

# Mediation Northern Ireland

Northern Ireland · Charity number 100935

## Details

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Known as	MNI
Status	Received
Registered	2015-02-05
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

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Address	Mediation Northern Ireland 83 University Street Belfast BT7 1hp BT7 1HP
Phone	028 9043 8614
Email	<a href="mailto:info@mediationnorthernireland.org">info@mediationnorthernireland.org</a>
Website	<a href="http://www.mediationnorthernireland.org">www.mediationnorthernireland.org</a>

## Activities

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**Purposes:** The objects of the Company are: (A) to advance education in Northern Ireland and worldwide (hereinafter called "the area of benefit") by, in particular, promoting: (a) the understanding of conflict and strike between people, groups and communities; (b) awareness, understanding and training in the use of third party interventions in situations of conflict; (c) the use of mediation and encouraging high standards of mediation practice in the area of benefit (B) To promote, for the public benefit and for the better preservation of public order, the provision of services directed to the mediation and conciliation in disputes and conflicts between persons, organisations or groups arising from criminal activity or inter-personal conflict particularly where such disputes or conflicts may lead to violence, the breakdown of public order or the breakdown of marriage and family life.

**What the charity does:** The advancement of education, The advancement of citizenship or community development, The advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity

**How the charity works:** Advice/advocacy/information, Community development, Counselling/support, Criminal justice, Education/training

**Who the charity helps:** Adult training, Asylum seekers/refugees, Community safety/crime prevention, Ethnic minorities, Interface communities, Older people

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£242,344	£287,578	£0	5

## Trustees

Name	Role	Appointed
Dr Esther Mcguinness		
Mr Julian John Midgley Mcgrath		
Mr Nikita Narendra Brijpaul		
Mrs Nicola Johnston		
Ms Anne-Marie Blaney		
Professor Colin Murray		

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Accounts

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**Charity Registration No. NIC100935**

**Company Registration No. NI033978 (Northern Ireland)**

**MEDIATION NORTHERN IRELAND  
(A company limited by guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

# MEDIATION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Anne-Marie Blaney Nikita Brijpaul Janni Knox Katrina Hinfey Dr Esther McGuinness Prof Colin Murray Aengus MacGrianna (resigned Mar 25) Catherine Turner (resigned Oct 24) Caroline Greer (resigned Oct 24) Adriana Morvaiova (resigned Oct 24)
<b>Charity number</b>	NIC100935
<b>Company number</b>	NI033978
<b>Registered office</b>	83 University Street BELFAST BT7 1HP
<b>Independent Examiner</b>	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN

# MEDIATION NORTHERN IRELAND

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# MEDIATION NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	75	46,875	46,950	-	13,125	13,125
Charitable Activities	3	177,993	-	177,993	129,070	-	129,070
Other Trading Activities	4	17,401	-	17,401	15,066	-	15,066
<b>Total Income</b>		<b>195,469</b>	<b>46,875</b>	<b>242,344</b>	<b>144,136</b>	<b>13,125</b>	<b>157,261</b>
<b>Expenditure on:</b>							
Raising funds	5	30,829	-	30,829	35,575	-	35,575
Charitable Activities	6	203,021	53,728	256,749	153,980	18,210	172,190
<b>Total Resources Expended</b>		<b>233,850</b>	<b>53,728</b>	<b>287,578</b>	<b>189,555</b>	<b>18,210</b>	<b>207,765</b>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(38,380)</b>	<b>(6,853)</b>	<b>(45,233)</b>	<b>(45,419)</b>	<b>(5,085)</b>	<b>(50,504)</b>
Fund balances at 1 April 2024		133,462	131,299	264,761	178,881	136,384	315,265
<b>Fund balances at 31 March 2025</b>		<b>95,082</b>	<b>124,446</b>	<b>219,528</b>	<b>133,462</b>	<b>131,299</b>	<b>264,761</b>

The statement of financial activities includes all gains and losses recognized in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under Companies Act 2006.

# MEDIATION NORTHERN IRELAND

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		254,141		263,059
<b>Current assets</b>					
Debtors	11	32,271		8,571	
Cash at bank and in hand		2,318		6,459	
		<u>34,589</u>		<u>15,030</u>	
<b>Creditors: due within one year</b>	12	<u>(19,878)</u>		<u>(13,328)</u>	
<b>Net current assets</b>			<u>14,711</u>		<u>1,702</u>
<b>Total assets less current liabilities</b>			<u>268,852</u>		<u>264,761</u>
<b>Creditors: due greater than one year</b>	13		<u>49,324</u>		<u>-</u>
<b>Net assets</b>			<u><u>219,528</u></u>		<u><u>264,761</u></u>
<b>Income Funds</b>					
Restricted funds			124,446		131,299
Unrestricted funds			<u>95,082</u>		<u>133,462</u>
			<u><u>219,528</u></u>		<u><u>264,761</u></u>

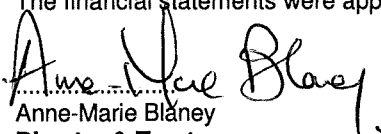
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing the financial statements in which give a true and fair view of the state of affairs the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 13<sup>th</sup> October 2025

  
Anne-Marie Blaney  
Director & Trustee

Company Registration No. NI033978

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Company information

Mediation Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 83 University Street, BELFAST, BT7 1HP.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognized when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognized on receipt. Other donations are recognized once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognized at the time of the donation.

