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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

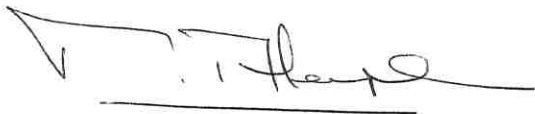
The Members of the Trustee Board listed above are also Trustees of the company under the terms of the Companies Act 2006. Appointments of new Trustees are made by existing Trustees at a Trustees' Meeting. There shall be a minimum of four Trustees. During the year, the Trustees were:

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			
Donations and legacies	22,769	33,500	56,269	67,123
Charitable activities	153,232	-	153,232	126,805
Other trading activities	17,425	-	17,425	16,120
Investment income	1,181	-	1,181	307
	<u>194,607</u>	<u>33,500</u>	<u>228,107</u>	<u>210,355</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		207	-	207	277
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		160,683	7,250	167,933	166,942
Creditors: Amounts falling due within one year	10	26,808	7,250	34,058	36,520
Net Current Assets		133,875	-	133,875	130,422
Total Assets less Current Liabilities		134,082	-	134,082	130,699
Creditors: Amounts falling due after one year		-	-	-	-
Net Assets		134,082	-	134,082	130,699
REPRESENTED BY:					
FUNDS	3				
Endowment Funds		-	-	-	-
Restricted Funds		-	-	-	-
Unrestricted Funds		134,082	-	134,082	130,699
Total Funds		134,082	-	134,082	130,699

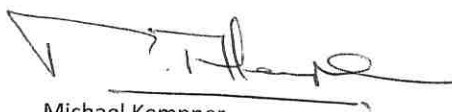
For the year ended 30th June 2024 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

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)	<u>1,402</u>	<u>1,274</u>
	<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

	2024	2023
Area of work		
Charitable activities	4	4
Governance	<u>1</u>	<u>1</u>
	<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	-
	<u>21,192</u>
As at 30th June 2024	<u>21,192</u>
 Depreciation	
As at 30th June 2023	20,915
Charge for year	70
Disposal	-
	<u>20,985</u>
As at 30th June 2024	<u>20,985</u>
 Net Book Value	
As at 30th June 2024	<u><u>207</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

	2024 £	2023 £
Trade Debtors	5,891	8,553
Prepayments and accrued income	<u>16,799</u>	<u>17,711</u>
	<u><u>22,690</u></u>	<u><u>26,264</u></u>

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	
	<u>226,926</u>		<u>210,048</u>	
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
		<u>3,383</u>		<u>3,398</u>
Surplus for the Year				

