

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 2022
FOR
PORTSMOUTH MEDIATION SERVICE**

PORTSMOUTH MEDIATION SERVICE

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FOR THE YEAR ENDED 31 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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 2022. 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'.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievement and performance

The core work of PMS continues to be the assessment service provided to Portsmouth City Council (PCC). During this review period we enter the second year of the 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 great service at excellent value to the city.

Remote working

The team continue to successfully work from home and delivery support to a record number of cases. The cost savings of not having the permanent office has enabled us to invest in better IT and phone equipment for the teams as well as continuing to support other projects that we might not have otherwise been able to do.

Training

Training is key to our vision of a Restorative Portsmouth, and we continue to roll out subsidised training within the community and workplaces to give insight and demonstrate the impact of restorative practices. We also host a 6-day online Community Mediation Training Course which generates an additional revenue stream, once again we have run 4 courses with participants from around the UK. It's good to see a wide level of interest and demand in delivering future courses.

Extending our reach into other areas of the community

It's been another exciting year as we extend our mediation services to other spheres of city life. The PMS Family Mediation Service continues to serve an increasing number of local people. Also our new Landlord & Tenant Mediation Service that operates in the Portsmouth private rental sector has been adopted by Portsmouth City Council on a one-year pilot programme to further evaluate its demand and effectiveness. We are also developing a new commercial mediation offering for the small business community in and around Portsmouth.

Summary

I would like to take this opportunity to welcome Paul Hutchings our latest Trustee who joined the Management Board at the beginning of this year. Paul is very much part of the voluntary sector in Portsmouth and brings a wealth of experience from his other Trustee roles in Portsmouth.

Our thanks go again to Portsmouth City Council (PCC) who continue to be a valued supporter of the work of PMS. In addition to our partnership with PCC Housing, we are now collaborating with many other PCC departments in the big vision to Portsmouth established as a restorative city.

The Trustees wish to express thanks to our service manager Steve Rolls and the 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.

Dr Alex Boyland

Chair of the Board of Trustees

On behalf of the Board of Trustee

FINANCIAL REVIEW

Financial position

The surplus for the year is £5,035 compared to a surplus of £3,088 in 2021. Current assets held are £57,666 compared to £53,349 in 2021.

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.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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

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
Paul Hutchings (appointed January 2022)
Alex Boyland (appointed September 2021)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

S Mackie FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

Approved by order of the board of trustees on 11 July 2022 and signed on its behalf by:

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 2022.

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.

S Mackie FCA
Morris Crocker
Chartered Accountants
Station House
North Street
Havant
Hampshire
PO9 1QU

22 July 2022

PORTSMOUTH MEDIATION SERVICE

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	12,441	-	12,441	14,406
Charitable activities	4				
Assessment & Mediation		122,939	-	122,939	126,691
Other trading activities	3	6,075	-	6,075	-
Total		<u>141,455</u>	<u>-</u>	<u>141,455</u>	<u>141,097</u>
EXPENDITURE ON					
Charitable activities	5				
Assessment & Mediation		136,433	-	136,433	138,009
NET INCOME		<u>5,022</u>	<u>-</u>	<u>5,022</u>	<u>3,088</u>
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		13	-	13	(74)
Net movement in funds		<u>5,035</u>	<u>-</u>	<u>5,035</u>	<u>3,014</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		55,635	-	55,635	52,621
TOTAL FUNDS CARRIED FORWARD		<u>60,670</u>	<u>-</u>	<u>60,670</u>	<u>55,635</u>

The notes form part of these financial statements

PORTSMOUTH MEDIATION SERVICE (REGISTERED NUMBER: 03258327)

**BALANCE SHEET
31 MARCH 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	11	3,568	4,438
CURRENT ASSETS			
Debtors	12	9,598	10,392
Cash at bank		<u>56,764</u>	<u>52,058</u>
		66,362	62,450
CREDITORS			
Amounts falling due within one year	13	(8,696)	(9,101)
NET CURRENT ASSETS		<u>57,666</u>	<u>53,349</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		61,234	57,787
PROVISIONS FOR LIABILITIES	14	(564)	(2,152)
NET ASSETS		<u>60,670</u>	<u>55,635</u>
FUNDS	16		
Unrestricted funds		<u>60,670</u>	<u>55,635</u>
TOTAL FUNDS		<u>60,670</u>	<u>55,635</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The notes form part of these financial statements

BALANCE SHEET - continued
31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 July 2022 and were signed on its behalf by:

P Winchester - Trustee

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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
Computer equipment	- 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.