Legacies are recognized on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and the receipt expected. If the amount is not known, the legacy is treated as a contingent asset.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses exclude VAT where applicable as the company cannot reclaim it.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% Straight Line
Fixtures and fittings	20% Reducing Balance
Computers	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognized in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognized when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Turnover and other revenue

	<b>Restricted Funds 2025 £</b>	<b>Total 2024 £</b>
Grants Receivable:		
The National Lottery Community Fund, Dormant Accounts Fund NI	46,875	13,125
Donation	75	-
	<u><u>46,950</u></u>	<u><u>13,125</u></u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 3 Charitable activities

	Income 2025 £	Income 2024 £
Mediation Theory & Practice Training	71,294	73,082
Customised Training	106,700	26,648
Supervision	-	-
Peace Training	-	29,340
	<u>177,993</u>	<u>129,070</u>

### 4 Other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Income	17,401	15,066
	<u>17,401</u>	<u>15,066</u>

### 5 Raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<u>Fundraising and publicity</u>		
Staff costs	30,829	35,575
	<u>30,829</u>	<u>35,575</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Charitable activities

	<b>Charitable Expenditure 2025</b>	<b>Charitable Expenditure 2024</b>
	£	£
Staff costs	40,936	6,387
Depreciation and impairment	9,261	9,024
Charitable expenditure heading 1	3,988	3,234
Associates & other consultancy fees	34,629	37,355
Training accreditation	18,146	8,968
Support costs	142,324	99,054
Total	<u>249,284</u>	<u>164,022</u>
Share of governance costs (see note 7)	7,465	8,168
	<u>256,749</u>	<u>172,190</u>
<b>Analysis by fund</b>		
Unrestricted funds	203,021	153,980
Restricted funds	<u>53,728</u>	<u>18,210</u>
	<u>256,749</u>	<u>172,190</u>

### 7 Governance Costs

	<b>Governance costs 2025</b>	<b>Governance costs 2024</b>	<b>Basis of allocation</b>
	£	£	
Staff Costs	6,274	7,240	Actual Governance
Independent examiners fee	1,191	929	
	<u>7,465</u>	<u>8,169</u>	

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	<u>4</u>	<u>4</u>
<b>Employment Costs</b>	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	122,928	97,757
Social security costs	7,257	4,516
Other pension costs	4,334	3,808
	<u>134,519</u>	<u>106,081</u>

#### 10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2024	427,500	30,246	40,518	498,264
Additions	-	344	-	344
At 31 March 2025	427,500	30,590	40,518	498,608
<b>Depreciation and impairment</b>				
At 1 April 2024	167,910	26,777	40,518	235,205
Depreciation charged in year	8,550	711	-	9,261
At 31 March 2025	176,460	27,488	40,518	244,466
<b>Carrying amount</b>				
At 31 March 2025	<u>251,040</u>	<u>3,102</u>	-	<u>254,141</u>
At 31 March 2024	<u>256,590</u>	<u>3,469</u>	-	<u>263,059</u>

The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Debtors

	2025 £	2024 £
Trade Debtors	21,034	8,511
Prepayments	-	60
VAT	11,237	-
	<u>32,271</u>	<u>8,571</u>

### 12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts		5,191	1,848
Other taxation and social security		(7)	2,024
Trade creditors		4,476	8,528
Accruals and deferred income		974	928
Loan		9,243	-
		<u>19,878</u>	<u>13,328</u>

### 13 Creditors: amounts falling due over one year

	2025 £	2024 £
Loan	49,324	-
	<u>49,324</u>	<u>-</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	130,590	123,551	254,141	131,760	131,299	263,059
Current Assets/(liabilities)	13,816	895	14,711	1,702	-	1,702
Long Term assets/(liabilities)	(49,324)	-	(49,324)	-	-	-
	<u>95,082</u>	<u>124,446</u>	<u>219,528</u>	<u>133,462</u>	<u>131,299</u>	<u>264,761</u>

### 15 Related party transactions

There were no disclosable related party transactions during the year (2024 – none).

