

PORTSMOUTH ABUSE AND RAPE COUNSELLING SERVICE

England & Wales · Charity number 1079950

Details

Other names	PORTSMOUTH AREA RAPE CRISIS SERVICE, PARCS
Status	Registered
Legal form	Charitable company
Company number	03643599
Registered	2000-03-22
Register	View on the Charity Commission register

Contact

Address	Family Action 34 Wharf Road London N1 7GR
Phone	02392669514
Email	admin@parcs.org.uk
Website	www.parcs.org.uk

Activities

Objects: 4. The Charity's objects ("the Objects") are, in relation to rape, sexual abuse, sexual exploitation or interpersonal abuse or violence:-4.1 to relieve the suffering, illness and distress of survivors whenever occurring;4.2 to promote the education and research into the effect on survivors and significant others whether physical, medical, psychological or social.

Activities: Face to face therapy: Ports. P01-P06 13 yrs+. Ports. and South East Hampshire 13 yrs+. Schools: Outreach schools programme P01-P06. Phone Support: Telephone helplines Mon 1pm - 3pm; Wed. 7pm-10pm, Fri 7pm-10pm.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- **Area of benefit:** WITHIN THE CITY OF PORTSMOUTH AND ITS ENVIRONS
- Hampshire
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		£0	£0	-
2024-03-31		£0	£0	-
2023-03-31		£0	£0	-
2022-03-31		£0	£0	-
2021-03-31	£528,474	£555,772	£222,326	14

Trustees

Name	Role	Appointed
David Charles Holmes		2021-04-01
David Charles Holmes		2020-04-01
Family Action		2021-04-01
Ian Raymond Hargrave		2022-12-08

PORTSMOUTH ABUSE AND RAPE COUNSELLING SERVICE

England & Wales - Charity number 1079950

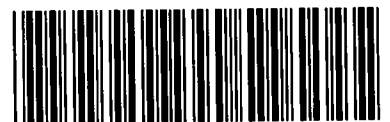
Accounts

REGISTERED COMPANY NUMBER: 3643599(England and Wales)
REGISTERED CHARITY NUMBER: 1079950

Portsmouth Abuse and Rape Counselling Service (“PARCS”)

Report of the Trustees and Unaudited Financial Statements
for the year-ended 31 March 2021

WEDNESDAY



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COMPANIES HOUSE

Portsmouth Abuse and Rape Counselling Service
Contents of Report of the Trustees and the Financial Statements
for the year-ended 31 March 2021

Report of the Trustees	1-3
Independent Examiner's Report	4
Statement of financial activities (including summary income and expenditure account)	5
Balance Sheet	6
Notes to the Financial Statements	7-28

Portsmouth Abuse and Rape Counselling Service

Report of the Trustees for the year-ended 31 March 2021

The trustees of Portsmouth Abuse and Rape Counselling Service ("PARCS"), 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 the Statement of Recommended Practice (SORP) FRS 102 'Accounting and Reporting by Charities' effective 1 January 2016.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: 3643599 (England and Wales)
 Registered Charity number: 1079950
 Registered office: Rosneath, Royce Way, West Wittering, West Sussex, PO20 8LN

Trustees

Mrs L Marshall	Trustee	
Mrs C Exley	Trustee	
Mr D Paterson	Trustee	
Mrs M L Harris-Bridge	Trustee	Appointed 20 April 2020
Mr JM Temple	Trustee	Resigned 1 September 2020
Dr SL Lewis	Trustee	Resigned 5 November 2020

Centre Director

Mrs K Hosier

Company Secretary

D Paterson FCA

Independent Examiner

FP Stratford FCMA, Bard House, Elms Ride, West Wittering, PO20 8LP

Bankers

The Co-operative Bank, PO Box 250, Skelmersdale, WN8 6WT

Solicitors

Coffin Mew LLP, Kings Park House, 22 Kings Park Road, Southampton, Hampshire, SO15 2UF

ACTIVITIES

The company is a charity and exists to support people, within the City of Portsmouth and its environs, in relation to rape, sexual abuse, sexual exploitation or trauma brought about by inter-personal abuse or violence and to:

- relieve the suffering, illness and distress of survivors whenever occurring; and
- promote the education and research into the effect on survivors and significant others whether physical, medical, psychological or social.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee as defined by the Companies Act 2006. Its governing document is its Memorandum and Articles of Association.

