
| Total funds brought forward 01/07/21 | 135,887 | 0 | 135,887 | 125,125 |
| Total funds carried forward 30/06/22 | 127,301 | 0 | 127,301 | 135,887 |

There were no recognised gains or losses other than recorded above.

The accompanying notes are an integral part of this Statement of Financial Activities.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)

BALANCE SHEET
as at 30th June 2022

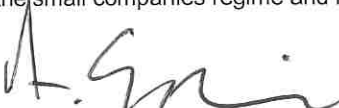
| | Note | 30.06.22 | | | 30.06.21 |
|--|------|-------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds | Total Funds £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | 369 | - | 369 | 492 |
| Total Fixed Assets | | <u>369</u> | <u>-</u> | <u>369</u> | <u>492</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 20,124 | - | 20,124 | 19,527 |
| Cash at Bank and in Hand | 11 | 137,876 | 8,015 | 145,891 | 153,808 |
| Total Current Assets | | <u>158,000</u> | <u>8,015</u> | <u>166,015</u> | <u>173,335</u> |
| Creditors: Amounts falling due within one year | 10 | 31,068 | 8,015 | 39,083 | 37,940 |
| Net Current Assets | | <u>126,932</u> | <u>-</u> | <u>126,932</u> | <u>135,395</u> |
| Total Assets less Current Liabilities | | <u>127,301</u> | <u>-</u> | <u>127,301</u> | <u>135,887</u> |
| Creditors: Amounts falling due after one year | | - | - | - | - |
| Net Assets | | <u>127,301</u> | <u>-</u> | <u>127,301</u> | <u>135,887</u> |
| REPRESENTED BY: | | | | | |
| FUNDS | | | | | |
| Endowment Funds | 3 | - | - | - | - |
| Restricted Income Funds | | - | - | - | - |
| Unrestricted Funds | | 127,301 | - | 127,301 | 135,887 |
| Total Funds | | <u>127,301</u> | <u>-</u> | <u>127,301</u> | <u>135,887</u> |

For the year ended 30th June 2022 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman 24.10.22


Michael Kempner
Director 24.10.22

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 30th June 2022

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital.

The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 8 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2022

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2022

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. INCOME

| | 2022 | | | 2021 |
|--|-----------------------|----------------------------|----------------|----------------|
| | Unrestricted funds | Restricted income funds | Total funds | |
| | £ | £ | £ | £ |
| Donations and legacies | | | | |
| Donations and gifts | 1,055 | - | 1,055 | 1,940 |
| Gift Aid | 1,759 | - | 1,759 | - |
| General grants provided by government/other charities | 26,460 | 27,333 | 53,793 | 56,896 |
| Membership subscriptions/sponsorships | 500 | - | 500 | 175 |
| | <u>26,256</u> | <u>27,333</u> | <u>53,589</u> | <u>58,661</u> |
| Charitable activities | | | | |
| Client payments | 89,823 | - | 89,823 | 102,803 |
| Legal Aid Agency | 31,571 | - | 31,571 | 36,310 |
| CAFCASS | - | - | - | - |
| | <u>121,394</u> | <u>-</u> | <u>121,394</u> | <u>139,113</u> |
| Other trading activities | | | | |
| Room rental | 5,739 | - | 5,739 | 1,126 |
| VAT rebate | 8,512 | - | 8,512 | 9,703 |
| | <u>14,251</u> | <u>-</u> | <u>14,251</u> | <u>10,829</u> |
| Income from investments | | | | |
| Interest income | 38 | - | 38 | 93 |
| | <u>38</u> | <u>-</u> | <u>38</u> | <u>93</u> |
| Total Income | <u>161,939</u> | <u>27,333</u> | <u>189,272</u> | <u>208,696</u> |

All income in the prior year was unrestricted except for £23,250 received as Restricted Grants.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2022

