

# NORTH SOMERSET MENCAP

England & Wales · Charity number 1144376

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05334328](#)

**Registered** 2011-10-20

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 32 Chipping Cross  
Clevedon  
BS21 5JE

**Phone** 07758657053

**Email** [glenn\\_twis@mac.com](mailto:glenn_twis@mac.com)

**Website** [www.northsomersetmencap.co.uk](http://www.northsomersetmencap.co.uk)

## Activities

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**Objects:** THE MEMORANDUM AND ARTICLES ARE BASED UPON THE CHARITY COMMISSION'S STANDARD DRAFT OF 2002 WITH SMALL AMENDMENTS.OBJECTS OF THE NEW CHARITY COMPANY DIFFER FROM THOSE OF THE EXISTING CHARITY.THEY ARE -TO IMPROVE THE CONDITIONS OF LIFE, INCLUSION WITHIN THE COMMUNITY OF AND TO PROVIDE RELIEF TO PEOPLE WITH LEARNING DISABILITY IN PARTICULAR FOR THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS; AND TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF PROTECTING THEIR WELL-BEING.FOR THE PURPOSE OF THE MEMORANDUM AND ARTICLES OF THE CHARITY, "LEARNING DISABILITY" MEANS ANY DEVELOPMENTAL DISABILITY OF THE MIND AND ANY ASSOCIATED CONDITION HOWSOEVER CAUSED AND WHETHER MILD, MODERATE OR SEVERE.

**Activities:** Support people with learning difficulties and their families in the North Somerset area

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Accommodation/housing, Amateur Sport
- **Who:** People With Disabilities, Other Defined Groups

## Geography

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- North Somerset

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-06-30 | £48,091 | £43,483     | -      | -         |
| 2024-06-30 | £24,089 | £35,512     | -      | -         |
| 2023-06-30 | £26,349 | £19,654     | -      | -         |
| 2022-06-30 | £34,761 | £19,260     | -      | -         |
| 2021-06-30 | £24,651 | £25,798     | -      | -         |

## Trustees

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| Name              | Role  | Appointed  |
|-------------------|-------|------------|
| Nick Fuller       | Chair | 2017-12-13 |
| Glenn Twiselton   |       | 2017-12-13 |
| Margery Twiselton |       | 2017-12-13 |

**NORTH SOMERSET MENCAP**

England & Wales - Charity number 1144376

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# Accounts

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Company registration number: 05334328  
Charity registration number: 1144376

# North Somerset Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Phoenix Global Advisory Group (Newco) Limited  
4 Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

**North Somerset Mencap**  
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**North Somerset Mencap**  
**Reference and Administrative Details**

|                                    |  |
|------------------------------------|--|
| <b>Charity name</b>                | North Somerset Mencap  |
| <b>Charity registration number</b> | 1144376  |
| <b>Company registration number</b> | 05334328   |
| <b>Principal office</b>            | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ  |
| <b>Registered office</b>           | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ  |
| <b>Trustees</b>                    | Mr Glenn Twiselton, Treasurer<br>Mrs Anita Fay Brown (resigned 1 February 2026)<br>Mr Nick Fuller, Chairperson<br>Mr Russell Hill<br>Mrs Margery Twiselton |
| <b>Secretary</b>                   | Mr Glenn Twiselton, Secretary  |
| <b>Bankers</b>                     | Lloyds Bank<br>PO Box 1000<br>Andover<br>BX1 1LT   |
| <b>Accountant</b>                  | Phoenix Global Advisory Group (Newco) Limited<br>4 Yeo Bank Business Park<br>Kenn Road<br>Clevedon<br>North Somerset<br>BS21 6UW                           |

# **North Somerset Mencap**

## **Trustees' Report**

### **Report of the Trustees for the Year Ended 30 June 2025**

The Trustees present their report together with the financial statements for the year ended 30 June 2025.

#### **Constitution and Objectives**

North Somerset Mencap is a charitable company, limited by guarantee, and registered in England and Wales. Its affairs are managed by the Trustees who are registered as Directors of the Company.

The activities of the charity are governed by its Memorandum and Articles of Association, dated 21 September 2011.

The primary objectives of the charity are to improve the conditions of life, inclusion within the community, and to provide relief to people with a learning disability.