Organisational structure and decision making

The board of directors is the employer and the overall decision maker. The board meets at least every three months to consider and review all matters affecting the charity. The Centre Director advises the board and manages the charity on a day-to-day basis.

Portsmouth Abuse and Rape Counselling Service

Relationships between the charity and related parties

PARCS, whilst retaining and valuing its independence, works co-operatively and collaboratively with Portsmouth City Council, one of its main funders. PARCS is also committed to multi-agency and partnership working with a wide range of agencies in the city and surrounding area. The charity works with local schools, colleges and the University, CAMHS, sexual health services, adult mental health services, substance misuse services, the police, the SARC, the Early Intervention Project and a wide range of third sector agencies. Partnership working ensures that the needs of survivors of sexual abuse are met. PARCS attends various forums including the Serious Sexual Offences Rape Reduction Group, the Child Sexual Exploitation Group (Management and Strategic) and regional meetings of the Survivors Trust (TST). The charity is an organisational member of the British Association for Counsellors and Psychotherapists and the Survivors Trust.

Risk management and review

The trustees have conducted their own review of the major risks to which the charity is exposed and how we mitigate these risks. From a financial perspective the most significant risk to the organisation is liquidity risk caused by the possible cessation of a significant part of our funding. We are also aware of the continuing erosion of our funding through in-built reductions in some core funding, despite the effect of inflation, and the unwillingness of many funders to provide a contribution to our central infrastructure costs, without which the charity cannot function. In terms of liquid or near-liquid Unrestricted Funds, PARCS has enough to cover about 2.3 months total expenditure. In the case of a liquidity problem we would have to cut spending in the short-term on items such as Sessional Counselling, which would have an adverse effect on our waiting lists. We have little credit risk in that 66% of our funding is received in advance and the remaining 34% comes from reliable counterparties. As regards market risk, the charity holds no financial instruments but does own its freehold premises purchased in 2018 and shown in the accounts at cost.

From a clinical perspective PARCS has well-crafted and documented policies and procedures and highly trained staff. Each member of the clinical team receives regular supervision either internally or externally.

MERGER WITH FAMILY ACTION

During 2020 the Trustees made the determination that PARCS did not have sufficient resources or market presence to continue as a stand-alone entity, regardless of having a healthy balance sheet. Whilst PARCS has an excellent reputation, particularly in its local region, the change in the nature of charity service provision, with funders wanting to outsource services to large organisations, means that it would become increasingly difficult for PARCS to compete for such contracts, despite in many cases having superior capability, reputation and results in providing services on the ground.

After considering a number of options, the Trustees decided that Family Action would be a good fit for PARCS. Family Action has a compatible culture and provides many excellent services throughout the country. The merger came into effect on 1 April 2021 when PARCS was acquired by Family Action and going forward it will continue as one of Family Action's services. The merger also gives a great opportunity to grow PARCS specialist service offerings within Family Action.

FINANCIAL REVIEW

The charity made a deficit of £27,298 for the year to 31 March 2021 (31 March 2020: £5275.) A significant part of the 2020-21 deficit relates to legal and other one-off costs related to the merger amounting to £22,956. The charity's aim to maintain unrestricted liquid or near-liquid reserves equivalent to 4 months of recurring expenditure. As at 31 March 2020 total

Portsmouth Abuse and Rape Counselling Service

Unrestricted Reserves stood at £222,325 (31 March 2020: £247,452). Of these liquid or near-liquid Unrestricted Reserves held at 31 March 2021 were £105,560 which, as mentioned above, equates to approximately 2.3 months of expenditure (31 March 2019: £135,632 – 3.5 months). The Unrestricted Building fund, which reflects our non-liquid net equity interest tied up in our freehold premises, stood at £116,766 at 31 March 2021 (31 March 2020: £111,821). The increase in the Building Fund over the year represents the repayment of part of the capital element of the mortgage loan on the premises. The mortgage loan was redeemed on 31 March 2021 with the help of a loan from Family Action of £180,797.

OBJECTIVES AND ACTIVITIES

Service Details

The services continue to be based in Portsmouth City. The charity provides specialist support, counselling and psychotherapy to survivors of sexual abuse and adult survivors of domestic abuse. We also promote awareness of sexual abuse and engage in research. We train women and men as counsellors in order that they can provide effective counselling and support to survivors. Additionally we publish educational material and provide training for the public and external professionals.