4. EXPENDITURE

| | 2022 | | | 2021 |
|---|-----------------------|----------------------------|----------------|----------------|
| | Unrestricted funds | Restricted income funds | Total funds | |
| | £ | £ | £ | £ |
| Expenditure on charitable activities | | | | |
| Salaries & NIC | 38,196 | 9,549 | 47,745 | 46,528 |
| Fees: Mediation and Counselling | 42,368 | 17,489 | 59,857 | 63,057 |
| Training & Supervision | 14,198 | - | 14,198 | 16,398 |
| Child Counselling | 6,750 | 750 | 7,500 | 7,500 |
| | <u>101,512</u> | <u>27,788</u> | <u>129,300</u> | <u>133,483</u> |
| Other | | | | |
| Governance costs | 68,558 | - | 68,558 | 64,451 |
| | <u>68,558</u> | <u>-</u> | <u>68,558</u> | <u>64,451</u> |
| | <u>170,070</u> | <u>27,788</u> | <u>197,858</u> | <u>197,934</u> |

5. FEES FOR EXAMINATION OF THE ACCOUNTS

| | 2022 | 2021 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>2,880</u> | <u>3,273</u> |

6. PAID EMPLOYEES

6.1 Staff Costs

| | 2022 | 2021 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 72,284 | 71,526 |
| Social security costs | - | 25 |
| Pension costs (defined contribution) | 1,180 | 1,194 |
| | <u>73,464</u> | <u>72,745</u> |

£25,719 was paid to the Director of the charity. Nothing was paid to the Trustees.

6.2 Average head count in the year

| | 2022 | 2021 |
|-----------------------|----------|----------|
| Area of work | | |
| Charitable activities | 4 | 4 |
| Governance | 1 | 1 |
| | <u>5</u> | <u>5</u> |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2022

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £1,180 have been recognised in the SOFA as an expense for the year ended 30th June 2022.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

| | Office Equipment £ |
|---------------------------|--------------------------|
| Cost | |
| As at 30th June 2021 | 21,192 |
| Acquisition | - |
| Disposal | - |
| As at 30th June 2022 | 21,192 |
| Depreciation | |
| As at 30th June 2021 | 20,700 |
| Charge for year | 123 |
| Disposal | - |
| As at 30th June 2022 | 20,823 |
| Net Book Value | |
| As at 30th June 2022 | 369 |

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Equipment - Unrestricted Funds 25% on reducing balance
- Equipment - Restricted funds 100% on cost

9. DEBTORS AND PREPAYMENTS

| | 2022 £ | 2021 £ |
|--------------------------------|-----------|-----------|
| Trade Debtors | 4,188 | 2,577 |
| Prepayments and accrued income | 15,936 | 16,950 |
| | 20,124 | 19,527 |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2022

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

| | 2022 | 2021 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 10,254 | 267 |
| Accruals and deferred income | 23,567 | 24,751 |
| Taxation and social security | 608 | 667 |
| Other creditors | 4,654 | 12,255 |
| | <u>39,083</u> | <u>37,940</u> |

10.2 Deferred income

| | 2022 | 2021 |
|--|--------------|----------|
| | £ | £ |
| Balance at start of reporting period | 0 | 1,000 |
| Amounts added in current period | 1,667 | 0 |
| Amounts released to income from prior period | 0 | (1,000) |
| | <u>1,667</u> | <u>0</u> |

The Grant from Children in Need re-started in September 2021 and £10,000 was received for the 12 months to 31st August 2022. The amount for July and August 2022 has been shown as Deferred Income.

11. CASH AT BANK AND IN HAND

| | 2022 | 2021 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Short term deposits | 76,038 | 76,000 |
| Cash at bank and in hand | 69,853 | 77,808 |
| | <u>145,891</u> | <u>153,808</u> |

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions during the reporting period.

