

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 2017

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

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

COMPANY INFORMATION

Trustees

Mrs Rachel Lipscomb OBE JP (Chairman)

Ms Julia Fraser (resigned 12/12/2016)

District Judge Timothy Jenkins

Mrs Sally Kemmis-Betty

Mr Anthony Spiro JP

Ms Jill Trelfa

Mr Michael Kempner

Mrs Ann Flintham OBE JP

Mrs Gillian Fogg (appointed 12/12/2016)

Secretary and Registered Office

Mr Michael Kempner

Templeton Lodge,

114 High Street,

Hampton Hill,

Middlesex, TW12 1NT

Registered Charity

1076166

Registered Company No:

03785436

Examining Accountant

Place Campbell

Chartered Accountants

Wilmington House

High Street

East Grinstead

West Sussex, RH19 3AU

Solicitors

Bates Wells & Braithwaite

Cheapside House

138 Cheapside

London, EC2V 6BB

Bankers

The Cooperative Bank plc

P O Box 101

1 Balloon Street

Manchester, M60 4EP

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

TRUSTEES' ANNUAL REPORT (INCLUDING DIRECTORS' REPORT)

The Trustee Board presents its report and financial statements for the year ended 30th June 2017.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

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

Method of appointment or election of Trustees

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

Policies adopted for the induction and training of Trustees

Trustees are offered training and development through other voluntary networks.

Organisational structure and decision making

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

OBJECTIVES AND ACTIVITIES

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

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

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

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

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

We support and educate parents via our Separated Parents Information Course, which focuses on separation and divorce from the point of view of the child. Most parents attending the Separated Parents course are required to attend by the Family Court under a court order.

We provide mediation services for tenants of housing associations to help them resolve difficult issues.

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

ACHIEVEMENTS AND PERFORMANCE

In the last twelve months we have seen over 450 people for individual Mediation Information Assessment Meetings. We have had 120 mediation case starts and a close to 70% success rate in resolving at least one issue in dispute.

We have given more than 400 counselling sessions to over 60 children and young people and held assessment and review meetings with their parents. Feedback questionnaires from children and parents indicate that levels of anxiety and unhappiness significantly decreased and that children showed a range of improvements in behaviour and mental health both at home and at school.

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

We provided more than 100 adult counselling sessions and assisted a range of tenants seeking to resolve conflict with their housing association neighbours.

FINANCIAL REVIEW

Income for the year ended 30th June 2017 exceeded expenditure by £1,891, which was slightly ahead of budget. Whilst income from Grants and Donations was lower than in the previous year, we were able to increase income from clients to achieve an overall small increase in total income. Costs have been carefully controlled and will continue to be closely managed in the

future. We anticipate that next year will be tough financially, but plans are in place and we have agreed a break-even budget.

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 2017 amounted to £100,006.

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 eight Trustees and a maximum of fifteen. During the year, the Trustees were:

Mrs Rachel Lipscomb JP (Chairman)
Ms Julia Fraser (resigned 12/12/2016)
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Mr Anthony Spiro JP
Ms Jill Trelfa
Mr Michael Kempner
Mrs Ann Flintham OBE JP
Mrs Gillian Fogg (appointed 12/12/2016)

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:

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

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

I report on the accounts of the company for the year ended 30 June 2017 which are set out on pages 9 to 16.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

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

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

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

BASIS OF INDEPENDENT EXAMINER'S REPORT

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

INDEPENDENT EXAMINERS STATEMENT

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

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

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

have not been met; or

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

Place Campbell

Date:

MID MEDIATION AND COUNSELLING LTD

(a Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2017**

	Note	2017			2016
		Unrestricted	Restricted	Total	Total
		<u>Funds</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
		£	£	£	£
INCOME AND EXPENDITURE					
Income	3				
Donations and legacies		29,596	25,000	54,596	66,470
Charitable activities		172,075	-	172,075	156,512
Other trading activities		12,818	-	12,818	7,372
Investment Income		267	-	267	533
Total		<u>214,756</u>	<u>25,000</u>	<u>239,756</u>	<u>230,887</u>
Expenditure	4				
Charitable Activities		133,860	27,770	161,630	154,006
Other		76,235	-	76,235	71,742
Total		<u>210,095</u>	<u>27,770</u>	<u>237,865</u>	<u>225,748</u>
Net income/(expenditure)		4,661	(2,770)	1,891	5,139
Transfers between funds		(11,454)	11,454	-	-
Net movement in funds		<u>(6,793)</u>	<u>8,684</u>	<u>1,891</u>	<u>5,139</u>
Reconciliation of funds:					
Total funds brought forward 01/07/16		<u>106,799</u>	<u>(8,684)</u>	<u>98,115</u>	<u>92,976</u>
Total funds carried forward 30/06/17		<u>100,006</u>	<u>-</u>	<u>100,006</u>	<u>98,115</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 2017

	Note	30.06.17			30.06.16
		Unrestricted funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS					
Tangible assets	8	789	-	789	498
Total fixed assets		789	-	789	498
CURRENT ASSETS					
Debtors	9	19,299	-	19,299	31794
Cash at bank and in hand	11	119,852	3,655	123,507	109852
Total current assets		139,151	3,655	142,806	141,646
Creditors: Amounts falling due within one year	10	39,934	3,655	43,589	44,029
Net Current Assets		99,217	-	99,217	97,617
Total assets less current liabilities		100,006	-	100,006	98,115
Creditors: Amounts falling due after one year		-	-	-	-
Net Assets		100,006	-	100,006	98,115
REPRESENTED BY:					
FUNDS					
Endowment funds		-	-	-	-
Restricted income funds		-	-	-	-
Unrestricted funds		100,006	-	100,006	98,115
Total Funds		100,006	-	100,006	98,115

For the year ended 30th June 2017 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.

Signature:

Date:

Signature:

Date:

Rachel Lipscomb
Chairman

Lucy Bassnett-McGuire
Director

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2017

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 16 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 2017

Income from interest

This is included in the accounts when receipt is probably 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 recipient 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 and 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 2017

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

	2017			2016
	Unrestricted funds	Restricted income funds	Total funds	
	£	£	£	£
Donations and legacies				
Donations and gifts	12,299	-	12,299	18,805
Gift Aid	1,702	-	1,702	2,560
General grants provided by governement/other charities	13,500	25,000	38,500	42,440
Membership subscriptions/sponsorships	2,095	-	2,095	2,665
	<u>29,596</u>	<u>25,000</u>	<u>54,596</u>	<u>66,470</u>
Charitable activities				
Client Payments	118,359	-	118,359	98,888
Legal Aid Agency	19,977	-	19,977	23,193
CAFCASS	33,739	-	33,739	34,431
	<u>172,075</u>	<u>-</u>	<u>172,075</u>	<u>156,512</u>
Other trading activities				
Room rental	4,969	-	4,969	-
VAT rebate	7,849	-	7,849	7,372
	<u>12,818</u>	<u>-</u>	<u>12,818</u>	<u>7,372</u>
Income from investments				
Interest income	267	-	267	533
	<u>267</u>	<u>-</u>	<u>267</u>	<u>533</u>
Total Grants and Donations	<u>214,756</u>	<u>25,000</u>	<u>239,756</u>	<u>230,887</u>

All income in the prior year was unrestricted except for £29,440 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 2017

4. EXPENDITURE

	2017			2016
	Unrestricted funds	Restricted income funds	Total funds	
	£	£	£	£
Expenditure on charitable activities				
Salaries & NIC	48,606	8,578	57,184	60,583
Fees: Mediation and Counselling	62,211	18,792	81,003	69,895
Training & Supervision	15,618	400	16,018	15,953
Child Counselling	7,425	-	7,425	7,575
	<u>133,860</u>	<u>27,770</u>	<u>161,630</u>	<u>154,006</u>
Other				
Governance costs	76,235	-	76,235	71,742
	<u>76,235</u>	<u>-</u>	<u>76,235</u>	<u>71,742</u>
	<u>210,095</u>	<u>27,770</u>	<u>237,865</u>	<u>225,748</u>