#### **Organisation**

The Trustees who have served during the period are set out on page 1. The number of Trustees shall not be less than three but shall not be subject to any maximum.

#### **Public Benefit Statement**

The primary objectives of the charity are to improve the conditions of life, inclusion within the community, and to provide relief to people with a learning disability. In particular, for the provision of help and support for them and their families, dependants and carers, and to provide or assist in the provision of facilities for the recreation or other leisure occupation for people who have need thereof by reason of learning disability and with the object of protecting their wellbeing.

The charity's property, 4a The Beach House, houses four people with learning disabilities enabling them to live independently from their families whilst having a team of support workers to assist where and when required. Due to a lack of expertise, capacity and capability within the charity, a decision was made to transfer the ownership of the property to Freeways Trust, a sister charity to Freeways who provide the support to the tenants at the property. This decision was made to ensure the property continued in its original aim to provide safe housing for the four tenants. The transfer of ownership was conducted through both parties relevant solicitors and became effective from 28 March 2025.

#### **Achievements and Plans**

4a The Beach is managed by Freeways that provide the support needed by the four tenants who each have their own room with communal kitchen, bathrooms and living room.

The house itself was repaired and maintained by North Somerset Mencap with the actual repair and maintenance tasks managed by Freeways until 28 March 2025 when ownership was passed to Freeways Trust.

Once again, the house has required substantial maintenance in the current year and the last few years. Freeways continued to provide a maintenance service to North Somerset Mencap to ensure that repairs and maintenance were carried out in a timely manner and that all landlord statutory requirements continued to be met in respect of the property. As from 28 March 2025, Freeways has full responsibility for the property.

The Sports Section is still very popular with the young adults and runs during term time. Games and sports are organised for the young adults by a qualified sports worker who is paid, and by volunteers who assist. The same group of people organise a regular disco, which also, still remains popular.

The charity is looking to continue to provide the above services and is still reviewing other ways of providing transport or covering the costs of the transport in order that the Sports Section can continue to flourish.

#### **Financial Review**

## **North Somerset Mencap Trustees' Report**

The assets, including freehold property 4a The Beach were transferred to North Somerset Mencap Charity Trust (Charity number 264021), originally called “The Woodspring Society for the Mentally Handicapped” on the incorporation of the charity.

The freehold property 4a The Beach was transferred to Freeways Trust (Charity number 1102216) on 28 March 2025 for a nominal fee.

The charity made a surplus in the year to 30 June 2025 of £4,488 (2024: deficit of £11,423)

4a The Beach rental income has not exceeded the maintenance costs during the year. This is due to a number of significant repairs occurring during the year, including repairing the roof of the property.

### **Reserve Policy**

The charity aims to maintain its reserves and to generate sufficient income in order to meet the objectives of the charity.

### **Risk Management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage these risks.

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board and signed on its behalf by:

.....

Mr Glenn Twiselton  
Trustee

Date:.....

.....

Mr Nick Fuller  
Trustee

Date:.....

## **Independent Examiner's Report to the Trustees of North Somerset Mencap**

I report on the accounts of the company for the year ended 30 June 2025, which are set out on pages 5 to 10.

### **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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 Charitieshave 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.

.....  
Nicholas Williams  
Phoenix Global Advisory Group (Newco) Limited

4 Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

Date:.....

**North Somerset Mencap**  
**Statement of Financial Activities (including Income and Expenditure Account) for the**  
**Year Ended 30 June 2025**

|   | Unrestricted<br>Funds | Restricted<br>Funds  | Total Funds<br>2025 | Total Funds<br>2024  |
|---|-----------------------|----------------------|---------------------|----------------------|
| Note                                    | £                     | £                    | £                   | £                    |
| <b>Incoming resources</b>               |                       |                      |                     |                      |
| Incoming resources from generated funds |                       |                      |                     |                      |
| Voluntary income                        | 3                     | 48,091               | -                   | 48,091               |
| Total incoming resources                |                       | <u>48,091</u>        | <u>-</u>            | <u>48,091</u>        |
| <b>Resources expended</b>               |                       |                      |                     |                      |
| Costs of generating funds               |                       |                      |                     |                      |
| Costs of generating voluntary income    | 4                     | 343,603              | -                   | 343,603              |
| Total resources expended                |                       | <u>343,603</u>       | <u>-</u>            | <u>343,603</u>       |
| Net movements in funds                  |                       | (295,512)            | -                   | (295,512)            |
| <b>Reconciliation of funds</b>          |                       |                      |                     |                      |
| Total funds brought forward             |                       | <u>356,048</u>       | <u>2,005</u>        | <u>358,053</u>       |
| Total funds carried forward             |                       | <u><u>60,536</u></u> | <u><u>2,005</u></u> | <u><u>62,541</u></u> |

The notes on pages 7 to 10 form an integral part of these financial statements.