MID MEDIATION AND COUNSELLING LTD
(a company limited by guarantee)
INCOME AND EXPENDITURE ACCOUNT
for the twelve months ended 30th June 2022

| | <u>2022</u> | | <u>2021</u> | |
|---|----------------|----------------|----------------|----------------------|
| | £ | £ | £ | £ |
| <u>INCOME</u> | | | | |
| Grants and Donations | 53,089 | | 58,836 | |
| Clients Payments | 89,823 | | 102,803 | |
| Legal Aid Agency | 31,571 | | 36,310 | |
| Community Mediation | - | | - | |
| Patrons' Scheme | 500 | | 175 | |
| Training | - | | - | |
| Room Rental | 5,739 | | 1,126 | |
| Net income from VAT | 8,512 | | 9,703 | |
| | <u>189,234</u> | | <u>208,603</u> | |
| Deposit Interest | 38 | | 93 | |
| | <u>189,272</u> | | <u>208,696</u> | |
| <u>EXPENSES</u> | | | | |
| Salaries & NIC | 73,464 | | 72,745 | |
| Fees: Mediation | 43,089 | | 49,756 | |
| Fees: Counselling | 16,768 | | 13,301 | |
| Training & Supervision | 14,198 | | 16,398 | |
| Postage, Stationery & Printing | 1,761 | | 1,933 | |
| Telephone | 2,289 | | 2,167 | |
| Rent & Rates | 24,574 | | 21,747 | |
| Marketing | 1,501 | | 1,539 | |
| Subscriptions | 1,775 | | 972 | |
| Insurance | 1,966 | | 1,703 | |
| Light & Heat | 1,582 | | 1,808 | |
| Credit Card Fees | 1,261 | | 1,603 | |
| Sundry Expenses | 1,048 | | 180 | |
| Book-keeping | 3,315 | | 3,100 | |
| Legal Fees | 144 | | - | |
| Office equipment maintenance | 3,101 | | 3,072 | |
| Equipment Depreciation | 123 | | 164 | |
| Examiner's Remuneration | 2,880 | | 3,273 | |
| Repairs & Maintenance | 3,019 | 197,858 | 2,472 | 197,933 |
| | <u>3,019</u> | | <u>2,472</u> | |
| (Deficit) / Surplus for the Year | | (8,586) | | <u>10,763</u> |

MID MEDIATION AND COUNSELLING LTD

England & Wales - Charity number 1076166

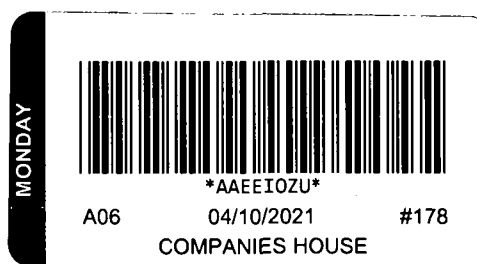
Accounts

Company number: 03785436 (England and Wales)
Registered Charity number: 1076166

MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 30 June 2021



MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

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MID MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

COMPANY INFORMATION

Trustees

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Ms Jill Trelfa
Mr Michael Kempner
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

Secretary and Registered Office

Mr Michael Kempner
Templeton Lodge,
114 High Street,
Hampton Hill,
Middlesex, TW12 1NT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell
Chartered Accountants
Wilmington House
High Street
East Grinstead
West Sussex, RH19 3AU

Solicitors

Womble Bond Dickinson (UK) LLP
4 More London Riverside
London
SE1 2AU

Bankers

The Cooperative Bank plc
P O Box 101
1 Balloon Street
Manchester, M60 4EP

MiD MEDIATION AND COUNSELLING LTD
(A company limited by guarantee)

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2021.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

MiD Mediation and Counselling Ltd. is a company limited by guarantee (company No. 03785436) and is a Registered Charity (No. 1076166). The company was incorporated on 9th June 1999 and on 1st July 1999 took over all the undertakings, assets and liabilities of MiD Mediation and Counselling (Richmond and District) an unincorporated registered charity (No. 289271). The activities of MiD Mediation and Counselling are governed by the original Trust Deed of MiD Mediation and Counselling (Richmond and District) dated 20th February 1984. New Articles of Association were filed with the Charity Commission during the year.

Method of appointment or election of Trustees

New Trustees are elected by existing Trustees on the board. Trustees' posts are advertised in the local, national and voluntary newspapers and on websites. Trustees are invited for a probationary period then appointed by the Board of Trustees.

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

The Charity is organized so that the Trustees meet regularly to manage its affairs. The day to day management is delegated to the Director and staff of MiD Mediation and Counselling Ltd.