As well as conducting specialist face-to-face one-to-one counselling and psychotherapy, we provide group therapy and telephone helpline support to victims and their supporters. Our work also includes information dissemination and sign-posting to other organisations. PARCS delivers an awareness, education and prevention programme into Portsmouth schools, colleges and the University. We also continue to develop our specialist prevention programme for young people who have a learning disability.

For the year-ended 31 March 2021 PARCS work included:

- 499 Sexual abuse service referrals:
 - 356 adult survivors
 - 143 children and young people
- 97 Domestic abuse referrals
 - 90 female, 7 male
- 494 calls to our Helpline
- 6 'drop in' group sessions were held.
- 10 Sessions for Young People where 1 disclosure was made during these sessions.
- Giving 36 hours of internal and external training.

Unfortunately due to Covid-19 numbers were down on previous years but we intend to catch up in 2021-22.

FUTURE STRATEGY

Going forward PARCS future strategy will be determined as part of Family Action's strategy. Whilst PARCS Trustees will be stepping down, they are excited by the prospects Family Action offers to further develop the expertise, dedication and caring culture that PARCS has developed over the past three decades.

ON BEHALF OF THE BOARD:


Lyndsey Marshall – Chairperson

Date: 9/7/21

**Independent examiner's report to the Trustees of
Portsmouth Abuse and Rape Counselling Service**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 5 to 28.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


F.P. Stratford FCMA
Bard House, Elms Ride, West Wittering, West Sussex, PO20 8LP

Date: 7 June 2021

Portsmouth Abuse and Rape Counselling Service - Accounts for the year to 31 March 2021

<i>Prepared in accordance with FRS102 SORP</i>		Page
Section A	Statement of financial activities (including summary income and expenditure account)	6
Section B	Balance Sheet as at 31 March 2021	7
Section C	Notes:	
1	Basis of preparation	8
2	Accounting policies:	
2.1	- Reconciliation with Previous Generally Accepted Accounting Practice	Not applicable
2.2 to 2.4	- Accounting policies on Income, Expenditure & Liabilities, Assets	9-10
3	Income	11
4	Analysis of receipts of government grants	Not applicable
5	Donated goods, facilities and services	13
6	Expenditure	14
7	Extraordinary items	Not applicable
8	Funds received as agent	Not applicable
9	Support Costs analysis	Not applicable
10	Details of certain types of expenditure	15
11	Paid employees	16
12	Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.	17
13	Grantmaking	Not applicable
14	Tangible fixed assets	18
15	Intangible assets	Not applicable
16	Heritage assets	Not applicable
17	Investment assets	Not applicable
18	Stocks	Not applicable
19	Debtors and prepayments	19
20	Creditors and accruals	20
21	Provisions for liabilities and charges	21
22	Other disclosures for debtors, creditors and other basic financial instruments	Not applicable
23	Contingent liabilities and contingent assets	Not applicable
24	Cash at bank and in hand	22
25	Fair value of assets and liabilities	23
26	Events after the end of the reporting period	Not applicable
27	Charity funds:	
27.1	- Details of material funds held and movements during the CURRENT reporting period	24
27.2	- Details of material funds held and movements during the PREVIOUS reporting period	25
28	Transactions with trustees and related parties	26
29	Additional Disclosures	Not applicable
	Unused	27-28

Portsmouth Abuse & Rape Counselling Service (PARCS)		Charity No	1079950	
		Company No	3643599	
Annual accounts for the period				
Period start date	01-Apr-20	To	Period end date	31-Mar-21

