

**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**  
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**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 30<sup>th</sup> 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 9<sup>th</sup> June 1999 and on 1<sup>st</sup> 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 20<sup>th</sup> 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 30<sup>th</sup> 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: 15<sup>th</sup> 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	Restricted	Total	Total
	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
	£	£	£	£
<b>INCOME AND EXPENDITURE</b>				
<b>Income</b>				
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>
<b>Expenditure</b>				
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>
<b>Net income /(expenditure)</b>	(16,640)	(941)	(17,581)	3,383
<b>Transfers between funds</b>	(941)	941	-	-
<b>Net movement in funds</b>	<u>(17,581)</u>	<u>0</u>	<u>(17,581)</u>	<u>3,383</u>
<b>Reconciliation of funds:</b>				
<b>Total funds brought forward 01/07/24</b>	134,082	0	134,082	130,699
<b>Total funds carried forward 30/06/25</b>	<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 £
<b>FIXED ASSETS</b>					
Tangible Assets	8	155	-	155	207
<b>Total Fixed Assets</b>		155	-	155	207
<b>CURRENT ASSETS</b>					
Debtors	9	28,861	-	28,861	22,690
Cash at Bank and in Hand	11	102,287	15,667	117,954	145,243
<b>Total Current Assets</b>		131,148	15,667	146,815	167,933
Creditors: Amounts falling due within one year	10	14,802	15,667	30,469	34,058
<b>Net Current Assets</b>		116,346	-	116,346	133,875
<b>Total Assets less Current Liabilities</b>		116,501	-	116,501	134,082
Creditors: Amounts falling due after one year		-	-	-	-
<b>Net Assets</b>		116,501	-	116,501	134,082
<b>REPRESENTED BY:</b>					
<b>FUNDS</b>	3				
Endowment Funds		-	-	-	-
Restricted Funds		-	-	-	-
Unrestricted Funds		116,501	-	116,501	134,082
<b>Total Funds</b>		116,501	-	116,501	134,082

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	
	£	£	£	£
<b>Donations and legacies</b>				
Donations and gifts	2,100	-	2,100	220
Gift Aid	-	-	-	-
General grants provided by government/other charities	24,500	39,700	64,200	55,174
Membership subscriptions/sponsorships	1,000	-	1,000	875
	<u>27,600</u>	<u>39,700</u>	<u>67,300</u>	<u>56,269</u>
<b>Charitable activities</b>				
Client payments	101,278	-	101,278	124,260
Legal Aid Agency	31,249	-	31,249	28,972
	<u>132,527</u>	<u>-</u>	<u>132,527</u>	<u>153,232</u>
<b>Other trading activities</b>				
Room rental	3,129	-	3,129	5,104
VAT rebate	7,434	-	7,434	12,321
	<u>10,563</u>	<u>-</u>	<u>10,563</u>	<u>17,425</u>
<b>Income from investments</b>				
Interest income	2,847	-	2,847	1,181
	<u>2,847</u>	<u>-</u>	<u>2,847</u>	<u>1,181</u>
<b>Total Income</b>	<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 funds	Restricted funds	Total funds
	£	£	£
<b>Expenditure on charitable activities</b>			
Salaries & NIC	46,123	11,531	57,654
Fees: Mediation and Counselling	50,171	21,610	71,781
Training & Supervision	15,374	-	15,374
Child Counselling	-	7,500	7,500
	<u>111,668</u>	<u>40,641</u>	<u>152,309</u>
<b>Other</b>			
Governance costs	78,509	-	78,509
	<u>78,509</u>	<u>-</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)	<u>1,558</u>	<u>1,402</u>
	<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**

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

**MID MEDIATION AND COUNSELLING LTD**  
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**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 £
<b>Cost</b>	
As at 30th June 2024	21,192
Acquisition	-
Disposal	-
As at 30th June 2025	<u>21,192</u>
<b>Depreciation</b>	
As at 30th June 2024	20,985
Charge for year	52
Disposal	-
As at 30th June 2025	<u>21,037</u>
<b>Net Book Value</b>	
As at 30th June 2025	<u>155</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**

	2025 £	2024 £
Trade Debtors	7,426	5,891
Prepayments and accrued income	<u>21,435</u>	<u>16,799</u>
	<u>28,861</u>	<u>22,690</u>

**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	
		213,237		228,107
<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	230,818	6,306	224,724
	<u>1,467</u>		<u>6,306</u>	
Deficit / Surplus for the Year	- 17,581		3,383	