5. FEES FOR EXAMINATION OF THE ACCOUNTS

	2017	2016
	£	£
Independent examiner's fees	1,800	1,650

6. PAID EMPLOYEES

6.1 Staff costs

	2017	2016
	£	£
Salaries and wages	78,571	86,110
Social security costs	2,952	1,549
Pension costs (defined contribution)	335	-
	<u>81,858</u>	<u>87,659</u>

£24,675 was paid to the Director of the charity. Nothing was paid to the trustees.

6.2 Average head count in the year

	2017	2016
Area of work:		
Charitable activities	4	4
Governance	1	1
	<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 2017

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £335 have been recognised in the SOFA as an expense for the year ended 30 June 2017.

It is estimated that staff spend 15% of their time on work related to activities funded by restricted funds. Therefore, 15% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
As at 30th June 2016	18,973
Acquisition	554
Disposal	-
As at 30th June 2017	19,527
 Depreciation	
As at 30th June 2016	18,475
Charge for year	263
Disposal	-
As at 30th June 2017	18,738
 Net Book Value	
As at 30th June 2017	789

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

	2017 £	2016 £
Trade debtors	1,635	5,138
Prepayments and accrued income	17,664	26,656
	19,299	31,794

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2017

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors	2017	2016
	£	£
Trade creditors	2,780	3,572
Accruals and deferred income	23,247	29,668
Taxation and social security	7,167	(209)
Other creditors	10,395	10,998
	<u>43,589</u>	<u>44,029</u>

10.2 Deferred income

	2017	2016
	£	£
Balance at start of reporting period	1,000	1,000
Amounts added in current period	1,000	1,000
Amounts released to income from prior periods	(1,000)	(1,000)
Balance at end of reporting period	<u>1,000</u>	<u>1,000</u>

The grant from Children in Need is received quarterly in advance and the final payment in each year includes one month into the following year.

11. CASH AT BANK AND IN HAND

	2017	2016
	£	£
Short term deposits	75,473	75,120
Cash at bank and on hand	48,034	34,732
	<u>123,507</u>	<u>109,852</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 2017

	<u>2017</u>		<u>2016</u>	
	£	£	£	£
<u>INCOME</u>				
Grants and Donations	52,501		63,805	
Clients Payments	118,359		98,571	
Legal Aid Agency	19,977		23,193	
Parenting Programme	33,739		34,431	
Community Mediation	-		92	
Patrons' Scheme	2,095		2,665	
Training	-		225	
Room Rental	4,969		-	
Net income from VAT	7,849		7,372	
	<u>239,489</u>		<u>230,354</u>	
Deposit Interest	<u>267</u>		<u>533</u>	
		239,756		230,887
<u>EXPENSES</u>				
Salaries & NIC	81,859		87,659	
Fees: Mediation	61,745		51,823	
Fees: Counselling	19,258		18,072	
Training & Supervision	16,018		15,953	
Child Counselling	7,425		7,575	
Postage, Stationery & Printing	4,310		4,126	
Telephone	2,690		1,451	
Rent	16,919		11,910	
Marketing	4,123		3,020	
Subscriptions	2,957		4,553	
Insurance	1,866		518	
Light & Heat	1,567		1,003	
Sundry Expenses	1,940		2,621	
Book-keeping	3,850		4,600	
Legal Fees	-		-	
Office equipment maintenance	3,383		4,648	
Equipment Depreciation	263		166	
Examiner's Remuneration	1,800		1,650	
Repairs & Maintenance	5,892		4,400	
	<u>237,865</u>		<u>225,748</u>	
Surplus for the Year		<u><u>1,891</u></u>		<u><u>5,139</u></u>