OBJECTIVES AND ACTIVITIES

The object of the Charity is to provide assistance through mediation for couples who are separating or divorcing and to help them resolve issues over associated matters such as finances and housing, with particular attention given to the needs of any children. The aim of the Charity is to provide relief and support to adults and children before, during and after separation and divorce through a range of services focussed on children and their families. Alongside mediation we offer counselling support to adults who are struggling to come to terms with the breakup of their relationship and to children who need a safe and neutral space to talk.

A team of seven mediators help people who are separating or divorcing to negotiate and agree fair settlements in a non-adversarial way, thereby reducing damaging conflict in families. Children can also be invited to a one-off confidential mediation session to express their views.

We offer counselling to children and young people who are badly affected by the conflict within their families and who have emotional, mental and behavioural issues as a result.

We offer counselling to adults who have been impacted by the end of their relationship.

We help families restart communication and resolve problematic issues via our Family Bridges project. This involves working with several family members together and this may include members of the extended family such as grandparents and step-parents.

We provide mediation services for tenants of housing associations to help them resolve difficult issues and also run workplace mediation to sort out issues between work colleagues.

We confirm that the trustees are aware of the guidance issued by the Charity Commission on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The last twelve months have again been challenging due to the Covid-19 pandemic. For the majority of the year our mediations have been taking place online, although we have opened our offices for face to face meetings when we have been allowed. Our phones have been very busy as our clients have been anxious about their situation and we have seen a rise in the need for adult and children's counselling. We now have 4 counsellors working over 5 days of the week. Our number of referrals for mediation are slightly down but this is not surprising as some clients only want to engage in the service when face to face sessions are allowed. In addition to all the people we have supported over the telephone, we have seen just over 450 people for individual Mediation Information Assessment Meetings over the last 12 months. We have had 135 mediation case starts and a close to 70% success rate in resolving at least one issue in dispute.

We have given more than 260 counselling sessions to 30 children and young people and held assessment and review meetings with their parents. Following the pandemic, the children our counsellors are seeing are often suffering with greater levels of anxiety and other concerning challenges, so many are seeing the counsellor for more than the usual 10 sessions.

We were able to help 14 families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.

We provided over 90 adult counselling sessions and assisted a range of tenants seeking to resolve conflict with their housing association neighbours..

FINANCIAL REVIEW

The Charity ended the year with a surplus of £10,762, which was a very satisfactory result in the exceptional circumstances under which we had to operate throughout much of the year. Crucial to this outcome was the support that we received from a number of sources – in particular a

Covid-19 Grant of £10,000 from Richmond Council and also a short-term rent reduction from our Landlord.

As has been reported in the Achievements and Performance section above we were very proactive in introducing a number of on-line solutions in order to carry on our business with the minimum disruption and this, together with continued good control of all expenditure, has meant that we are in a strong financial position at the end of the year.

In order to ensure the efficient running of the Charity the policy is to maintain reserves at a minimum of 3 months income and a maximum of 6 months. All reserve funds are currently held as cash on deposit with a Bank or Building Society. The reserves held at 30 June 2021 amounted to £135,887.

Trustee Board Members

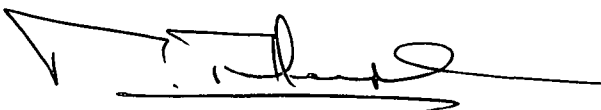
The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

Mr Anthony Spiro OBE, JP - Chairman
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Ms Jill Trelfa
Mr Michael Kempner
Ms Gillian Fogg JP
Ms Clare Kirby JP
Ms Helen Jones JP

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

On behalf of the board of Trustees



Michael Kempner
Company Secretary

Date: 21st September 2021

MID MEDIATION AND COUNSELLING LTD

(A company limited by guarantee)

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF MID MEDIATION AND COUNSELLING LTD

I report on the accounts of the company for the year ended 30 June 2021 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINERS STATEMENT