**North Somerset Mencap (Registration number: 05334328)**

**Balance Sheet as at 30 June 2025**

|   |      | 2025             |                      | 2024           |                       |
|---|------|------------------|----------------------|----------------|-----------------------|
|   | Note | £                | £                    | £              | £                     |
| <b>Fixed assets</b>                                   |      |                  |                      |                |                       |
| Tangible assets                                       | 7    |                  | -                    |                | 300,000               |
| <b>Current assets</b>                                 |      |                  |                      |                |                       |
| Investments   | 8    | 27,000           |                      | 27,000         |                       |
| Cash at bank and in hand                              |      | <u>36,561</u>    |                      | <u>32,013</u>  |                       |
|   |      | 63,561           |                      | 59,013         |                       |
| <b>Creditors: Amounts falling due within one year</b> |      |                  |                      |                |                       |
|   | 9    | <u>(1,020)</u>   |                      | <u>(960)</u>   |                       |
| <b>Net current assets</b>                             |      |                  | <u>62,541</u>        |                | <u>58,053</u>         |
| <b>Net assets</b>                                     |      |                  | <u><u>62,541</u></u> |                | <u><u>358,053</u></u> |
| <b>The funds of the charity:</b>                      |      |                  |                      |                |                       |
| <b>Restricted funds</b>                               |      |                  | 2,005                |                | 2,004                 |
| <b>Unrestricted funds</b>                             |      |                  |                      |                |                       |
| Revaluation reserve                                   |      | 238,000          |                      | 238,000        |                       |
| Unrestricted income funds                             |      | <u>(177,464)</u> |                      | <u>118,049</u> |                       |
| <b>Total unrestricted funds</b>                       |      |                  | <u>60,536</u>        |                | <u>356,049</u>        |
| <b>Total charity funds</b>                            |      |                  | <u><u>62,541</u></u> |                | <u><u>358,053</u></u> |

For the financial year ended 30 June 2025, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on ..... and signed on its behalf by:

.....

Mr Glenn Twiselton  
Trustee

.....

Mr Nick Fuller  
Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

## North Somerset Mencap

### Notes to the Financial Statements for the Year Ended 30 June 2025

#### 2 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 12.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

##### **Fixed assets**

Individual fixed assets costing £0 or more are initially recorded at cost.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings      0% straight line basis  
(including heritage)

##### **Operating leases**

Rentals payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... *continued*

**3 Voluntary income**

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Total Funds<br>2024<br>£ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b>  |                            |                          |                          |                          |
| Interest on cash deposits  | 983                        | -                        | 983                      | 949                      |
| Letting of non-investment property in furtherance of the charity's objects | 47,108                     | -                        | 47,108                   | 23,140                   |
|  | 48,091                     | -                        | 48,091                   | 24,089                   |
|  | 48,091                     | -                        | 48,091                   | 24,089                   |

**4 Total resources expended**

|                                  | Donations<br>and legacies<br>£ | Total<br>£ |
|----------------------------------|--------------------------------|------------|
| <b>Direct costs</b>              |                                |            |
| Cost of goods sold               | 1,802                          | 1,802      |
| Establishment costs              | 6,398                          | 6,398      |
| Repairs and maintenance          | 32,498                         | 32,498     |
| Establishment costs              | 598                            | 598        |
| Printing, posting and stationery | 9                              | 9          |
| Subscriptions and donations      | 300,120                        | 300,120    |
| Auditors' remuneration           | 1,020                          | 1,020      |
| Legal and professional costs     | 1,055                          | 1,055      |
| Bank charges                     | 103                            | 103        |
|                                  | 343,603                        | 343,603    |
|                                  | 343,603                        | 343,603    |

**5 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**6 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... continued

**7 Tangible fixed assets**

|                       | <b>Freehold<br/>interest in land<br/>and buildings<br/>(including<br/>heritage assets)<br/>£</b> |
|-----------------------|--|
| <b>Net book value</b> |  |
| As at 30 June 2025    | -  |
| As at 30 June 2024    | <u><u>300,000</u></u>  |

**8 Current asset investments**

|               | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|---------------|-------------------|-------------------|
| Cash deposits | <u>27,000</u>     | <u>27,000</u>     |

All current asset investments were held in the UK.