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year funds
	£	£	£	£	£
Income (Note 3)					
Income and endowments from:					
Donations and legacies	13,982	-	-	13,982	34,393
Charitable activities		507,916	-	507,916	439,904
Other trading activities	6,495	-	-	6,495	736
Investments	81	-	-	81	352
Separate material item of income	-	-	-	0	0
Other	-	-	-	0	0
Total	20,558	507,916	-	528,474	475,385
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	9,133	10,202	-	19,335	12,825
Charitable activities	36,533	499,904	-	536,437	459,369
Separate material expense item	-	-	-	-	0
Other	-	-	-	-	0
Total	45,666	510,106	-	555,772	472,194
Net income/(expenditure) before tax for the reporting period	(25,108)	(2,190)	0	(27,298)	3,191
Tax payable	0	0	0	0	0
Net income/(expenditure) after tax before investment	(25,108)	(2,190)	0	(27,298)	3,191
Net gains/(losses) on investments	0	0	0	0	0
Net income/(expenditure)	(25,108)	(2,190)	0	(27,298)	3,191
Extraordinary items	0	0	0	0	0
Transfers between funds		0		0	0
Other recognised gains/(losses):				0	
Gains and losses on revaluation of fixed assets for the charity's own use	0	0	0	0	0
Other gains/(losses)	0	0	0	0	0
Net movement in funds	(25,108)	(2,190)	0	(27,298)	3,191
Reconciliation of funds:					
Total funds brought forward	247,434	2,190	0	249,624	246,433
Total funds carried forward	222,326	0	0	222,326	249,624

Portsmouth Abuse & Rape Counselling Service (PARCS)	Charity No 1079950
	Company No 3643599

Section B

Balance sheet as at 31 March 2021

	Unrestricted funds	Restricted		Total this year	Total last year
		Income funds	Endowment funds		
	£	£	£	£	£
Fixed assets					
Intangible assets (Note 15)	0	0	0	0	0
Tangible assets (Note 14)	327,143	0	0	327,143	318,251
Heritage assets (Note 16)	0	0	0	0	0
Investments (Note 17)	0	0	0	0	0
Total fixed assets	327,143	0	0	327,143	318,251
Current assets					
Stocks (Note 18)	0	0	0	0	0
Debtors (Note 19)	-	39,479	0	39,479	42,893
Investments (Note 17.4)	-	-	0	0	0
Cash at bank and in hand (Note 24) *		197,385	0	197,385	157,390
Total current assets	0	236,864	0	236,864	200,283
Creditors: amounts falling due within one year (Note 20)	-	160,884	0.00	160,884	56,627
Net current assets/(liabilities)	0	75,980	0	75,980	143,656
Total assets less current liabilities	327,143	75,980	0	403,123	461,907
Creditors: amounts falling due after one year (Note 20)	180,797	0	0	180,797	200,689
Provisions for liabilities (Note 21)	0	0	0	0	11,594
Total net assets or liabilities	146,346	75,980	0	222,326	249,624
Funds of the Charity					
Endowment funds (Note 27)	0	0	0	0	0
Restricted income funds (Note 27)		0		0	2,190
Unrestricted funds	222,326			222,326	247,434
Revaluation reserve				0	0
Fair value reserve				0	0
Total funds	222,326	0	0	222,326	249,624

* Effectively Restricted funds are using liquidity from Unrestricted funds as some significant contracts are settled in arrears.

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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


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

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

Signed by one or two trustees/directors on behalf of all the trustees/directors

	Date of approval 9/7/21
Lyndsey Marshall	Print name

Signature of director authenticating accounts being sent to Companies House

	Date of approval 9/7/21
Duncan Paterson	Print name

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*



* -Tick as appropriate

No*



Please disclose:

(i) the nature of the change in accounting policy;

(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and

(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*



* -Tick as appropriate

No*



Please disclose:

(i) the nature of any changes;

(ii) the effect of the change on income and expense or

(iii) where practicable, the effect of the change in one or

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*



* -Tick as appropriate

No*



Please disclose:

(i) the nature of the prior period error;

(ii) for each prior period presented in the accounts, the

(iii) the amount of the correction at the beginning of the

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

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

Yes*	No*	N/a*
✓	✓	✓

Offsetting

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

Yes*	No*	N/a*
✓	✓	✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity

Yes*	No*	N/a*
✓	✓	✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

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

Yes*	No*	N/a*
✓	✓	✓

Contractual income and performance related grants

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

Yes*	No*	N/a*
✓	✓	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'. Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably. with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Support costs

The charity has incurred expenditure on support costs.