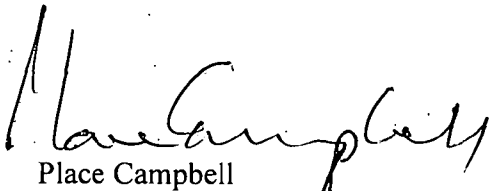
In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and

- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Place Campbell

Date: 21/09/2017

MID MEDIATION AND COUNSELLING LTD

STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2021

| Note | 2021 | | | 2020 |
|--------------------------------------|----------------|---------------|----------------|----------------|
| | Unrestricted | Restricted | Total | Total |
| | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ |
| INCOME AND EXPENDITURE | | | | |
| Income | | | | |
| 3 | | | | |
| Donations and legacies | 35,411 | 23,250 | 58,661 | 54,968 |
| Charitable activities | 139,113 | - | 139,113 | 121,224 |
| Other trading activities | 10,829 | - | 10,829 | 21,555 |
| Investment income | 93 | - | 93 | 190 |
| | <u>185,446</u> | <u>23,250</u> | <u>208,696</u> | <u>197,937</u> |
| Expenditure | | | | |
| 4 | | | | |
| Charitable activities | 108,572 | 24,911 | 133,483 | 118,768 |
| Other | 64,451 | - | 64,451 | 69,478 |
| Total Resources Expended | <u>173,023</u> | <u>24,911</u> | <u>197,934</u> | <u>188,246</u> |
| Net income /(expenditure) | 12,423 | (1,661) | 10,762 | 9,691 |
| Transfers between funds | (1,661) | 1,661 | - | - |
| Net movement in funds | <u>10,762</u> | <u>0</u> | <u>10,762</u> | <u>9,691</u> |
| Reconciliation of funds: | | | | |
| Total funds brought forward 01/07/20 | 125,125 | 0 | 125,125 | 115,434 |
| Total funds carried forward 30/06/21 | <u>135,887</u> | <u>0</u> | <u>135,887</u> | <u>125,125</u> |

There were no recognised gains or losses other than recorded above.

The accompanying notes are an integral part of this Statement of Financial Activities.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)

BALANCE SHEET
as at 30th June 2021


| | Note | 30.06.21 | | | 30.06.20 |
|--|------|-------------------------|-----------------------|----------------|------------------|
| | | Unrestricted Funds £ | Restricted Funds £ | Total Funds | Total Funds £ |
| FIXED ASSETS | | | | | |
| Tangible Assets | 8 | 492 | - | 492 | 656 |
| Total Fixed Assets | | <u>492</u> | <u>-</u> | <u>492</u> | <u>656</u> |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 19,527 | - | 19,527 | 20,450 |
| Cash at Bank and in Hand | 11 | 145,960 | 7,848 | 153,808 | 138,650 |
| Total Current Assets | | <u>165,487</u> | <u>7,848</u> | <u>173,335</u> | <u>159,100</u> |
| Creditors: Amounts falling due within one year | 10 | 30,092 | 7,848 | 37,940 | 34,631 |
| Net Current Assets | | <u>135,395</u> | <u>-</u> | <u>135,395</u> | <u>124,469</u> |
| Total Assets less Current Liabilities | | <u>135,887</u> | <u>-</u> | <u>135,887</u> | <u>125,125</u> |
| Creditors: Amounts falling due after one year | | - | - | - | - |
| Net Assets | | <u>135,887</u> | <u>-</u> | <u>135,887</u> | <u>125,125</u> |
| REPRESENTED BY: | | | | | |
| FUNDS | | | | | |
| Endowment Funds | 3 | - | - | - | - |
| Restricted Income Funds | | - | - | - | - |
| Unrestricted Funds | | 135,887 | - | 135,887 | 125,125 |
| Total Funds | | <u>135,887</u> | <u>-</u> | <u>135,887</u> | <u>125,125</u> |

For the year ended 30th June 2021 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

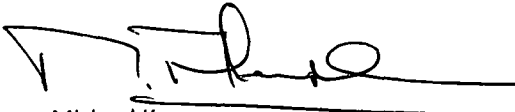
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman

21/9/21


Michael Kempner
Director

21/9/21

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS for the year ended 30th June 2021

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital.