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Accounts

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**

**(A company limited by guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# MEDIATION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	2	-	13,125	13,125	-	-	-
Charitable activities	3	129,070	-	129,070	172,188	-	172,188
Other trading activities	4	15,066	-	15,066	10,444	-	10,444
<b>Total income</b>		<u>144,136</u>	<u>13,125</u>	<u>157,261</u>	<u>182,632</u>	<u>-</u>	<u>182,632</u>
<b>Expenditure on:</b>							
Raising funds	5	35,575	-	35,575	25,545	-	25,545
Charitable activities	6	153,980	18,210	172,190	148,195	8,550	156,745
<b>Total resources expended</b>		<u>189,555</u>	<u>18,210</u>	<u>207,765</u>	<u>173,740</u>	<u>8,550</u>	<u>182,290</u>
<b>Net (expenditure)/income for the year/ Net movement in funds</b>							
		(45,419)	(5,085)	(50,504)	8,892	(8,550)	342
Fund balances at 1 April 2023		<u>178,881</u>	<u>136,384</u>	<u>315,265</u>	<u>169,989</u>	<u>144,934</u>	<u>314,923</u>
<b>Fund balances at 31 March 2024</b>		<u><u>133,462</u></u>	<u><u>131,299</u></u>	<u><u>264,761</u></u>	<u><u>178,881</u></u>	<u><u>136,384</u></u>	<u><u>315,265</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MEDIATION NORTHERN IRELAND

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible assets	10		263,059		269,698
<b>Current assets</b>					
Debtors	11	8,571		3,377	
Cash at bank and in hand		6,459		64,905	
		<u>15,030</u>		<u>68,282</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(13,328)</u>		<u>(22,715)</u>	
Net current assets			1,702		45,567
<b>Total assets less current liabilities</b>			<u>264,761</u>		<u>315,265</u>
<b>Income funds</b>					
Restricted funds			131,299		136,384
Unrestricted funds			133,462		178,881
			<u>264,761</u>		<u>315,265</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 7/10/24.



Catherine Turner  
Director & Trustee

Company Registration No. NI033978

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 1 Accounting policies

#### Charity information

Mediation Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 83 University Street, BELFAST, BT7 1HP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies (Continued)

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Restricted funds	Total
	2024	2023
	£	£
Grants receivable	13,125	-
	=====	=====
<b>Grants receivable for core activities</b>		
Other	13,125	-
	=====	=====
	13,125	-
	=====	=====

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Charitable activities

	Income 2024 £	Income 2023 £
Mediation Theory & Practice Training	73,082	26,707
Customised Training	26,648	7,693
Supervision	-	226
Peace Training	29,340	137,562
	<u>129,070</u>	<u>172,188</u>

### 4 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Rental income	15,066	10,444
	<u>15,066</u>	<u>10,444</u>

### 5 Raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<u>Fundraising and publicity</u>		
Staff costs	35,575	25,545
	<u>35,575</u>	<u>25,545</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 6 Charitable activities

	Charitable Expenditure 2024 £	Charitable Expenditure 2023 £
Staff costs	6,387	-
Depreciation and impairment	9,024	8,753
Charitable expenditure heading 1	3,234	-
Associates & other consultancy fees	37,355	50,344
Training accreditation	8,968	7,961
Support costs	99,054	82,732
	<u>164,022</u>	<u>149,790</u>
Share of governance costs (see note 7)	8,168	6,955
	<u>172,190</u>	<u>156,745</u>
<b>Analysis by fund</b>		
Unrestricted funds	153,980	148,195
Restricted funds	18,210	8,550
	<u>172,190</u>	<u>156,745</u>

### 7 Governance costs

	Governance costs 2024 £	Governance costs 2021 £	Basis of allocation
Staff costs	7,240	6,096	Actual
Independent examiners fee	929	859	Governance
	<u>8,169</u>	<u>6,955</u>	

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	4	4

### Employment costs

	2024 £	2023 £
Wages and salaries	97,757	78,874
Social security costs	4,516	2,887
Other pension costs	3,808	2,471
	<u>106,081</u>	<u>84,232</u>

### 10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2023	427,500	27,862	40,518	495,880
Additions	-	2,384	-	2,384
At 31 March 2024	<u>427,500</u>	<u>30,246</u>	<u>40,518</u>	<u>498,264</u>
<b>Depreciation and impairment</b>				
At 1 April 2023	159,360	26,303	40,518	226,181
Depreciation charged in the year	8,550	474	-	9,024
At 31 March 2024	<u>167,910</u>	<u>26,777</u>	<u>40,518</u>	<u>235,205</u>
<b>Carrying amount</b>				
At 31 March 2024	<u>259,590</u>	<u>3,469</u>	<u>-</u>	<u>263,059</u>
At 31 March 2023	<u>268,140</u>	<u>1,558</u>	<u>-</u>	<u>269,698</u>

