

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)

CONTENTS

	Page
Company information	3
Trustees' report	4 - 6
Accountants' report	7 - 8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 16

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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.



Alex 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	127,301	0	127,301	135,887
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		277	-	277	369
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		153,927	13,015	166,942	166,015
Creditors: Amounts falling due within one year	10	23,505	13,015	36,520	39,083
Net Current Assets		130,422	-	130,422	126,932
Total Assets less Current Liabilities		130,699	-	130,699	127,301
Creditors: Amounts falling due after one year		-	-	-	-
Net Assets		130,699	-	130,699	127,301
REPRESENTED BY:					
FUNDS	3				
Endowment Funds		-	-	-	-
Restricted Income Funds		-	-	-	-
Unrestricted Funds		130,699	-	130,699	127,301
Total Funds		130,699	-	130,699	127,301

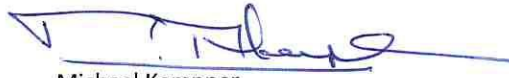
For the year ended 30th June 2023 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

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	<u>21,192</u>
Depreciation	
As at 30th June 2022	20,823
Charge for year	92
Disposal	-
As at 30th June 2023	<u>20,915</u>
Net Book Value	
As at 30th June 2023	<u><u>277</u></u>

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
	<u>26,264</u>	<u>20,124</u>

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.