

**REGISTERED COMPANY NUMBER: 03258327 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1061569**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
PORTSMOUTH MEDIATION SERVICE**

**PORTSMOUTH MEDIATION SERVICE**

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FOR THE YEAR ENDED 31 MARCH 2021**

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## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Vision**

PMS aims to operate as a 'Centre of Excellence and Influence' in seeing Portsmouth established as a Restorative City.

##### **Mission**

Through a journey of assessment, mediation and restorative practice, we will partner with other envisioned people and organisations to help seek the peace and prosperity of a 'Restorative Portsmouth'.

## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **ACHIEVEMENT AND PERFORMANCE**

The core work of PMS continues to be the assessment service provided to Portsmouth City Council (PCC). The start of this review period saw PMS commence a new five year contract with PCC, with the option of a two year extension. The award of this contract demonstrates the esteem with which PMS staff are held by PCC in illustrating their confidence that PMS will continue to provide an excellent service at excellent value to the city.

#### **Impact of the pandemic**

The past year has seen PMS continue to operate in a different world to that which most (if not all) of us have experienced in our lifetime. In the weeks following the initial lockdown, the volume of referrals being made to PMS did slow somewhat. This coincided with a review of how we conducted our work, with each of us developing and improving our IT skills and being introduced to new ways of communicating. Familiar words such as 'zoom' and being 'socially distanced' took on a new meaning. 'Zoom' probably being the one used the most!

Staff and volunteers at PMS quickly adapted to new ways of working and communicating and achieved great success in continuing to restoratively rebuild relationships. This was so important as the initial slowdown of referrals did not last very long.

#### **Training**

This year saw significant development in the restorative training undertaken by PMS. Shortly after lockdown restrictions were imposed, staff were due to undertake a five day training course to be delivered to Surrey Mediation Service. The training looked to be in jeopardy, however the team at PMS created a package that could be delivered remotely. A trial run was undertaken with internal volunteers and was subsequently successfully delivered to Surrey Mediation. The package has continued to be delivered and is an important source of income for the charity. This was a great example of the creativity and adaptability of the team at PMS.

#### **A new way of working**

Financial issues remain at the forefront of considerations for the trustees. Fundraising opportunities have become increasingly difficult. Financing from the public sector is limited. Costs of running PMS in recent years have continued to exceed income. Prior to the pandemic, the trustees were considering ways to reduce costs, which perversely, the covid restrictions have shown can work.

As such, from the beginning of 2021, PMS have moved from 'office' working to 'home' working. Prior to doing so, the view of all staff was obtained, and they were unanimously supportive of the change.

PMS has provided appropriate office and IT equipment to each staff member, the outlay of which was crucial for the success of home working. Initial indications are that significant savings are being made by no longer paying rent, rates, and utility bills. Whilst meetings in person were not allowed during much of this review period, the use of 'Zoom' and 'Microsoft Teams' has grown to enable contact and support amongst team members to continue.

It would be remiss of me not to thank 'Oasis Church Portsmouth' for their support as a 'landlord' over the years which has been invaluable to the work of PMS. Although we no longer work from their premises, Oasis have continued to be supportive in continuing to be our postal address and port of call when premises are required.

#### **Summary**

Special thanks go to Portsmouth City Council who continue to be a valued supporter of the work of PMS. Without their support, the delivery of services the public would be significantly more challenging.

The Trustees wish to express thanks to our service manager Steve Rolls and his dedicated team of talented staff and volunteers who make such a positive contribution to the community.

Should you be inspired to become part of our team as a volunteer or a trustee, we would be delighted to provide further information.

Phil Winchester  
Chair of the Board of Trustees  
On behalf of the Board of Trustees

## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

#### **FINANCIAL REVIEW**

##### **Financial position**

The surplus for the year is £3,014 compared to a deficit of £13,883 in 2020. Current assets held are £62,450 compared to £65,240 in 2020.

##### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised, or expenditure reduced.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Organisational structure**

The charity is a company limited by guarantee.

Trustees are recruited from interested individuals, volunteer mediators and representatives of the community. None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute a sum not exceeding £10 for payment of the company's debts and liabilities in the event of winding up. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity is managed by the trustees who may exercise all the powers of the charity. For the past year, the day-to-day operation of the charity has been carried out by the Service Manager who reports to the trustees. All policy and strategy are decided by the trustees sitting as a group on a regular basis.

The Portsmouth Mediation Service (PMS) operates for the benefit of residents in Portsmouth and for the benefit of social housing residents in the wider Portsmouth area. A substantial proportion of the work of PMS is with Portsmouth City Council.

