

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 2018

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

CONTENTS

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

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

COMPANY INFORMATION

Trustees

Mr Anthony Spiro JP - Chairman (appointed 12/12/2017)

Mrs Rachel Lipscomb OBE JP (resigned 12/12/2017)

District Judge Timothy Jenkins

Mrs Sally Kemmis-Betty

Ms Jill Trelfa

Mr Michael Kempner

Mrs Ann Flintham OBE JP

Mrs Gillian Fogg

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 2018.

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.

Other

The Board of Trustees would like to thank Rachel Lipscomb, who chaired the Board for the last 10 years. This was a period of immense change for the Charity and for society in general and it was as a result of Rachel's calm approach, inspiration and very hard work that the Charity is in such good shape now. The Board wishes Rachel every success and happiness in the future.

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.

For the first six months of the year we supported and educated 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. Despite re-tendering at a lower rate this contract was not renewed in December 2017.

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 approximately 450 people for individual Mediation Information Assessment Meetings. We have had 115 mediation case starts and a close to 70% success rate in resolving at least one issue in dispute.

We have given more than 350 counselling sessions to over 50 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 fourteen families through our Family Bridges work, enabling them to resolve long-standing communication issues and areas of conflict.

We provided more than 130 adult counselling sessions and assisted a range of tenants seeking to resolve conflict with their housing association neighbours.

FINANCIAL REVIEW

In what was a very difficult year the result was a small deficit of £488. Income from Grants and Donations held up well, but the loss of the contract for Special Parenting Information Courses at the end of December 2017 had a detrimental effect on income from our charitable activities. By increasing the income from renting out rooms in our building and by very tight control of all other expenditure the result was close to break-even.

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 2018 amounted to £99,518.

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:

Mr Anthony Spiro JP - Chairman (appointed 12/12/2017)
Mrs Rachel Lipscomb OBE JP (resigned 12/12/2017)
District Judge Timothy Jenkins
Mrs Sally Kemmis-Betty
Ms Jill Trelfa
Mr Michael Kempner
Mrs Ann Flintham OBE JP
Mrs Gillian Fogg

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: 12th November 2018

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 2018 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

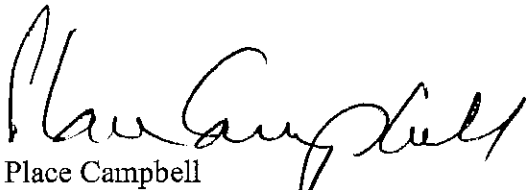
In connection with my examination, no matter has come to my attention:

- 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: 12/11/2018

MID MEDIATION AND COUNSELLING LTD

STATEMENT OF FINANCIAL ACTIVITIES
for the twelve months ended 30th June 2018

Note	2018			2017
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOME AND EXPENDITURE				
Income				
3				
Donations and legacies	27,501	30,915	58,416	54,596
Charitable activities	145,372	-	145,372	172,075
Other trading activities	20,148	-	20,148	12,818
Investment income	40	-	40	267
	<u>193,061</u>	<u>30,915</u>	<u>223,976</u>	<u>239,756</u>
Expenditure				
4				
Charitable activities	111,957	31,246	143,203	161,630
Other	81,261	-	81,261	76,235
Total Resources Expended	<u>193,218</u>	<u>31,246</u>	<u>224,464</u>	<u>237,865</u>
Net Income /(expenditure)	(157)	(331)	(488)	1,891
Transfers between funds	(331)	331	-	-
Net movement in funds	<u>(488)</u>	<u>0</u>	<u>(488)</u>	<u>1,891</u>
Reconciliation of funds:				
Total funds brought forward 01/07/17	100,006	0	100,006	98,115
Total funds carried forward 30/06/18	<u>99,518</u>	<u>0</u>	<u>99,518</u>	<u>100,006</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 2018