**9 Creditors: Amounts falling due within one year**

|                              | <b>2025<br/>£</b> | <b>2024<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Accruals and deferred income | <u>1,020</u>      | <u>960</u>        |

**10 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2025**

..... continued

**11 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**12 Analysis of funds**

|                          | At 1 July<br>2024 | Incoming<br>resources | Resources<br>expended | At 30 June<br>2025 |
|--------------------------|-------------------|-----------------------|-----------------------|--------------------|
|                          | £                 | £                     | £                     | £                  |
| <b>General Funds</b>     |                   |                       |                       |                    |
| Unrestricted income fund | 356,048           | 48,091                | (343,603)             | 60,536             |
| <b>Restricted Funds</b>  |                   |                       |                       |                    |
| Restricted Funds         | 2,005             | -                     | -                     | 2,005              |
|                          | <u>358,053</u>    | <u>48,091</u>         | <u>(343,603)</u>      | <u>62,541</u>      |

**13 Net assets by fund**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2025 | Total Funds<br>2024 |
|---|-----------------------|---------------------|---------------------|---------------------|
|   | £                     | £                   | £                   | £                   |
| Tangible assets                                   | -                     | -                   | -                   | 300,000             |
| Current assets                                    | 61,556                | 2,005               | 63,561              | 59,013              |
| Creditors: Amounts falling due<br>within one year | (1,020)               | -                   | (1,020)             | (960)               |
| Net assets  | <u>60,536</u>         | <u>2,005</u>        | <u>62,541</u>       | <u>358,053</u>      |

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2025**

|   | <b>Unrestricted<br/>income fund<br/>2025</b> | <b>Unrestricted<br/>income fund<br/>2024</b> |
|---|--|--|
|   | <b>£</b>                                     | <b>£</b>                                     |
| <b>Incoming resources</b>               |  |  |
| Incoming resources from generated funds |  |  |
| Voluntary income                        | 48,091                                       | 24,089                                       |
| Total incoming resources                | <u>48,091</u>                                | <u>24,089</u>                                |
| <b>Resources expended</b>               |  |  |
| Costs of generating funds               |  |  |
| Costs of generating voluntary income    | 343,603                                      | 35,512                                       |
| Total resources expended                | <u>343,603</u>                               | <u>35,512</u>                                |
| Net movements in funds                  | (295,512)                                    | (11,423)                                     |
| <b>Reconciliation of funds</b>          |  |  |
| Total funds brought forward             | <u>356,048</u>                               | <u>367,472</u>                               |
| Total funds carried forward             | <u><u>60,536</u></u>                         | <u><u>356,049</u></u>                        |

This page does not form part of the statutory financial statements.

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2025**

..... *continued*

|                                | <b>Restricted<br/>Funds<br/>2025</b> | <b>Restricted<br/>Funds<br/>2024</b> |
|--------------------------------|--------------------------------------|--------------------------------------|
|                                | <b>£</b>                             | <b>£</b>                             |
| Net movements in funds         | -                                    | -                                    |
| <b>Reconciliation of funds</b> |                                      |                                      |
| Total funds brought forward    | 2,005                                | 2,004                                |
| Total funds carried forward    | 2,005                                | 2,004                                |

This page does not form part of the statutory financial statements.

**NORTH SOMERSET MENCAP**

England & Wales - Charity number 1144376

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# Accounts

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Company registration number: 05334328  
Charity registration number: 1144376

# North Somerset Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023

Phoenix Global Advisory Group Limited  
4 Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

**North Somerset Mencap**  
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|  |          |
|--|----------|
| Statement of financial activities per fund ..... | 11 to 12 |
|--|----------|