### 11 Debtors

	2024 £	2023 £
<b>Amounts falling due within one year:</b>		
Trade debtors	8,511	3,265
Prepayments and accrued income	60	112
	<u>8,571</u>	<u>3,377</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 12 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts		1,848	926
Other taxation and social security		2,024	(2,052)
Payments received on account		-	21,985
Trade creditors		8,528	927
Accruals and deferred income		928	929
		<u>13,328</u>	<u>22,715</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	89,112	173,947	263,059	133,314	136,384	269,698
Current assets/(liabilities)	1,702	-	1,702	45,567	-	45,567
	<u>90,814</u>	<u>173,947</u>	<u>264,761</u>	<u>178,881</u>	<u>136,384</u>	<u>315,265</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Annual report

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**

**(A company limited by guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# MEDIATION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Catherine Turner Rosie Timoney Caroline Greer Anne-Marie Blaney Nikita Brijpaul Janni Knox Adriana Morvaiova Katrina Hinfey Dr Esther McGuinness Aengus MacGrianna Prof Colin Murray	(Appointed 1 June 2023) (Appointed 1 June 2023) (Appointed 1 June 2023)
<b>Charity number</b>	NIC100935	
<b>Company number</b>	NI033978	
<b>Registered office</b>	83 University Street BELFAST BT7 1HP	
<b>Independent examiner</b>	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN	

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# MEDIATION NORTHERN IRELAND

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# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

---

The Directors (who are also the Trustees of the Charity) have pleasure in submitting their annual report together with the audited financial statements for the year ended 31st March 2024.

### **Mediation Northern Ireland Status**

Mediation Northern Ireland is a company limited by guarantee whose objects are recognised by the Charity Commission for Northern Ireland.

### **Objectives and activities**

#### **The Mediation Northern Ireland Vision**

A society that handles conflict better.

### **Public Benefit**

The objects of the charity and its principal activity continue to be the charitable purposes of advancing education in Northern Ireland and worldwide, particularly by providing third party intervention in disputes and supporting creative approaches to good relations.

All the charity's assets are used for charitable purposes in support of this object. The Board members do not receive any monetary benefit for their role in governing the charity and as, members; they are not eligible for financial benefit from membership. In the event of any winding up of the charity its remaining assets shall be transferred to another charitable body with similar objects. Most community based users of services do not pay for the cost of the service, or if they do the full cost is subsidised.

### **Mission**

As a mediation development organisation we provide expertise and support to manage, resolve and transform conflict. We do this by providing high quality services; training; and developing new models of practice.

### **Values**

- Integrity
- Respect
- Justice
- Nonviolence
- Creativity
- Courage

### **2023/24 Objectives**

Throughout the year, Mediation NI's worked in partnership with a range of stakeholders to continue work against the seven objectives as set out in the organisations Strategic Plan 2023-26:

1. Develop the existing MNI charitable organisation
2. Set up a trading subsidiary for financial sustainability
3. Develop our core team and expand our associate pool
4. Build new relationships with key partners
5. Become recognised as the premier 'go to' organisation in Northern Ireland for mediation and conflict resolution services and training
6. Develop our online services
7. Digitally transform our internal and external systems

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### Mediation Northern Ireland's Work in 2023/24

Between 1st April 2023 and 31st March 2024 we completed the following substantive pieces of work:

#### Mediation, Negotiation, Resolution Coaching, Accompaniment & Facilitated Dialogue Services

We continued to deliver dispute resolution services in a diverse range of settings and contexts. These included private, public and third sector organisations and at community level. Broadly, demand for our services came from 25% private sector, 40% public sector and 35% third sector.

#### Training

We undertook three runs of our flagship programme Mediation Theory & Practice during this period, both on an open-access basis and directly into organisations and community groups. We also delivered a range of shorter training courses both in person and online with our existing and new client base.

We developed new short training programmes including Workplace Conflict Resolution Skills, Immersive Conflict Resolution Practice and Managing Difficult Conversations. We developed and partnered with Queen's University Belfast, and Ulster University, in the delivery of some of our programmes during the year and into future years.

#### Peacebuilding

We concluded our Peace IV project on History, Heritage & Identity dialogues through Belfast City Council, completing all project objectives. These included many training events, group facilitations and collation of stories for generating project materials for use on new Greenways in Belfast.

We attended the United Nations Special Rapporteur on freedom of peaceful assembly and association in Vienna and presented to the NIO on positive peace, in partnership with Queens University and the Institute for Economics and Peace.

#### Governance

The Board of Trustees met bi-monthly in Board meetings and sub-groups meetings throughout the year. The Board were particularly attentive to the financial wellbeing and strategic direction of the organisation and a focus on supporting the organisation through sub-committees. During this period two members resigned and three new members joined the Board.

We updated our Constitution and Articles of Association with the support of a local legal firm, to ensure they were fit for purpose and relevant to our current and future organisational structure.

#### Fundraising

We were successful in our application to the Lottery funded Dormant Accounts for a 3 year programme to increase the sustainability of the organisation. As part of this programme a new post was created, Director of Business Development, and recruited into with Bobby Marno starting in February 2024. This programme will deliver new revenue streams and income opportunities for the organisation as it seeks to become more self-sufficient in its income generation.