The trustees have and continue to assess the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

As Chair of the Trustees, I would like to thank Jenni Wessels, a departing trustee who has been a stalwart of support to trustees, staff, and volunteers over a long period and despite relinquishing her role as a trustee, continues to be an active supporter and guide to PMS.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03258327 (England and Wales)

##### **Registered Charity number**

1061569

##### **Registered office**

Oasis Centre  
First Floor  
Upper Arundel Street  
Portsmouth  
Hampshire  
PO1 1NP

**PORTSMOUTH MEDIATION SERVICE**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees**

The Trustees, who are also the directors for the purpose of company law and who served during the year were:

Fiona Armstrong  
Philip Winchester  
Alan Davis  
Tom Shaw (appointed November 2020)  
Jenni Wessels (resigned November 2020)  
Nicholas Wells (resigned March 2021)

**Independent Examiner**

P Underwood FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Approved by order of the board of trustees on 12 July 2021 and signed on its behalf by:

P. R. Winchester

P Winchester - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
PORTSMOUTH MEDIATION SERVICE**

**Independent examiner's report to the trustees of Portsmouth Mediation Service ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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)).

I 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 accounts to be reached.



P Underwood FCCA  
Morris Crocker  
Chartered Accountants  
Station House  
North Street  
Havant  
Hampshire  
PO9 1QU

Date: 27/7/2021

**PORTSMOUTH MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	14,406	-	14,406	13,664
<b>Charitable activities</b>	3				
Assessment & Mediation		125,880	811	126,691	118,893
<b>Total</b>		<u>140,286</u>	<u>811</u>	<u>141,097</u>	<u>132,557</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Assessment & Mediation		137,198	811	138,009	146,509
<b>NET INCOME/(EXPENDITURE)</b>		<u>3,088</u>	<u>-</u>	<u>3,088</u>	<u>(13,952)</u>
<b>Other recognised gains/(losses)</b>					
Actuarial gains/(losses) on defined benefit schemes		(74)	-	(74)	69
<b>Net movement in funds</b>		<u>3,014</u>	<u>-</u>	<u>3,014</u>	<u>(13,883)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>52,621</u>	<u>-</u>	<u>52,621</u>	<u>66,504</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>55,635</u></u>	<u><u>-</u></u>	<u><u>55,635</u></u>	<u><u>52,621</u></u>

The notes form part of these financial statements



# PORTSMOUTH MEDIATION SERVICE

## BALANCE SHEET 31 MARCH 2021

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	10	4,438	-
<b>CURRENT ASSETS</b>			
Debtors	11	10,392	11,128
Cash at bank		52,058	54,112
		<u>62,450</u>	<u>65,240</u>
<b>CREDITORS</b>			
Amounts falling due within one year	12	(9,101)	(10,069)
<b>NET CURRENT ASSETS</b>		<u>53,349</u>	<u>55,171</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>57,787</u>	<u>55,171</u>
<b>PROVISIONS FOR LIABILITIES</b>	13	(2,152)	(2,550)
<b>NET ASSETS</b>		<u>55,635</u>	<u>52,621</u>
<b>FUNDS</b>	15		
Unrestricted funds		55,635	52,621
<b>TOTAL FUNDS</b>		<u>55,635</u>	<u>52,621</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12 July 2021 and were signed on its behalf by:

*P.R. Winchester*  
P Winchester - Trustee

The notes form part of these financial statements

## PORTSMOUTH MEDIATION SERVICE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties regarding the charity's ability to continue as a going concern.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on cost

Individual fixed assets costing £1,000 or more are capitalised at cost.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Financial instruments**

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable investments in stocks and shares. The measurement basis used for these instruments is detailed below.

##### **Debtors and cash at bank**

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 1. ACCOUNTING POLICIES - continued

#### Financial instruments

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Cash at bank and in hand included cash held on deposit or in a current account.

#### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### 2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	4,789	6,614
Training fees	9,617	7,050
	<u>14,406</u>	<u>13,664</u>

### 3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Grants	Assessment & Mediation	<u>126,691</u>	<u>118,893</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
General	350	-
PCC grant	116,480	118,893
COVID job retention scheme	811	-
Restorative solutions	6,650	-
Charities Aid Foundation	2,400	-
	<u>126,691</u>	<u>118,893</u>

### 4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Assessment & Mediation	<u>136,799</u>	<u>1,210</u>	<u>138,009</u>

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Assessment & Mediation	<u>(552)</u>	<u>82</u>	<u>1,680</u>	<u>1,210</u>

Support costs, included in the above, are as follows:

#### Management

	2021 Assessment & Mediation £	2020 Total activities £
Bookkeeping	(552)	1,382
HR support	-	1,666
	<u>(552)</u>	<u>3,048</u>

#### Finance

	2021 Assessment & Mediation £	2020 Total activities £
Bank charges	82	90
	<u>82</u>	<u>90</u>

#### Governance costs

	2021 Assessment & Mediation £	2020 Total activities £
Independent examiners fees	1,680	-
	<u>1,680</u>	<u>-</u>

### 6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation - owned assets	<u>1,479</u>	<u>-</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 7. TRUSTEES' REMUNERATION AND BENEFITS - continued

#### Trustees' expenses

During the year no trustees (2020:nil) were reimbursed out of pocket expenses totalling £nil (2020:£nil).

