

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 2024  
FOR  
PORTSMOUTH MEDIATION SERVICE**

**PORTSMOUTH MEDIATION SERVICE**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 4</b>
<b>Independent Examiner's Report</b>	<b>5</b>
<b>Statement of Financial Activities</b>	<b>6</b>
<b>Balance Sheet</b>	<b>7</b>
<b>Notes to the Financial Statements</b>	<b>8 to 15</b>

## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

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 2024. 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**

##### **Objectives and aims**

###### **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'.

###### **Public benefit**

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. The trustees refer to public benefit throughout this report.

## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

##### **Achievement and performance**

As Interim Chair of Portsmouth Mediation Service, it is my privilege to share an overview from the trustees of our activities over the past year, which can be explored further in the 2023-24 AGM report, detailing our efforts focused on deepening our impact across communities and expanding our outreach to meet the needs of diverse groups

##### **Schools & Families**

This year, we enhanced our collaboration with Portsmouth Family Hubs, significantly increasing the breadth of services available to local families. This vital initiative provides holistic support and fosters a stronger community bond. In schools, we have actively combatted antisocial behaviour by equipping students with conflict resolution skills through targeted workshops. These efforts aim to nurture a generation that values and practices peaceful dispute resolution.

##### **Safer Streets & Neighbourhoods**

Our collaboration with local law enforcement and City Council in addressing ASB and crime highlights our commitment to creating a safer and more inclusive community. This partnership is essential in our ongoing efforts against discrimination and violence, ensuring that justice and respect prevail within our neighbourhoods

##### **Promoting the Restorative Vision**

We were invited to be part of the national Restorative Leaders' Summit organised by the Restorative Justice Council, where we had the opportunity to share and enhance our restorative practices. Additionally, our presentations and lectures at the University of Portsmouth helped to highlight the principles of restorative justice, educating future leaders on the importance of this approach in conflict resolution.

##### **A New Film 4 Old Portsmouth**

A significant milestone this year was the premiere of the Hot Walls film produced by a local student, which illustrated the challenges faced by the community in Old Portsmouth during the summer months and the positive role that restorative can help play in resolving such conflicts. This film has been a powerful tool in raising awareness and demonstrating the positive outcomes of our collaborative mediation efforts.

##### **Summary**

The trustees would like to acknowledge and thank the dedication and hard work of the staff team, volunteers, project partnerships, and supporters of Portsmouth Mediation Service. Our collective efforts continue to make a tangible difference in the lives of many. As we look to the future, I am confident that our continued commitment to restorative practices will further enrich our communities and neighbourhoods.

Thank you for your continued support and belief that together, we are building a foundation for increased peace and championing Portsmouth as a Restorative City.

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

##### **Paul Hutchings**

Interim Chair of the Board of Trustees

On behalf of the Board of Trustees

#### **FINANCIAL REVIEW**

##### **Financial position**

The surplus for the year is £22,468 compared to a surplus of £13,804 in 2023. Current assets held are £106,280 compared to £90,801 in 2023.

##### **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.

## **PORTSMOUTH MEDIATION SERVICE**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024**

#### **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**

The HIVE Portsmouth Hub  
Aggie Weston House  
22 Edinburgh Road  
Portsmouth  
Hampshire  
PO1 1DH

##### **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  
Paul Hutchings  
Wendy May Jacobs



PORTSMOUTH MEDIATION SERVICE

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

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 1st October 2024 and signed on its behalf by:

P. 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 2024.

**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.

*Stuart Mackie*

S Mackie FCA

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

Date: **8/10/2024** .....

**PORTSMOUTH MEDIATION SERVICE**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	61,304	-	61,304	54,167
<b>Charitable activities</b>					
Assessment & Mediation	4	168,671	-	168,671	127,431
Other trading activities	3	-	-	-	2,028
<b>Total</b>		<u>229,975</u>	<u>-</u>	<u>229,975</u>	<u>183,626</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Assessment & Mediation	5	<u>207,507</u>	<u>-</u>	<u>207,507</u>	<u>169,822</u>
<b>NET INCOME</b>		22,468	-	22,468	13,804
<b>Other recognised gains/(losses)</b>					
Actuarial gains on defined benefit schemes		<u>-</u>	<u>-</u>	<u>-</u>	<u>10</u>
<b>Net movement in funds</b>		22,468	-	22,468	13,814
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>74,484</u>	<u>-</u>	<u>74,484</u>	<u>60,670</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>96,952</u></u>	<u><u>-</u></u>	<u><u>96,952</u></u>	<u><u>74,484</u></u>

The notes form part of these financial statements



# PORTSMOUTH MEDIATION SERVICE

## BALANCE SHEET 31 MARCH 2024

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	11	203	1,886
<b>CURRENT ASSETS</b>			
Debtors	12	37,510	11,386
Cash at bank		68,770	79,415
		<u>106,280</u>	<u>90,801</u>
<b>CREDITORS</b>			
Amounts falling due within one year	13	(9,363)	(17,843)
<b>NET CURRENT ASSETS</b>		<u>96,917</u>	<u>72,958</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		97,120	74,844
<b>PROVISIONS FOR LIABILITIES</b>	14	(168)	(360)
<b>NET ASSETS</b>		<u>96,952</u>	<u>74,484</u>
<b>FUNDS</b>	16		
Unrestricted funds		96,952	74,484
<b>TOTAL FUNDS</b>		<u>96,952</u>	<u>74,484</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 1st October 2024 and were signed on its behalf by:

*P. Winchester*  
P Winchester - Trustee

The notes form part of these financial statements



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

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.