**North Somerset Mencap**  
**Reference and Administrative Details**

|                                    |  |
|------------------------------------|--|
| <b>Charity name</b>                | North Somerset Mencap  |
| <b>Charity registration number</b> | 1144376  |
| <b>Company registration number</b> | 05334328   |
| <b>Principal office</b>            | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ  |
| <b>Registered office</b>           | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ  |
| <b>Trustees</b>                    | Mr Glenn Twiselton, Treasurer<br><br>Mrs Jane Bourn (resigned 1 July 2023)<br><br>Mrs Anita Fay Brown<br><br>Mr Nick Fuller, Chairperson<br><br>Mr Russell Hill<br><br>Mrs Margery Twiselton |
| <b>Secretary</b>                   | Mr Glenn Twiselton, Secretary  |
| <b>Bankers</b>                     | Lloyds Bank<br>PO Box 1000<br>Andover<br>BX1 1LT   |
| <b>Accountant</b>                  | Phoenix Global Advisory Group Limited<br>4 Yeo Bank Business Park<br>Kenn Road<br>Clevedon<br>North Somerset<br>BS21 6UW   |

**North Somerset Mencap  
Trustees' Report**

The Trustees Report should go here.

Switch to Edit mode, click "Edit" above this report window to change to Edit mode.

**Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 21 March 2024 and signed on its behalf by:

.....

Mr Glenn Twiselton  
Trustee

.....

Mr Nick Fuller  
Trustee

## **Independent Examiner's Report to the Trustees of North Somerset Mencap**

I report on the accounts of the company for the year ended 30 June 2023, which are set out on pages 4 to 10.

### **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;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- 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 Charitieshave 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.

.....  
Nicholas Williams  
Phoenix Global Advisory Group Limited

21 March 2024

4 Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

**North Somerset Mencap**  
**Statement of Financial Activities (including Income and Expenditure Account) for the**  
**Year Ended 30 June 2023**

|   |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023   | Total Funds<br>2022   |
|---|------|-----------------------|---------------------|-----------------------|-----------------------|
|   | Note | £                     | £                   | £                     | £                     |
| <b>Incoming resources</b>                     |      |                       |                     |                       |                       |
| Incoming resources from generated funds       |      |                       |                     |                       |                       |
| Voluntary income                              | 2    | 26,349                | -                   | 26,349                | 1,488                 |
| Investment income                             | 3    | -                     | -                   | -                     | 48                    |
| Incoming resources from charitable activities |      |                       |                     |                       |                       |
|   | 4    | -                     | -                   | -                     | 33,225                |
| Total incoming resources                      |      | <u>26,349</u>         | <u>-</u>            | <u>26,349</u>         | <u>34,761</u>         |
| <b>Resources expended</b>                     |      |                       |                     |                       |                       |
| Costs of generating funds                     |      |                       |                     |                       |                       |
| Costs of generating voluntary income          | 5    | 19,503                | -                   | 19,503                | -                     |
| Charitable activities                         | 5    | 151                   | -                   | 151                   | 19,260                |
| Total resources expended                      |      | <u>19,654</u>         | <u>-</u>            | <u>19,654</u>         | <u>19,260</u>         |
| Net movements in funds                        |      | 6,695                 | -                   | 6,695                 | 15,501                |
| <b>Reconciliation of funds</b>                |      |                       |                     |                       |                       |
| Total funds brought forward                   |      | <u>360,777</u>        | <u>2,004</u>        | <u>362,781</u>        | <u>344,780</u>        |
| Total funds carried forward                   |      | <u><u>367,472</u></u> | <u><u>2,004</u></u> | <u><u>369,476</u></u> | <u><u>360,281</u></u> |

The notes on pages 6 to 10 form an integral part of these financial statements.