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

Debtors and cash at bank

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

	2022	2021
	£	£
Donations	2,231	4,789
Training fees	10,210	9,617
	<u>12,441</u>	<u>14,406</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Other income	6,075	-

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Grants	<u>122,939</u>	<u>126,691</u>

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

	2022	2021
	£	£
General	-	350
PCC grant	125,296	116,480
COVID job retention scheme	-	811
Restorative solutions	7,350	6,650
Charities Aid Foundation	-	2,400
	<u>132,646</u>	<u>126,691</u>

PORTSMOUTH MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Assessment & Mediation	<u>134,660</u>	<u>1,773</u>	<u>136,433</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Assessment & Mediation	<u>143</u>	<u>1,630</u>	<u>1,773</u>

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

Management

	2022 Total activities £	2021 Total activities £
Bookkeeping	<u>-</u>	<u>(552)</u>

Finance

	2022 Assessment & Mediation £	2021 Total activities £
Bank charges	<u>143</u>	<u>82</u>

Governance costs

	2022 Assessment & Mediation £	2021 Total activities £
Independent examiners fees	1,522	1,680
Legal fees	<u>108</u>	<u>-</u>
	<u>1,630</u>	<u>1,680</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	<u>1,684</u>	<u>1,479</u>

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year no trustees (2021:nil) were reimbursed out of pocket expenses totalling £nil (2021:£nil).

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	70,301	80,347
Social security costs	5,092	5,640
Other pension costs	1,057	5,350
	<u>76,450</u>	<u>91,337</u>

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

	2022	2021
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 (2021: nil) of those employees with emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	14,406	-	14,406
Charitable activities			
Assessment & Mediation	125,880	811	126,691
Total	<u>140,286</u>	<u>811</u>	<u>141,097</u>
EXPENDITURE ON			
Charitable activities			
Assessment & Mediation	137,198	811	138,009
NET INCOME	<u>3,088</u>	<u>-</u>	<u>3,088</u>
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	(74)	-	(74)

PORTSMOUTH MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	3,014	-	3,014

RECONCILIATION OF FUNDS

Total funds brought forward	52,621	-	52,621
TOTAL FUNDS CARRIED FORWARD	<u>55,635</u>	<u>-</u>	<u>55,635</u>

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	5,917	-	5,917
Additions	-	814	814
At 31 March 2022	<u>5,917</u>	<u>814</u>	<u>6,731</u>
DEPRECIATION			
At 1 April 2021	1,479	-	1,479
Charge for year	1,480	204	1,684
At 31 March 2022	<u>2,959</u>	<u>204</u>	<u>3,163</u>
NET BOOK VALUE			
At 31 March 2022	<u>2,958</u>	<u>610</u>	<u>3,568</u>
At 31 March 2021	<u>4,438</u>	<u>-</u>	<u>4,438</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	446	490
Prepayments and accrued income	<u>9,152</u>	<u>9,902</u>
	<u>9,598</u>	<u>10,392</u>

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	1,373	-
Other creditors	7,323	9,101
	<u>8,696</u>	<u>9,101</u>

14. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Provisions	<u>564</u>	<u>2,152</u>

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme.

Portsmouth Mediation Services share of this deficit is £564 as at 31 March 2022 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 2022	Period Ending 31 March 2021
	£	£
Provision at start of period	2,152	2,550
Unwinding of the discount factor (interest expense)	12	57
Deficit contribution paid	(545)	(529)
Remeasurements - impact of any change in assumptions	(13)	74
Remeasurements - amendments to the contribution schedule	(1,042)	-
Provision at the end of period	564	2,152

Income and expenditure impact

	Period Ending 31 March 2022	Period Ending 31 March 2021
	£	£
Interest expense	12	57
Remeasurements - impact of any change in assumptions	(13)	74
Remeasurements - amendments to the contribution schedule	(1,042)	-

Assumptions

	31 March 2022per annum	31 March 2021per annum	31 March 2020per annum
Rate of discount	2.35%	0.66%	2.53%

PORTSMOUTH MEDIATION SERVICE

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. PROVISIONS FOR LIABILITIES - continued

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.

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	3,568	-	3,568	4,438
Current assets	66,362	-	66,362	62,450
Current liabilities	(8,696)	-	(8,696)	(9,101)
Provision for liabilities	(564)	-	(564)	(2,152)
	<u>60,670</u>	<u>-</u>	<u>60,670</u>	<u>55,635</u>

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	55,635	5,035	60,670
TOTAL FUNDS	<u>55,635</u>	<u>5,035</u>	<u>60,670</u>

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	141,455	(136,433)	13	5,035
TOTAL FUNDS	<u>141,455</u>	<u>(136,433)</u>	<u>13</u>	<u>5,035</u>

Comparatives for movement in funds

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

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

16. 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	140,286	(137,198)	(74)	3,014
Restricted funds				
Covid-19 support	811	(811)	-	-
TOTAL FUNDS	<u>141,097</u>	<u>(138,009)</u>	<u>(74)</u>	<u>3,014</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.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

18. ULTIMATE CONTROLLING PARTY

The charitable company is not under the control of another entity or any one individual.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.