	Note	30.06.18			30.06.17
		Unrestricted Funds £	Restricted Funds £	Total Funds	Total Funds £
FIXED ASSETS					
Tangible Assets	8	592	-	592	789
Total Fixed Assets		<u>592</u>	<u>-</u>	<u>592</u>	<u>789</u>
CURRENT ASSETS					
Debtors	9	27,652	-	27,652	19,299
Cash at Bank and in Hand	11	115,501	9,155	124,656	123,507
Total Current Assets		<u>143,153</u>	<u>9,155</u>	<u>152,308</u>	<u>142,806</u>
Creditors: Amounts falling due within one year	10	44,227	9,155	53,382	43,589
Net Current Assets		<u>98,926</u>	<u>-</u>	<u>98,926</u>	<u>99,217</u>
Total Assets less Current Liabilities		<u>99,518</u>	<u>-</u>	<u>99,518</u>	<u>100,006</u>
Creditors: Amounts falling due after one year		-	-	-	-
Net Assets		<u>99,518</u>	<u>-</u>	<u>99,518</u>	<u>100,006</u>
REPRESENTED BY:					
FUNDS					
Endowment Funds	3	-	-	-	-
Restricted Income Funds		-	-	-	-
Unrestricted Funds		99,518	-	99,518	100,006
Total Funds		<u>99,518</u>	<u>-</u>	<u>99,518</u>	<u>100,006</u>

For the year ended 30th June 2018 the company was entitled to exemption from audit under Section 477 (2) of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.


Anthony Spiro
Chairman


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 2018

1. LIABILITY OF MEMBERS

The Company is Limited by Guarantee and has no Share Capital.

The Memorandum and Articles of Association provide that every member is liable to contribute a sum not exceeding £1 in the event of the Company being wound up while they are a member or within one year of ceasing to be a member. At the year end there were 8 members.

2. ACCOUNTING POLICIES

2.1 Basis of Accounting

The financial statements have been prepared under the historical cost convention and to comply with the Companies Act 2006 and also the Statement of Recommended Practice (SORP) for charities - "Accounting and Reporting by Charities" preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16th July 2014 and with the Charities Act 2011.

2.2 Income

Recognition of Income

Income has been included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met.

Government Grants

The charity has received government grants in the reporting period.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2018

Income from interest

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably

2.3 Expenditure and Liabilities

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and may have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the receipt of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Deferred income

No material item of deferred income has been included in the accounts.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

Provision for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19 FRS102 SORP.

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2018

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

	2018			2017
	Unrestricted funds	Restricted Income funds	Total funds	
	£	£	£	£
Donations and legacies				
Donations and gifts	6,926	-	6,926	12,299
Gift Aid	1,980	-	1,980	1,702
General grants provided by government/other charities	16,300	30,915	47,215	38,500
Membership subscriptions/sponsorships	2,295	-	2,295	2,095
	<u>27,501</u>	<u>30,915</u>	<u>58,416</u>	<u>54,596</u>
Charitable activities				
Client payments	116,163	-	116,163	118,359
Legal Aid Agency	14,059	-	14,059	19,977
CAFCASS	15,150	-	15,150	33,739
	<u>145,372</u>	<u>-</u>	<u>145,372</u>	<u>172,075</u>
Other trading activities				
Room rental	10,260	-	10,260	4,969
VAT rebate	9,888	-	9,888	7,849
	<u>20,148</u>	<u>-</u>	<u>20,148</u>	<u>12,818</u>
Income from investments				
Interest income	40	-	40	267
	<u>40</u>	<u>-</u>	<u>40</u>	<u>267</u>
Total Income	<u>193,061</u>	<u>30,915</u>	<u>223,976</u>	<u>239,756</u>

All income in the prior year was unrestricted except for £25,000 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 2018

4. EXPENDITURE

	2018			2017
	Unrestricted	Restricted	Total	£
	funds	Income funds	funds	
	£	£	£	
Expenditure on charitable activities				
Salaries & NIC	40,963	10,241	51,204	57,184
Fees: Mediation and Counselling	50,729	19,592	70,321	81,003
Training & Supervision	13,515	663	14,178	16,018
Child Counselling	6,750	750	7,500	7,425
	<u>111,957</u>	<u>31,246</u>	<u>143,203</u>	<u>161,630</u>
Other				
Governance costs	81,261	-	81,261	76,235
	<u>81,261</u>	<u>-</u>	<u>81,261</u>	<u>76,235</u>
	<u>193,218</u>	<u>31,246</u>	<u>224,464</u>	<u>237,865</u>