Yes*	No*	N/a*
✓	✓	✓

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Yes*	No*	N/a*
✓	✓	✓

Income from interest, royalties and dividends

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

Yes*	No*	N/a*
✓	✓	✓

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Yes*	No*	N/a*
✓	✓	✓

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Yes*	No*	N/a*
✓	✓	✓

Settlement of insurance claims

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Yes*	No*	N/a*
✓	✓	✓

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Yes*	No*	N/a*
✓	✓	✓

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
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Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
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Section C Notes to the accounts (cont)
Note 3 Income

Analysis of income		Unrestricted funds	Restricted Income funds	Endowment funds	Total funds	Prior year
					£	£
Donations and legacies:	Donations and gifts	13,841	-	-	13,841	34,361
	Gift Aid	141	-	-	141	32
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	13,982	-	-	13,982	34,393
Charitable activities:	Central Government	-	-	-	-	-
	NHS	-	50,149	-	50,149	-
	OPCC	-	53,990	-	53,990	125,560
	Local Authority	-	219,787	-	219,787	184,204
	Grants from Charities, etc.	-	183,990	-	183,990	130,140
Total	-	507,916	-	507,916	439,904	
Other trading activities:	Training & consultancy given	6,495	-	-	6,495	736
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	6,495	-	-	6,495	736
Income from Investments:	Interest income	81	-	-	81	352
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	81	-	-	81	352
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL	20,558	507,916	-	528,474	475,385	

TOTAL
Other information:

All income in the prior year was unrestricted except for: (please provide description and amounts)

Contracts from Local Government and some Grants from Charities amounting to £416,674 in 2019-20

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

N/A

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

N/A

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 4 Analysis of receipts of government grants

Description	This year £	Last year £
Government grant 1	-	-
Government grant 2	-	-
Government grant 3	-	-
Other	-	-
Total	-	-

Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

None

Please give details of other forms of government assistance from which the charity has directly benefited.

--

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff - not applicable	-	-
Other	-	-

Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.

Not applicable

Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.

None

Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.

PARCS had 24 volunteers who help the charity in various ways from counselling survivors to acting as trustees.

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
				£	£
Expenditure on raising funds:					
Incurring seeking donations	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-
Incurring seeking grants	9,133	10,202	-	19,335	12,825
Operating membership schemes and	-	-	-	-	-
Staging fundraising events	-	-	-	-	-
Fundraising agents	-	-	-	-	-
Operating charity shops	-	-	-	-	-
Operating a trading company undertaking	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-
Database development costs	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investment management costs:	-	-	-	-	-
Portfolio management costs	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-
Investment administration costs	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-
Total expenditure on raising funds	9,133	10,202	-	19,335	12,825
Expenditure on charitable activities	36,533	499,904	-	536,437	459,369
	-	-	-	-	-
	-	-	-	-	-
Total expenditure on charitable activities	36,533	499,904	-	536,437	459,369
Separate material item of expense	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE	45,666	510,106	-	555,772	472,194

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
		£	£	£	£
Activity 1	Core counselling and prevention services			428,118	336,347
Activity 2	Sessional counselling			59,921	82,743
Other	Management & infrastructure			48,399	40,279
Total				536,437	459,369

Prior year expenditure on charitable activities can be analysed as follows:

see activities above

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Employment costs: £378,142 (2019-20 £318,075); Sessional counselling £59,921 (2019-20 £82,743)

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

N/A

Note 10 **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts***Please provide details of the amount paid for any statutory external scrutiny of accounts*

	This year £	Last year £
Independent examiner's fees	0	0
Assurance services other than independent examination	0	0
Tax advisory fees		
	0	0
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	0	0

Note 11 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	336,990	278,108
Social security costs	22,779	19,923
Pension costs (defined contribution pension plan)	18,373	20,044
Other employee benefits	-	-
Total staff costs	378,142	318,075

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None

Band	Number of employees
£60,000 to £69,999	1
£70,000 to £79,999	0
£80,000 to £89,999	0
£90,000 to £99,999	0
£100,000 to £109,999	0
	0
	0

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

64,531

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	0.5	0.5
Charitable Activities	11.9	9.7
Governance	0.4	0.4
Other	1.4	1.4
Total	14.2	12.0

11.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Not applicable

Please explain the nature of the payment
Please state the legal authority or reason
Please state the amount of the payment (or

11.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Not applicable

Total amount of payment

The nature of the payment (cash, asset etc.)