We also started conversations with Glencree regarding a potential Peace Plus application for community mediation and development.

#### Organisational

We developed and launched a new website to showcase our services and take bookings for our new training programmes. We implemented and started usage of a new secure online mediation case management system.

MNI continued to provide office space to a range of voluntary organisations and continued to house tenant organisations in the building.

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### Financial Review

The Statement of Financial activities describes Mediation Northern Ireland's income, expenditure and funds for the 2023/24 year. The Income of £157,261 marked an decrease of 16% on the previous year.

The capital fund (primarily the MNI Building on 83 University Street) is £264,761.  
There is no deferred income balance at the end of March 2024.

### Reserves

Free Reserves are £1,702 which is the net current assets on the Balance sheet. We have a reserves policy of six months operating costs, £80,000 which we are currently working towards.

### Risk Assessment

The Board of Trustees, along with the Senior Management Team continued to review and update the organisational Risk Register, to identify and manage areas of exposure.

The greatest risk that Mediation Northern Ireland faced in 2023/24 related to cashflow squeezes arising from slow payments from debtors and this was carefully managed by the financial manager.

### Future Development

In 2024/25 our focus will be the continued delivery of our strategic plan objectives, as set out above. With a new Director of Business Development now in post, a primary focus will be on developing new strategic relationships with client and funding organisations to support our work and increase our delivery for revenue generation.

### Governance & Management Structure

Mediation Northern Ireland was established in 1991 as The Conflict Mediation Network. In 1998 it became a company limited by guarantee (NI33978) with Memorandum & Articles of Association whose objects have been recognised as charitable by HM Revenue & Customs under reference XR16490. The Charity is registered with the Charities Commission for Northern Ireland, number NI100935.

The membership of the Company is the same group of people as makes up its Board of Trustees. There is not a public membership scheme.

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### The role of the Board of Trustees & Management

The Board of Directors of Mediation Northern Ireland is referred to as its Board of Trustees.

Full Board of Trustee meetings occur a minimum of 4 times per year.

The role of the Board is:

- Strategic Direction: Setting and maintaining strategy with reference to the Corporate Plan; holding the Management team to account.
- Financial Control: Approving the annual budget; Monitoring expenditure with reference to the budget; Adopting financial statements.
- Support: Making individual skills and experience available within the Board and to the Director and senior staff.
- Advocacy: Acting as ambassadors for the organisation and supporting the Director in securing project funding.

The Board has three office holders who are Trustees:

- Chair
- Vice-Chair
- Treasurer

The Board members during the year were:

- Dr Catherine Turner (Appointed to post Apr 2019)
- Caroline Greer (Appointed to post Sept 2020)
- Anne-Marie Blaney (Appointed to post Oct 2021)
- Nikita Brijpaul (Appointed to post Jan 2022)
- Adriana Morvaiova (Appointed to post Oct 2021)
- Katrina Hinfey (Appointed to post Dec 2022)
- Aengus MacGrianna (Appointed to post Jun 2023)
- Dr Esther McGuinness (Appointed to post Jun 2023)
- Prof Colin Murray (Appointed to post Jun 2023)
- Rosie Timoney (Appointed to post Apr 2019, resigned Jun 2023)
- Janni Knox (Appointed to post Feb 2022, resigned Jun 2023)

Membership of the Board of Mediation Northern Ireland is subject to a maximum term of 6 years.

Board members are recruited to meet specific needs and capabilities that ensure a balance of experience and understanding to ensure effective governance of the charity.

Day to day operational management is delegated to the Managing Director, Enda Young, who has overall responsibility for the operations, strategy, and fundraising activities of the charity. Rob Colwell, Operations Director, is responsible for operational financial management under the direction of the Board approved budget.

In addition Laurie Randall, Director of Mediation and Training, and Bobby Marno, Director of Business Development (appointed February 2024), make up the senior management team. The organisation has a register of 12 Associates who deliver services on a sessional basis for the charity.

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### Disclosure of Information to Independent Examiner's

The Trustees who held office at the date of approval of this trustees' report confirm that, so far as they are each aware, there is no relevant audit information of which the Charitable Company's auditors are unaware; and each Trustee has taken all the steps they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

### Statement of Trustee's Responsibilities

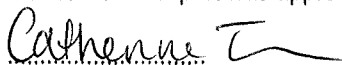
Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



**Dr Catherine Turner**

Director & Trustee

Dated: 7/10/24...

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Annual return

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**

**(A company limited by guarantee)**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

# MEDIATION NORTHERN IRELAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MEDIATION NORTHERN IRELAND

---

We report to the Trustees on our examination of the financial statements of Mediation Northern Ireland (the Charity) for the year ended 31 March 2024.

#### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied ourselves that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the Charity's financial statements carried out under section 65(3) of the Charities (Northern Ireland) Act 2008 (the 2008 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### Independent examiner's statement

We have completed our examination. I confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



MBS Chartered Accountants

3 High Street  
Larne  
Co. Antrim  
BT40 1JN

Dated: 8/10/2024

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Accounts

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**  
**(A company limited by guarantee)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# MEDIATION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Catherine Turner Rosie Timoney Aine O'Keeffe Caroline Greer Anne-Marie Blaney Nikita Brijpaul Janni Knox Adriana Morvaiova Katrina Hinfey
<b>Charity number</b>	NIC100935
<b>Company number</b>	NI033978
<b>Registered office</b>	83 University Street BELFAST BT7 1HP
<b>Independent examiner</b>	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN

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# MEDIATION NORTHERN IRELAND

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# MEDIATION NORTHERN IRELAND

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b><u>Income from:</u></b>							
Donations and legacies	2	-	-	-	20,913	-	20,913
Charitable activities	3	172,188	-	172,188	116,734	-	116,734
Other trading activities	4	10,444	-	10,444	10,488	-	10,488
<b>Total income</b>		<b>182,632</b>	<b>-</b>	<b>182,632</b>	<b>148,135</b>	<b>-</b>	<b>148,135</b>
<b><u>Expenditure on:</u></b>							
Raising funds	5	25,545	-	25,545	20,405	-	20,405
Charitable activities	6	148,195	8,550	156,745	117,942	8,550	126,492
<b>Total resources expended</b>		<b>173,740</b>	<b>8,550</b>	<b>182,290</b>	<b>138,347</b>	<b>8,550</b>	<b>146,897</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>8,892</b>	<b>(8,550)</b>	<b>342</b>	<b>9,788</b>	<b>(8,550)</b>	<b>1,238</b>
Fund balances at 1 April 2022		169,989	144,934	314,923	160,201	153,484	313,685
<b>Fund balances at 31 March 2023</b>		<b>178,881</b>	<b>136,384</b>	<b>315,265</b>	<b>169,989</b>	<b>144,934</b>	<b>314,923</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MEDIATION NORTHERN IRELAND

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	10		269,698		277,284
<b>Current assets</b>					
Debtors	11	3,377		32,161	
Cash at bank and in hand		64,905		16,739	
		<u>68,282</u>		<u>48,900</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(22,715)</u>		<u>(11,261)</u>	
Net current assets			45,567		37,639
<b>Total assets less current liabilities</b>			<u>315,265</u>		<u>314,923</u>
<b>Income funds</b>					
Restricted funds			136,384		144,934
Unrestricted funds			178,881		169,989
			<u>315,265</u>		<u>314,923</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The director acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 4 December 2023



Catherine Turner  
Director & Trustee

Company Registration No. NI033978

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### Charity information

Mediation Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 83 University Street, BELFAST, BT7 1HP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies (Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2% straight line
Fixtures and fittings	20% reducing balance
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Donations and legacies

	Total	Unrestricted funds
	2023	2022
	£	£
Grants receivable	-	20,913
Grants receivable for core activities	-	20,913
Other	-	20,913

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 3 Charitable activities

	Income 2023 £	Income 2022 £
Mediation Theory & Practice Training	26,707	60,490
Customised Training	7,693	18,000
Supervision	226	9,907
Peace Training	137,562	28,337
	<u>172,188</u>	<u>116,734</u>

### 4 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	10,444	10,488
	<u>10,444</u>	<u>10,488</u>

### 5 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Fundraising and publicity</u>		
Staff costs	25,545	20,405
	<u>25,545</u>	<u>20,405</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 6 Charitable activities

	Charitable Expenditure 2023 £	Charitable Expenditure 2022 £
Depreciation and impairment	8,753	8,698
Associates & other consultancy fees	50,344	41,640
Training accreditation	7,961	2,292
Support costs	82,732	68,685
	<u>149,790</u>	<u>121,315</u>
Share of governance costs (see note 7)	6,955	5,177
	<u>156,745</u>	<u>126,492</u>
<b>Analysis by fund</b>		
Unrestricted funds	148,195	117,942
Restricted funds	8,550	8,550
	<u>156,745</u>	<u>126,492</u>

### 7 Governance costs

	Governance costs 2022 £	Governance costs 2021 £	Basis of allocation
Staff costs	6,096	4,627	Actual
Independent examiners fee	859	550	Governance
	<u>6,955</u>	<u>5,177</u>	

### 8 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	4	-

### Employment costs

	2023 £	2022 £
Wages and salaries	78,874	65,893
Social security costs	2,887	1,452
Other pension costs	2,471	1,306
	<u>84,232</u>	<u>68,651</u>