5. FEES FOR EXAMINATION OF THE ACCOUNTS

	2018	2017
	£	£
Independent examiner's fees	<u>2,335</u>	<u>1,800</u>

6. PAID EMPLOYEES

6.1 Staff Costs

	2018	2017
	£	£
Salaries and wages	76,426	78,571
Social security costs	1,944	2,952
Pension costs (defined contribution)	521	335
	<u>78,891</u>	<u>81,858</u>

£27,687 was paid to the Director of the charity. Nothing was paid to the Trustees.

6.2 Average head count in the year

	2018	2017
Area of work		
Charitable activities	4	4
Governance	1	1
	<u>5</u>	<u>5</u>

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2018

7. DEFINED CONTRIBUTION PENSION SCHEME

Contributions of £xxx have been recognised in the SOFA as an expense for the year ended 30th June 2018.

It is estimated that staff spend 20% of their time on work related to activities funded by restricted funds. Therefore, 20% of the pension costs have been allocated to restricted funds.

8. TANGIBLE FIXED ASSETS

	Office Equipment £
Cost	
As at 30th June 2017	19,527
Acquisition	1,090
Disposal	-
As at 30th June 2018	20,617
 Depreciation	
As at 30th June 2017	18,738
Charge for year	1,287
Disposal	-
As at 30th June 2018	20,025
 Net Book Value	
As at 30th June 2018	592

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

	2018 £	2017 £
Trade Debtors	9,524	1,635
Prepayments and accrued income	18,128	17,664
	27,652	19,299

MID MEDIATION AND COUNSELLING LTD
(a Company Limited by Guarantee)
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 30th June 2018

10. CREDITORS AND ACCRUALS

10.1 Analysis of creditors

	2018	2017
	£	£
Trade Creditors	9,622	2,780
Accruals and deferred Income	27,593	23,247
Taxation and social security	5,556	7,167
Other creditors	10,611	10,395
	<u>53,382</u>	<u>43,589</u>

10.2 Deferred income

	2018	2017
	£	£
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 per	<u>(1,000)</u>	<u>(1,000)</u>
	<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

	2018	2017
	£	£
Short term deposits	75,533	75,473
Cash at bank and in hand	49,123	48,034
	<u>124,656</u>	<u>123,507</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 2018

	<u>2018</u>		<u>2017</u>	
	£	£	£	£
<u>INCOME</u>				
Grants and Donations	56,121		52,501	
Clients Payments	116,163		118,359	
Legal Aid Agency	14,059		19,977	
Parenting Programme	15,150		33,739	
Community Mediation	-		-	
Patrons' Scheme	2,295		2,095	
Training	-		-	
Room Rental	10,260		4,969	
Net income from VAT	9,888		7,849	
	223,936		239,489	
Deposit Interest	40		267	
		223,976		239,756
<u>EXPENSES</u>				
SALARIES & NIC	78,891		81,859	
Fees: Mediation	53,340		61,745	
Fees: Counselling	16,981		19,258	
Training & Supervision	14,178		16,018	
Child Counselling	-		7,425	
Postage, Stationery & Printing	3,465		4,310	
Telephone	1,863		2,690	
Rent	24,549		16,919	
Marketing	6,100		4,123	
Subscriptions	3,190		2,957	
Insurance	2,601		1,866	
Light & Heat	1,693		1,567	
Sundry Expenses	2,256		1,940	
Book-keeping	3,725		3,850	
Legal Fees	-		-	
Office equipment maintenance	5,790		3,383	
Equipment Depreciation	1,287		263	
Examiner's Remuneration	2,335		1,800	
Repairs & Maintenance	2,220	224,464	5,892	237,865
Deficit / Surplus for the Year	-	488	1,891	