### 8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	80,347	74,763
Social security costs	5,640	5,503
Other pension costs	5,350	6,647
	<u>91,337</u>	<u>86,913</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Management and administration	1	1
Direct support staff	4	4
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

The charity paid contributions to pension scheme for none (2020: nil) of those employees with emoluments in excess of £60,000.

### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,664	-	13,664
<b>Charitable activities</b>			
Assessment & Mediation	118,893	-	118,893
<b>Total</b>	<u>132,557</u>	<u>-</u>	<u>132,557</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Assessment & Mediation	146,509	-	146,509
<b>NET INCOME/(EXPENDITURE)</b>	<u>(13,952)</u>	<u>-</u>	<u>(13,952)</u>
<b>Other recognised gains/(losses)</b>			
Actuarial gains on defined benefit schemes	69	-	69
<b>Net movement in funds</b>	<u>(13,883)</u>	<u>-</u>	<u>(13,883)</u>

**PORTSMOUTH MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	66,504	-	66,504
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>52,621</u>	<u>-</u>	<u>52,621</u>
<b>10. TANGIBLE FIXED ASSETS</b>			
			Fixtures and fittings £
<b>COST</b>			
At 1 April 2020			22,990
Additions			5,917
Disposals			(22,990)
At 31 March 2021			<u>5,917</u>
<b>DEPRECIATION</b>			
At 1 April 2020			22,990
Charge for year			1,479
Eliminated on disposal			(22,990)
At 31 March 2021			<u>1,479</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021			<u>4,438</u>
At 31 March 2020			<u>-</u>
<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	2021 £	2020 £	
Trade debtors	490	-	
Prepayments and accrued income	9,902	11,128	
	<u>10,392</u>	<u>11,128</u>	

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	-	733
Other creditors	9,101	9,336
	<u>9,101</u>	<u>10,069</u>

### 13. PROVISIONS FOR LIABILITIES

	2021 £	2020 £
Provisions	<u>2,152</u>	<u>2,550</u>

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. Portsmouth Mediation Services share of this deficit is £2,152 as at 31 March 2021 as indicated below. To eliminate this funding shortfall, the Trustees and the participating employers have agreed that additional contributions will be paid.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

#### Reconciliation of opening and closing provisions

	Period Ending 31 March 2021 £	Period Ending 31 March 2020 £
Provision at start of period	2,550	3,093
Unwinding of the discount factor (interest expense)	57	39
Deficit contribution paid	(529)	(513)
Remeasurements - impact of any change in assumptions	74	(69)
Remeasurements - amendments to the contribution schedule	-	-
Provision at the end of period	2,152	2,550

#### Income and expenditure impact

	Period Ending 31 March 2021 £	Period Ending 31 March 2020 £
Interest expense	57	39
Remeasurements - impact of any change in assumptions	74	(69)
Remeasurements - amendments to the contribution schedule	-	-

#### Assumptions

	31 March 2020per annum	31 March 2020per annum	31 March 2019per annum
Rate of discount	0.66%	2.53%	1.39%

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.

**PORTSMOUTH MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	4,438	-	4,438	-
Current assets	62,450	-	62,450	65,240
Current liabilities	(9,101)	-	(9,101)	(10,069)
Provision for liabilities	(2,152)	-	(2,152)	(2,550)
	<u>55,635</u>	<u>-</u>	<u>55,635</u>	<u>52,621</u>

**15. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	52,621	3,014	55,635
<b>TOTAL FUNDS</b>	<u>52,621</u>	<u>3,014</u>	<u>55,635</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	140,286	(137,198)	(74)	3,014
<b>Restricted funds</b>				
Covid-19 support	811	(811)	-	-
<b>TOTAL FUNDS</b>	<u>141,097</u>	<u>(138,009)</u>	<u>(74)</u>	<u>3,014</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	66,504	(13,883)	52,621
<b>TOTAL FUNDS</b>	<u>66,504</u>	<u>(13,883)</u>	<u>52,621</u>



PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	132,557	(146,509)	69	(13,883)
<b>TOTAL FUNDS</b>	<u>132,557</u>	<u>(146,509)</u>	<u>69</u>	<u>(13,883)</u>

**HMRC Covid Support Fund**

Being monies received from HMRC in relation to the Coronavirus Job Retention Scheme to reimburse staff costs during the Covid 19 pandemic.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.