The extent of redundancy funding at the balance sheet date

Please state the accounting policy for any redundancy or termination payments

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense	£8,462
Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Applies to all staff except Centre Director. Allocations made in same way as salaries - by time spent on different work-streams

12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.	Applies to one employee only. Plan administered by Hampshire County Council. Contribution amounted to £9,911 in 2020-21.
Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity	As at 31-Mar-21 the plan was in surplus

12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan	Not applicable
Explain how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined.	

Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

14.1 Cost or valuation

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	312,510	-	-	16,723	329,233
Additions	-	-	-	13,770	13,770
Revaluations	-	-	-	-	-
Disposals	-	-	-	3,000	3,000
Transfers *	-	-	-	-	-
At end of the year	312,510	-	-	27,493	340,003

14.2 Depreciation and impairments

**Basis	To be revalued periodically	SL or RB	SL or RB	RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate	0.00			25%		

At beginning of the year	-	-	-	10,983	10,983
Disposals	-	-	-	3,000	3,000
Depreciation	-	-	-	4,878	4,878
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	12,860	12,860

14.3 Net book value

Net book value at the beginning of the year	312,510	-	-	5,740	318,250
Net book value at the end of the year	312,510	-	-	14,633	327,143

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not applicable

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation
the name of independent valuer, if applicable
the methods applied and significant assumptions
the carrying amount that would have been recognised had the assets been carried under the cost model.

Freehold acquired March 2018

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

None

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

None

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

Freehold is subject to mortgage with the Charity Bank for £196,760

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

Note 19 Debtors and prepayments*Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	39,479	41,357
Prepayments and accrued income	-	1,536
Other debtors	-	-
Total	39,479	42,893

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
Total	-	-

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	200,689
Trade creditors	53,552	34,696	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	107,332	21,931	-	-
Taxation and social security	-	-	-	-
Other creditors - Loan from Family Action	-	-	180,797	-
Total	160,884	56,627	180,797	200,689

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

These amounts comprise funds totalling £88,255 received for 2020-21 which could not be used due to Covid-19 restrictions and will therefore be used in 2021-22 and £19,077 of funds received in 2020-21 which relate to 2021-22.

Movement in deferred income account

	This year £	Last year £
Balance at the start of the reporting period	21,931	49,210
Amounts added in current period	107,332	21,931
Amounts released to income from previous periods	- 21,931	- 49,210
Balance at the end of the reporting period	107,332	21,931

Note 21 Provisions for liabilities and charges

You should complete this note if you have included in the charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.

21.1 Please provide:

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;

- an indication of the uncertainties about the amount or timing of those outflows; and

- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.

Repairs to the freehold property that were provided for in prior years were undertaken in 2020-21. The provision is now exhausted.

21.2 Movements in recognised provisions and funding commitment during the period

Balance at the start of the reporting period
 Amounts added in current period
 Amounts charged against the provision in the current period
 Unused amounts reversed during the period
 Balance at the end of the reporting period

This year £	Last year £
11,594	20,000
-	-
- 11,594	- 8,406
-	11,594

21.3 For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified)..

21.4 Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand*
Other
Total

This year	Last year
£	£
46,063	46,016
-	14,913
151,081	96,221
241	240
197,385	157,390

Note 25 Fair value of assets and liabilities

25.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Credit risk - 66% of PARCS funding is paid in advance of services being delivered. The remaining 34% comes from the local authority quarterly in arrears. The trustees do not consider that any provision is warranted at this stage. Liquidity is a potential risk in that PARCS' funding is short-term. Unrestricted available reserves (i.e. excluding the illiquid Building Fund) are equivalent to 2.2 months expenditure and should funding unexpectedly be withdrawn the trustees would have to cut short-term expenditure, such as sessional counselling. PARCS is exposed to Market Risk in relation to its freehold property acquired in 2018. The trustees do not consider that there has been any material change in the market value of the property.