### 10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 April 2022	427,500	26,694	40,518	494,712
Additions	-	1,168	-	1,168
At 31 March 2023	<u>427,500</u>	<u>27,862</u>	<u>40,518</u>	<u>495,880</u>
<b>Depreciation and impairment</b>				
At 1 April 2022	150,810	26,101	40,518	217,429
Depreciation charged in the year	8,550	203	-	8,753
At 31 March 2023	<u>159,360</u>	<u>26,304</u>	<u>40,518</u>	<u>226,182</u>
<b>Carrying amount</b>				
At 31 March 2023	<u>268,140</u>	<u>1,558</u>	<u>-</u>	<u>269,698</u>
At 31 March 2022	<u>276,690</u>	<u>594</u>	<u>-</u>	<u>277,284</u>

### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,265	31,578
Other debtors	-	481
Prepayments and accrued income	112	102
	<u>3,377</u>	<u>32,161</u>

# MEDIATION NORTHERN IRELAND

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank overdrafts		926	271
Other taxation and social security		(2,052)	6,260
Payments received on account		21,985	-
Trade creditors		927	3,809
Accruals and deferred income		929	921
		<u>22,715</u>	<u>11,261</u>

### 13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	133,314	136,384	269,698	132,350	144,934	277,284
Current assets/(liabilities)	45,567	-	45,567	37,639	-	37,639
	<u>178,881</u>	<u>136,384</u>	<u>315,265</u>	<u>169,989</u>	<u>144,934</u>	<u>314,923</u>

### 14 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Annual report

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**  
**(A company limited by guarantee)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# MEDIATION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Catherine Turner Rosie Timoney Aine O'Keeffe Caroline Greer Anne-Marie Blaney Nikita Brijpaul Janni Knox Adriana Morvaiova Katrina Hinfey
<b>Charity number</b>	NIC100935
<b>Company number</b>	NI033978
<b>Registered office</b>	83 University Street BELFAST BT7 1HP
<b>Independent examiner</b>	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN

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# MEDIATION NORTHERN IRELAND

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# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The Directors (who are also the Trustees of the Charity) have pleasure in submitting their annual report together with the audited financial statements for the year ended 31st March 2023.

#### **Mediation Northern Ireland Status**

Mediation Northern Ireland is a company limited by guarantee whose objects are recognised by the Charity Commission for Northern Ireland.

#### **Objectives and activities**

##### **New Strategic Plan February 2023**

In February 2023 the Board of Trustees adopted a new strategic plan for the organisation. This updated the Charity's Vision and Mission and supporting Values.

#### **The Mediation Northern Ireland Vision**

A society that handles conflict better.

#### **Public Benefit**

The objects of the charity and its principal activity continue to be the charitable purposes of advancing education in Northern Ireland and worldwide, particularly by providing third party intervention in disputes and supporting creative approaches to good relations.

All the charity's assets are used for charitable purposes in support of this object. The Board members do not receive any monetary benefit for their role in governing the charity and as members; they are not eligible for financial benefit from membership. In the event of any winding up of the charity its remaining assets shall be transferred to another charitable body with similar objects. Most community based users of services do not pay for the cost of the service, or if they do the full cost is subsidised.

#### **Mission**

As a mediation development organisation we provide expertise and support to manage, resolve and transform conflict. We do this by providing high quality services; training; and developing new models of practice.

#### **Values**

- Integrity
- Respect
- Justice
- Nonviolence
- Creativity
- Courage

#### **2022/23 Objectives**

Throughout 2022/23 Mediation Northern Ireland worked in partnership with a range of voluntary and statutory agencies to realise the following five objectives:

1. Developing Peace Mediation
2. Practicing Case Mediation
3. Developing Mediation
4. Supporting Programmes of Emergence, Change and Social Innovation
5. Building a Learning and Developing Organization

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

---

Between 1st April 2022 and 31st March 2023 we completed the following substantive pieces of work: Mediation, Negotiation, Resolution Coaching, Accompaniment & Facilitated Dialogue Services  
Services restarted having been suspended during Covid with a steady uptake in provision.

### Training

We undertook one run of our flagship programme Mediation Theory & Practice during this period. We also delivered some shorter training courses both in person and online with our existing client base.

### Peace IV

The main focus of our activities in this financial year continued to relate to our three on-going Peace IV funded programmes, two based in The Newry Mourne & Down District Council area, and one Belfast City Council. As the programmes had been significantly disrupted and delayed up to this point due to Covid, and with a hard deadline to complete these, we had a breadth of activity to complete the objectives. These included many training events, group facilitations and collation of stories for generating project materials.

### Governance

The Board of Trustees met monthly during the Managing Director transition, and later bi-monthly, in Board meetings and sub-groups meetings throughout the year. The Board were particularly attentive to the financial wellbeing and strategic direction of the organisation and a focus on supporting the organisation as and when operations could return to normal.

### Space

MNI continued to provide office space to a range of voluntary organisations including new tenants into the building. This breathed new life into the building again (renamed during the year as Mediation House) after the Covid years of furlough and more work from home practices for us and our tenants.

### **Financial Review**

The Statement of Financial activities describes Mediation Northern Ireland's income, expenditure and funds for the 2022/23 year. The Income of £182,632 marked an increase of 24% on the previous year.