**North Somerset Mencap (Registration number: 05334328)**

**Balance Sheet as at 30 June 2023**

|   |      | 2023           |                       | 2022           |                       |
|---|------|----------------|-----------------------|----------------|-----------------------|
|   | Note | £              | £                     | £              | £                     |
| <b>Fixed assets</b>                                   |      |                |                       |                |                       |
| Tangible assets                                       | 8    |                | 300,000               |                | 300,000               |
| <b>Current assets</b>                                 |      |                |                       |                |                       |
| Investments   | 9    | 27,000         |                       | 27,000         |                       |
| Cash at bank and in hand                              |      | 43,436         |                       | 36,590         |                       |
|   |      | <u>70,436</u>  |                       | <u>63,590</u>  |                       |
| <b>Creditors: Amounts falling due within one year</b> | 10   | <u>(960)</u>   |                       | <u>(3,309)</u> |                       |
| <b>Net current assets</b>                             |      |                | <u>69,476</u>         |                | <u>60,281</u>         |
| <b>Net assets</b>                                     |      |                | <u><u>369,476</u></u> |                | <u><u>360,281</u></u> |
| <b>The funds of the charity:</b>                      |      |                |                       |                |                       |
| <b>Restricted funds</b>                               |      |                | 2,004                 |                | 2,005                 |
| <b>Unrestricted funds</b>                             |      |                |                       |                |                       |
| Revaluation reserve                                   |      | 238,000        |                       | 238,000        |                       |
| Unrestricted income funds                             |      | <u>129,472</u> |                       | <u>120,276</u> |                       |
| <b>Total unrestricted funds</b>                       |      |                | <u>367,472</u>        |                | <u>358,276</u>        |
| <b>Total charity funds</b>                            |      |                | <u><u>369,476</u></u> |                | <u><u>360,281</u></u> |

For the financial year ended 30 June 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and with the Financial Reporting Standard for Smaller Entities (effective April 2008 January 2015).

Approved by the Board on 21 March 2024 and signed on its behalf by:

.....  
Mr Glenn Twiselton  
Trustee

.....  
Mr Nick Fuller  
Trustee

The notes on pages 6 to 10 form an integral part of these financial statements.

## North Somerset Mencap

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, the Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 13.

##### **Incoming resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Fixed assets**

Individual fixed assets costing £0 or more are initially recorded at cost.

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings      0% straight line basis  
(including heritage)

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2023**

..... *continued*

**2 Voluntary income**

|  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Donations and legacies</b>  |                                     |                                   |                                   |                                   |
| Appeals and donations  | 500                                 | -                                 | 500                               | 557                               |
| Subscriptions  | 945                                 | -                                 | 945                               | 931                               |
| Interest on cash deposits  | 525                                 | -                                 | 525                               | -                                 |
| Letting of non-investment property in furtherance of the charity's objects | 24,379                              | -                                 | 24,379                            | -                                 |
|  | <u>26,349</u>                       | <u>-</u>                          | <u>26,349</u>                     | <u>1,488</u>                      |

**3 Investment income**

|                           | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|---------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Interest on cash deposits | <u>-</u>                            | <u>-</u>                          | <u>-</u>                          | <u>48</u>                         |

**4 Incoming resources from charitable activities**

|  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total Funds<br/>2023<br/>£</b> | <b>Total Funds<br/>2022<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>Charitable activity 1</b>   |                                     |                                   |                                   |                                   |
| Letting of non-investment property in furtherance of the charity's objects | <u>-</u>                            | <u>-</u>                          | <u>-</u>                          | <u>33,225</u>                     |

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2023**

..... *continued*

**5 Total resources expended**

|                                  | <b>Donations<br/>and legacies</b> | <b>Charitable<br/>activity 1</b> | <b>Total</b>  |
|----------------------------------|-----------------------------------|----------------------------------|---------------|
|                                  | <b>£</b>                          | <b>£</b>                         | <b>£</b>      |
| <b>Direct costs</b>              |                                   |                                  |               |
| Cost of goods sold               | 3,189                             | -                                | 3,189         |
| Establishment costs              | 6,526                             | -                                | 6,526         |
| Repairs and maintenance          | 8,440                             | -                                | 8,440         |
| Printing, posting and stationery | 12                                | -                                | 12            |
| Auditors' remuneration           | 960                               | 160                              | 1,120         |
| Legal and professional costs     | 279                               | -                                | 279           |
| Bank charges                     | 97                                | (9)                              | 88            |
|                                  | <u>19,503</u>                     | <u>151</u>                       | <u>19,654</u> |

**6 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**7 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2023**

..... *continued*

**8 Tangible fixed assets**

|                                    | <b>Freehold<br/>interest in land<br/>and buildings<br/>(including<br/>heritage assets)<br/>£</b> |
|------------------------------------|--|
| <b>Cost or Valuation</b>           |  |
| As at 1 July 2022 and 30 June 2023 | 300,000  |
| <b>Net book value</b>              |  |
| As at 30 June 2023                 | 300,000  |
| As at 30 June 2022                 | 300,000  |

