

**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

## CONTENTS

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	<b>Page</b>
Trustees' report	4 - 11
Independent examiner's report	12
Statement of financial activities	13
Balance sheet	14
Notes to the financial statements	15 - 22

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# MEDIATION NORTHERN IRELAND

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
<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>

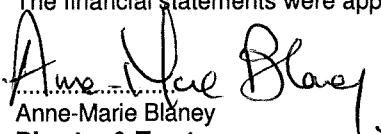
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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).