The capital fund (primarily the MNI Building on 83 University Street) is £315,265.  
There is no deferred income balance at the end of March 2023.

### **Reserves**

Free Reserves are £45,567 which is the net current assets on the Balance sheet. We have a reserves policy of six months operating costs, £50,000 which we are currently working towards.

### **Risk Assessment**

In developing its corporate strategy the Trustees assessed the major risks to which the charity might be exposed, in particular those related to its governance, financial and operational strategy.

The greatest risk that Mediation Northern Ireland faced in 2022/23 was related to cashflow arising from the Peace IV programmes. We faced uncertainty as to when and how operations could resume, enabling us able to deliver the outcomes required against the funding that meant we could draw down the income.

### **Future Development**

In 2023/24 our focus will be on completing our Peace IV programmes and completing the development and implementation of the new strategic path for the organisation set out by the new Managing Director.

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Governance & Management Structure

Mediation Northern Ireland was established in 1991 as The Conflict Mediation Network. In 1998 it became a company limited by guarantee (NI33978) with Memorandum & Articles of Association whose objects have been recognised as charitable by HM Revenue & Customs under reference XR16490. The Charity is registered with the Charities Commission for Northern Ireland, number NI100935.

The membership of the Company is the same group of people as makes up its Board of Trustees. There is not a public membership scheme.

#### The role of the Board of Trustees & Management

The Board of Directors of Mediation Northern Ireland is referred to as its Board of Trustees.

Full Board of Trustee meetings occur a minimum of 5 times per year.

The role of the Board is:

- Strategic Direction: Setting and maintaining strategy with reference to the Corporate Plan; holding the Management team to account.
- Financial Control: Approving the annual budget; Monitoring expenditure with reference to the budget; Adopting financial statements.
- Support: Making individual skills and experience available within the Board and to the Director and senior staff.
- Advocacy: Acting as ambassadors for the organisation and supporting the Director in securing project funding.

The Board has two office holders who are Trustees:

- Chair
- Treasurer

The Board members during the year were:

- Rosie Timoney (Appointed to post Apr 2019)
- Dr Catherine Turner (Appointed to post Apr 2019)
- Aine O'Keeffe (Appointed to post Oct 2016, resigned Dec 2022)
- Caroline Greer (Appointed to post Sept 2020)
- Anne-Marie Blaney (Appointed to post Oct 2021)
- Nikita Brijpaul (Appointed to post Jan 2022)
- Janni Knox (Appointed to post Feb 2022)
- Adriana Morvaiova (Appointed to post Oct 2021)
- Katrina Hinfey (Appointed to post Dec 2022)

Membership of the Board of Mediation Northern Ireland is subject to a maximum term of 6 years.

Board members are recruited to meet specific needs and capabilities that ensure a balance of experience and understanding to ensure effective governance of the charity.

Day to day operational management is delegated to the organisational Director. In October 2021, following the resignation of the Director, Laurie Randall was appointed Interim Director. A new Managing Director Enda Young was appointed in May 2022, and took up post on 5th September 2022. Rob Colwell, Operations Director, is responsible for operational financial management under the direction of the Board approved budget.

In addition to this small management team the organisation has a register of 12 Associates.

The organisation continued to rely upon the work of Associates throughout the year. This reliance is due to the small full-time staff team and the continued emergence of new aspects of the ADR work within the organisation.

# MEDIATION NORTHERN IRELAND

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### Statement of Trustee's Responsibilities

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its financial position at the end of that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any
- departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of internal controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



**Dr Catherine Turner**  
Director & Trustee  
Dated: 4 December 2023

**Mediation Northern Ireland**

Northern Ireland - Charity number 100935

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# Annual return

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Charity Registration No. NIC100935

Company Registration No. NI033978 (Northern Ireland)

**MEDIATION NORTHERN IRELAND**  
**(A company limited by guarantee)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# MEDIATION NORTHERN IRELAND

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Catherine Turner Rosie Timoney Aine O'Keeffe Caroline Greer Anne-Marie Blaney Nikita Brijpaul Janni Knox Adriana Morvaiova Katrina Hinfey
<b>Charity number</b>	NIC100935
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<b>Independent examiner</b>	MBS Chartered Accountants 3 High Street Larne Co. Antrim BT40 1JN

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# MEDIATION NORTHERN IRELAND

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MEDIATION NORTHERN IRELAND

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We report to the Trustees on our examination of the financial statements of Mediation Northern Ireland (the Charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

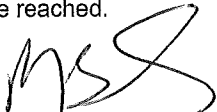
Having satisfied ourselves that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of our examination of the Charity's financial statements carried out under section 65(3) of the Charities (Northern Ireland) Act 2008 (the 2008 Act). In carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

We have completed our examination. I confirm that no matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



MBS Chartered Accountants

3 High Street  
Larne  
Co. Antrim  
BT40 1JN

Dated: 4 December 2023