**Debtors and cash at bank**

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 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

	2024	2023
	£	£
Donations	14,456	7,273
Training fees	46,848	46,894
	<u>61,304</u>	<u>54,167</u>

### 3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Other income	-	2,028
	<u>-</u>	<u>2,028</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Grants	168,671	127,431
	<u>168,671</u>	<u>127,431</u>

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

	2024	2023
	£	£
General	971	2,106
PCC grant	142,750	131,264
Restorative solutions	24,950	7,700
	<u>168,671</u>	<u>141,070</u>

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Assessment & Mediation	205,532	1,975	207,507

### 6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Assessment & Mediation	161	1,814	1,975

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

#### Finance

	2024 Assessment & Mediation £	2023 Total activities £
Bank charges	161	218

#### Governance costs

	2024 Assessment & Mediation £	2023 Total activities £
Independent examiners fees	1,779	1,887
Legal fees	35	541
	1,814	2,428

### 7. NET INCOME/(EXPENDITURE)

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

	2024 £	2023 £
Depreciation - owned assets	1,683	1,682

### 8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

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

#### Trustees' expenses

During the year no trustees (2023:nil) were reimbursed out of pocket expenses totalling £nil (2023:£nil).

### 9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	91,567	76,535
Social security costs	4,955	4,988
Other pension costs	3,150	3,142
	<u>99,672</u>	<u>84,665</u>

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

	2024	2023
Management and administration	1	1
Direct support staff	5	4
	<u>6</u>	<u>5</u>

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

The charity paid contributions to pension scheme for none (2023: 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	54,167	-	54,167
<b>Charitable activities</b>			
Assessment & Mediation	127,431	-	127,431
Other trading activities	2,028	-	2,028
<b>Total</b>	<u>183,626</u>	<u>-</u>	<u>183,626</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Assessment & Mediation	169,822	-	169,822
<b>NET INCOME</b>	13,804	-	13,804
<b>Other recognised gains/(losses)</b>			
Actuarial gains on defined benefit schemes	10	-	10
<b>Net movement in funds</b>	<u>13,814</u>	<u>-</u>	<u>13,814</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	60,670	-	60,670

**PORTSMOUTH MEDIATION SERVICE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted fund £	Restricted fund £	Total funds £
<u>74,484</u>	<u>-</u>	<u>74,484</u>

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2023 and 31 March 2024	<u>5,917</u>	<u>814</u>	<u>6,731</u>
<b>DEPRECIATION</b>			
At 1 April 2023	4,438	407	4,845
Charge for year	<u>1,479</u>	<u>204</u>	<u>1,683</u>
At 31 March 2024	<u>5,917</u>	<u>611</u>	<u>6,528</u>
<b>NET BOOK VALUE</b>			
At 31 March 2024	<u>-</u>	<u>203</u>	<u>203</u>
At 31 March 2023	<u>1,479</u>	<u>407</u>	<u>1,886</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade debtors	26,428	1,288
Prepayments and accrued income	<u>11,082</u>	<u>10,098</u>
	<u>37,510</u>	<u>11,386</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Trade creditors	53	2,147
Other creditors	7,444	13,901
Accruals and deferred income	<u>1,866</u>	<u>1,795</u>
	<u>9,363</u>	<u>17,843</u>
	2024 £	2023 £
Brought forward	1,498	-
Amount released to incoming resources	(1,498)	-
Amount deferred in year	<u>170</u>	<u>1,498</u>
Carried forward	<u>170</u>	<u>1,498</u>



# PORTSMOUTH MEDIATION SERVICE

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2024

### 14. PROVISIONS FOR LIABILITIES

	2024	2023
	£	£
Provisions	168	360

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 £168 as at 31 March 2024 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 2024	Period Ending 31 March 2023
	£	£
Provision at start of period	360	564
Unwinding of the discount factor (interest expense)	14	12
Deficit contribution paid	(206)	(206)
Remeasurements - impact of any change in assumptions	-	(10)
Remeasurements - amendments to the contribution schedule	-	-
Provision at the end of period	168	360

#### Income and expenditure impact

	Period Ending 31 March 2024	Period Ending 31 March 2023
	£	£
Interest expense	14	12
Remeasurements - impact of any change in assumptions	-	(10)
Remeasurements - amendments to the contribution schedule	-	-

#### Assumptions

	31 March 2024per annum	31 March 2023per annum	31 March 2022per annum
Rate of discount	5.31%	5.52%	2.35%

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 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	203	-	203	1,886
Current assets	106,280	-	106,280	90,801
Current liabilities	(9,363)	-	(9,363)	(17,843)
Provision for liabilities	(168)	-	(168)	(360)
	<u>96,952</u>	<u>-</u>	<u>96,952</u>	<u>74,484</u>

16. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	74,484	22,468	96,952
<b>TOTAL FUNDS</b>	<u>74,484</u>	<u>22,468</u>	<u>96,952</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	229,975	(207,507)	22,468
<b>TOTAL FUNDS</b>	<u>229,975</u>	<u>(207,507)</u>	<u>22,468</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	60,670	13,814	74,484
<b>TOTAL FUNDS</b>	<u>60,670</u>	<u>13,814</u>	<u>74,484</u>

PORTSMOUTH MEDIATION SERVICE

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

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 £
<b>Unrestricted funds</b>				
General fund	183,626	(169,822)	10	13,814
<b>TOTAL FUNDS</b>	<u>183,626</u>	<u>(169,822)</u>	<u>10</u>	<u>13,814</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

18. ULTIMATE CONTROLLING PARTY

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