The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 8 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2021

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2021

2.4 Assets

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least £200.

They are valued at cost.

The depreciation rates and methods are disclosed in Note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

3. INCOME

| | 2021 | | | 2020 |
|--|----------------------------|---------------------------------|---------------------|----------------|
| | Unrestricted funds £ | Restricted income funds £ | Total funds £ | £ |
| Donations and legacies | | | | |
| Donations and gifts | 1,940 | - | 1,940 | 9,543 |
| Gift Aid | - | - | - | 700 |
| General grants provided by government/other charities | 33,646 | 23,250 | 56,896 | 44,300 |
| Membership subscriptions/sponsorships | - 175 | - | - 175 | 425 |
| | <u>35,411</u> | <u>23,250</u> | <u>58,661</u> | <u>54,968</u> |
| Charitable activities | | | | |
| Client payments | 102,803 | - | 102,803 | 95,143 |
| Legal Aid Agency | 36,310 | - | 36,310 | 26,081 |
| CAFCASS | - | - | - | - |
| | <u>139,113</u> | <u>-</u> | <u>139,113</u> | <u>121,224</u> |
| Other trading activities | | | | |
| Room rental | 1,126 | - | 1,126 | 10,211 |
| VAT rebate | 9,703 | - | 9,703 | 11,344 |
| | <u>10,829</u> | <u>-</u> | <u>10,829</u> | <u>21,555</u> |
| Income from investments | | | | |
| Interest income | 93 | - | 93 | 190 |
| | <u>93</u> | <u>-</u> | <u>93</u> | <u>190</u> |
| Total Income | <u>185,446</u> | <u>23,250</u> | <u>208,696</u> | <u>197,937</u> |

All income in the prior year was unrestricted except for £25,300 received as Restricted Grants.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2021

4. EXPENDITURE

| | 2021 | | | 2020 |
|---|-----------------------|----------------------------|----------------|----------------|
| | Unrestricted funds | Restricted income funds | Total funds | |
| | £ | £ | £ | £ |
| Expenditure on charitable activities | | | | |
| Salaries & NIC | 37,222 | 9,306 | 46,528 | 45,715 |
| Fees: Mediation and Counselling | 48,202 | 14,855 | 63,057 | 51,548 |
| Training & Supervision | 16,398 | - | 16,398 | 14,005 |
| Child Counselling | 6,750 | 750 | 7,500 | 7,500 |
| | <u>108,572</u> | <u>24,911</u> | <u>133,483</u> | <u>118,768</u> |
| Other | | | | |
| Governance costs | 64,451 | - | 64,451 | 69,478 |
| | <u>64,451</u> | <u>-</u> | <u>64,451</u> | <u>69,478</u> |
| | <u>173,023</u> | <u>24,911</u> | <u>197,934</u> | <u>188,246</u> |

5. FEES FOR EXAMINATION OF THE ACCOUNTS

| | 2021 | 2020 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner's fees | <u>3,273</u> | <u>2,650</u> |

6. PAID EMPLOYEES

6.1 Staff Costs

| | 2021 | 2020 |
|--------------------------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | 71,526 | 69,090 |
| Social security costs | 25 | 260 |
| Pension costs (defined contribution) | 1,194 | 1,112 |
| | <u>72,745</u> | <u>70,462</u> |

£26,217 was paid to the Director of the charity. Nothing was paid to the Trustees.

6.2 Average head count in the year

| | 2021 | 2020 |
|-----------------------|----------|----------|
| Area of work | | |
| Charitable activities | 4 | 4 |
| Governance | 1 | 1 |
| | <u>5</u> | <u>5</u> |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2021

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £1,194 have been recognised in the SOFA as an expense for the year ended 30th June 2021.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

| | Office Equipment £ |
|---------------------------|--------------------------|
| Cost | |
| As at 30th June 2020 | 21,192 |
| Acquisition | - |
| Disposal | - |
| As at 30th June 2021 | 21,192 |
| Depreciation | |
| As at 30th June 2020 | 20,536 |
| Charge for year | 164 |
| Disposal | - |
| As at 30th June 2021 | 20,700 |
| Net Book Value | |
| As at 30th June 2021 | 492 |