**9 Current asset investments**

|  | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|--|-------------------|-------------------|
| Cash deposits                                      | 27,000            | 27,000            |
| All current asset investments were held in the UK. |                   |                   |

**10 Creditors: Amounts falling due within one year**

|                              | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|------------------------------|-------------------|-------------------|
| Trade creditors              | -                 | 3,309             |
| Accruals and deferred income | 960               | -                 |
|                              | 960               | 3,309             |

**11 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2023**

..... continued

**12 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**13 Analysis of funds**

|                          | At 1 July<br>2022 | Incoming<br>resources | Resources<br>expended | At 30 June<br>2023 |
|--------------------------|-------------------|-----------------------|-----------------------|--------------------|
|                          | £                 | £                     | £                     | £                  |
| <b>General Funds</b>     |                   |                       |                       |                    |
| Unrestricted income fund | 360,777           | 26,349                | (19,654)              | 367,472            |
| <b>Restricted Funds</b>  |                   |                       |                       |                    |
| Restricted Funds         | 2,004             | -                     | -                     | 2,004              |
|                          | <u>362,781</u>    | <u>26,349</u>         | <u>(19,654)</u>       | <u>369,476</u>     |

**14 Net assets by fund**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2023 | Total Funds<br>2022 |
|---|-----------------------|---------------------|---------------------|---------------------|
|   | £                     | £                   | £                   | £                   |
| Tangible assets                                   | 300,000               | -                   | 300,000             | 300,000             |
| Current assets                                    | 68,431                | 2,005               | 70,436              | 63,590              |
| Creditors: Amounts falling due<br>within one year | (960)                 | -                   | (960)               | (3,309)             |
| Net assets  | <u>367,471</u>        | <u>2,005</u>        | <u>369,476</u>      | <u>360,281</u>      |

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2023**

|   | <b>Unrestricted<br/>income fund<br/>2023</b> | <b>Unrestricted<br/>income fund<br/>2022</b> |
|---|--|--|
|   | <b>£</b>                                     | <b>£</b>                                     |
| <b>Incoming resources</b>                     |  |  |
| Incoming resources from generated funds       |  |  |
| Voluntary income                              | 26,349                                       | 1,488  |
| Investment income                             | -  | 48   |
| Incoming resources from charitable activities | -  | 33,225                                       |
| Total incoming resources                      | <u>26,349</u>                                | <u>34,761</u>                                |
| <b>Resources expended</b>                     |  |  |
| Costs of generating funds                     |  |  |
| Costs of generating voluntary income          | 19,503                                       | -  |
| Charitable activities                         | 151  | 19,260                                       |
| Total resources expended                      | <u>19,654</u>                                | <u>19,260</u>                                |
| Net movements in funds                        | 6,695  | 15,501                                       |
| <b>Reconciliation of funds</b>                |  |  |
| Total funds brought forward                   | <u>360,777</u>                               | <u>342,775</u>                               |
| Total funds carried forward                   | <u><u>367,472</u></u>                        | <u><u>358,276</u></u>                        |

This page does not form part of the statutory financial statements.

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2023**

..... *continued*

|                                | <b>Restricted<br/>Funds<br/>2023</b> | <b>Restricted<br/>Funds<br/>2022</b> |
|--------------------------------|--------------------------------------|--------------------------------------|
|                                | <b>£</b>                             | <b>£</b>                             |
| Net movements in funds         | -                                    | -                                    |
| <b>Reconciliation of funds</b> |                                      |                                      |
| Total funds brought forward    | 2,004                                | 2,005                                |
| Total funds carried forward    | 2,004                                | 2,005                                |

This page does not form part of the statutory financial statements.

**NORTH SOMERSET MENCAP**

England & Wales - Charity number 1144376

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# Accounts

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Company registration number: 05334328  
Charity registration number: 1144376

# North Somerset Mencap

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2022

Phoenix Global Advisory Group Limited  
3a Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