25.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

Not applicable

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period
Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation
* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Portsmouth City Council	R	Funds for specific services	(704)	121,033	(120,329)	0	-	-
Hampshire County Council + NHS	R	Funds for specific services	(227)	58,753	(58,526)	0	-	-
OPCC (formerly Ministry of Justice)	R	Funds for specific services	(149)	54,900	(53,842)	(910)	-	-
Children In Need	R	Funds for specific services	(235)	38,877	(38,442)	0	-	-
Lloyds Foundation	R	Funds for specific services	(0)	15,550	(15,550)	0	-	-
Lloyds Foundation Covid	R	Funds for specific services	-	9,898	(5,648)	(4,250)	-	-
Peoples Health Trust	R	Funds for specific services	3,592	-	(3,592)	(0)	-	-
Frankie Workers	R	Funds for specific services	226	40,000	(40,226)	0	-	-
Big Lottery Community Fund	R	Funds for specific services	-	78,300	(83,111)	(23,813)	-	-
Big Lottery Covid Grant	R	Funds for specific services	-	24,820	(24,820)	-	-	-
Blagrove Trust	R	Funds for specific services	-	12,500	-	(12,500)	-	-
Esmeé Fairbairn Foundation	R	Funds for specific services	-	39,730	(34,848)	(5,084)	-	-
Esmeé Fairbairn Covid Grant	R	Funds for specific services	-	19,885	-	(19,885)	-	-
NHS Winter Pressure	R	Funds for specific services	-	20,000	-	-	-	-
NHS CRM grant	R	Funds for specific services	-	43,795	(30,149)	(13,646)	-	-
The Sunports Trust	R	Funds for specific services	-	18,881	(8,693)	(8,188)	-	-
Other funds (balancing figure)	R		(313)	3,038	(2,725)	(0)	-	-
TOTAL RESTRICTED FUNDS			2,189	596,171	(510,106)			
Deferred Income due to Covid-19		See note below *				(88,254)		
General fund	UR	Funds deployed to meet PARCS objectives, provide continuity and be available as a hedge against risks	33,249	2,402		(4,948)		30,705
Purple Ribbon	UR	Fund-raising based fund for discretionary use to meet objectives, plug funding gaps, etc.	102,384	18,157	(45,687)			74,855
Building fund	UR	Fund related to acquisition and maintenance of new freehold premises	111,821			4,945		116,766
TOTAL UNRESTRICTED FUNDS			247,434	20,558	(45,867)			222,326
		Total Funds as per balance sheet	249,623	616,729	(555,772)	(88,254)		222,326

* Whilst the Charity's Restricted Income for 2020-21 amounted to £596,171, of this income of £88,254 could not be used due to Covid-19 but will be deployed in 2021-22. This amount is therefore treated as Deferred Income (Note 20.2) and included in the balance sheet as Creditors < 1 year.

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

Note 27 Charity funds**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation)

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Portsmouth City Council	R	Funds for specific services	(0)	125,351	(126,055)			(704)
Hampshire County Council + NHS	R	Funds for specific services	65	58,853	(59,145)			(227)
OPCC (formerly Ministry of Justice)	R	Funds for specific services	1,763	125,560	(127,472)			(149)
Children in Need	R	Funds for specific services	46	38,102	(38,383)			(235)
Lloyds Bank	R	Funds for specific services	(635)	23,325	(22,690)			(0)
Peoples Health Trust	R	Funds for specific services	-	5,484	(1,892)			3,592
Frankie Workers	R	Funds for specific services	315	40,000	(40,089)			226
General fund	UR	Funds deployed to meet PARCS' objectives, provide continuity and be available as a hedge against risks	37,305	10,500	(9,873)	(4,683)		33,249
Purple Ribbon	UR	Fund-raising based fund for discretionary use to meet objectives, plug funding gaps, etc. (N.B. in 2018-19 PARCS received an exceptional one-off donation of £70,000 inclusive of gift-aid).	86,509	24,981	(9,125)			102,364
Building fund	UR	Fund related to acquisition and maintenance of new freehold premises	107,138			4,683		111,821
Other funds (balancing figure)	N/a	N/a	13,928	23,229	(37,470)			(313)
Total Funds as per balance sheet			246,433	475,385	(472,194)			249,623

28

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	✓

Note 28 Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such

28.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year £
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office) ex gratia payment	Other	TOTAL	
		£	£	£	£	£	£

Please give details of why remuneration or other employment Where an ex gratia payment has been made to a trustee, if a third party has been reimbursed for providing one or more State the number of trustees to whom retirement benefits are

28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year £	Last year £
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for

--

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount £	Balance at period end £	Provision for bad debts at period end £	Amounts written off during reporting period £

In relation to the transactions above, please provide the terms

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For any related party, please provide details of any guarantees

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