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - Unrestricted Funds 25% on reducing balance

Equipment - Restricted funds 100% on cost

9. DEBTORS AND PREPAYMENTS

| | 2021 £ | 2020 £ |
|--------------------------------|-----------|-----------|
| Trade Debtors | 2,577 | 4,629 |
| Prepayments and accrued income | 16,950 | 15,821 |
| | 19,527 | 20,450 |

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2021

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

| | 2021 | 2020 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade Creditors | 267 | 1,499 |
| Accruals and deferred income | 24,751 | 21,827 |
| Taxation and social security | 667 | 550 |
| Other creditors | 12,255 | 10,755 |
| | <u>37,940</u> | <u>34,631</u> |

10.2 Deferred income

| | 2021 | 2020 |
|---|----------------|----------------|
| | £ | £ |
| Balance at start of reporting period | 1,000 | 1,000 |
| Amounts added in current period | - | 1,000 |
| Amounts released to income from prior per | <u>(1,000)</u> | <u>(1,000)</u> |
| | <u>-</u> | <u>1,000</u> |

In previous years the grant from Children in Need was received quarterly in advance and the final payment in each year included one month into the following year. This grant expired in January 2021 and will be re-started in late 2021.

11. CASH AT BANK AND IN HAND

| | 2021 | 2020 |
|--------------------------|----------------|----------------|
| | £ | £ |
| Short term deposits | 76,000 | 75,908 |
| Cash at bank and in hand | <u>77,808</u> | <u>62,742</u> |
| | <u>153,808</u> | <u>138,650</u> |

12. TRANSACTIONS WITH TRUSTEES AND RELATED PARTIES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred.

There have been no related party transactions during the reporting period.

MID MEDIATION AND COUNSELLING LTD
(a company limited by guarantee)
INCOME AND EXPENDITURE ACCOUNT
for the twelve months ended 30th June 2021

| | <u>2021</u> | | <u>2020</u> | |
|--------------------------------|-------------|---------|-------------|---------|
| | £ | £ | £ | £ |
| <u>INCOME</u> | | | | |
| Grants and Donations | 58,836 | | 54,543 | |
| Clients Payments | 102,803 | | 95,143 | |
| Legal Aid Agency | 36,310 | | 26,081 | |
| Parenting Programme | - | | - | |
| Community Mediation | - | | - | |
| Patrons' Scheme | - 175 | | 425 | |
| Training | - | | - | |
| Room Rental | 1,126 | | 10,211 | |
| Net income from VAT | 9,703 | | 11,344 | |
| | 208,603 | | 197,747 | |
| Deposit Interest | 93 | | 190 | |
| | 208,696 | | 197,937 | |
| <u>EXPENSES</u> | | | | |
| Salaries & NIC | 72,745 | | 70,462 | |
| Fees: Mediation | 49,756 | | 44,337 | |
| Fees: Counselling | 13,301 | | 7,211 | |
| Training & Supervision | 16,398 | | 14,005 | |
| Postage, Stationery & Printing | 1,933 | | 3,568 | |
| Telephone | 2,167 | | 2,851 | |
| Rent & Rates | 21,747 | | 24,549 | |
| Marketing | 1,539 | | 2,915 | |
| Subscriptions | 972 | | 2,400 | |
| Insurance | 1,703 | | 1,826 | |
| Light & Heat | 1,808 | | 1,867 | |
| Sundry Expenses | 1,784 | | 2,311 | |
| Book-keeping | 3,100 | | 3,460 | |
| Legal Fees | - | | 58 | |
| Office equipment maintenance | 3,072 | | 2,430 | |
| Equipment Depreciation | 164 | | 219 | |
| Examiner's Remuneration | 3,273 | | 2,650 | |
| Repairs & Maintenance | 2,472 | 197,934 | 1,243 | 188,246 |
| | 10,762 | | 9,691 | |
| Surplus for the Year | 10,762 | | 9,691 | |