**North Somerset Mencap**  
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**North Somerset Mencap**  
**Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Charity name</b>                | North Somerset Mencap   |
| <b>Charity registration number</b> | 1144376   |
| <b>Company registration number</b> | 05334328  |
| <b>Principal office</b>            | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ   |
| <b>Registered office</b>           | Nut Tree House<br>Badgworth<br>Axbridge<br>Somerset<br>BS26 2QJ   |
| <b>Trustees</b>                    | Mr Glenn Twiselton, Treasurer<br><br>Mrs Jane Bourn<br><br>Mrs Anita Fay Brown<br><br>Mr Nick Fuller, Chairperson<br><br>Mr Russell Hill<br><br>Mrs Margery Twiselton |
| <b>Secretary</b>                   | Mr Glenn Twiselton, Secretary   |
| <b>Bankers</b>                     | Lloyds Bank<br>PO Box 1000<br>Andover<br>BX1 1LT  |
| <b>Accountant</b>                  | Phoenix Global Advisory Group Limited<br>3a Yeo Bank Business Park<br>Kenn Road<br>Clevedon<br>North Somerset<br>BS21 6UW   |

# North Somerset Mencap

## Trustees' Report

### Report of the Trustees for the Year Ended 30 June 2022

The Trustees present their report together with the financial statements for the year ended 30 June 2022.

### Constitution and Objects

North Somerset Mencap is a charitable company, limited by guarantee, and registered in England and Wales. Its affairs are managed by the Trustees who are registered as Directors of the Company.

The activities of the charity are governed by its Memorandum and Articles of Association, dated 21 September 2011.

The primary objectives of the charity are to improve the conditions of life, inclusion within the community, and to provide relief to people with a learning disability.

### Organisation

The Trustees who have served during the period are set out on page 1. The number of Trustees shall not be less than three but shall not be subject to any maximum.

### Public Benefit Statement

The primary objectives of the charity are to improve the conditions of life, inclusion within the community, and to provide relief to people with a learning disability. In particular, for the provision of help and support for them and for their families, dependants and carers, and to provide or assist in the provision of facilities for the recreation or other leisure occupation for people who have need thereof by reason of learning disability and with the object of protecting their wellbeing.

The charity's property, 4a The Beach House, houses four people with learning disabilities enabling them to live independently from their families whilst having a team of support workers to assist where and when required.

### Achievements and Plans

4a The Beach is now managed by Freeways that provide the support needed by the four tenants who each have their own room with communal kitchen, bathroom and living room.

The house itself is repaired and maintained by North Somerset Mencap.

The house has required substantial maintenance in the current year and last few years, this is expected to continue. Freeways will continue to provide a maintenance service to North Somerset Mencap, to ensure that repairs and maintenance are carried out in a timely manner and that all landlord statutory requirements continue to be met in respect of the property.

The Sports Section is still very popular with the young adults and runs during term time. Games and sports are organised for the young adults by a qualified sports worker, who is paid, and volunteers assist. The same group of people organise a regular disco which still remains popular.

The charity is looking to continue to provide the above services and is still reviewing other ways of providing transport or covering the costs of the transport provided in order that the Sports Section can continue to flourish.

### Financial Review

The assets, including freehold property 4a The Beach, were transferred from North Somerset Mencap Charity Trust (Charity number 264021), originally called "The Woodspring Society for the Mentally Handicapped" on the incorporation of the charity.

The charity made a surplus in the year to 30 June 2022 of £15,510 (2021: £11,609).

4a The Beach rental income has exceeded the maintenance costs during the year.

## **North Somerset Mencap Trustees' Report**

There were donations in the year from the Rotary Club and St Bridgets.

### **Reserves Policy**

The charity aims to maintain its reserves and to generate sufficient income in order to meet the objects of the charity.

### **Risk Management**

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to manage these risks.

### **Small company provisions**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 5 April 2023 and signed on its behalf by:

.....

Mr Glenn Twiselton  
Trustee

.....

Mr Nick Fuller  
Trustee

## **Independent Examiner's Report to the Trustees of North Somerset Mencap**

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages 5 to 11.

### **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 ;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act ; and
- 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 Charitieshave 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.

.....  
Nicholas Williams  
Phoenix Global Advisory Group Limited

5 April 2023

3a Yeo Bank Business Park  
Kenn Road  
Clevedon  
North Somerset  
BS21 6UW

**North Somerset Mencap**  
**Statement of Financial Activities (including Income and Expenditure Account) for the**  
**Year Ended 30 June 2022**

|   |      | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022   | Total Funds<br>2021   |
|---|------|-----------------------|---------------------|-----------------------|-----------------------|
|   | Note | £                     | £                   | £                     | £                     |
| <b>Incoming resources</b>                     |      |                       |                     |                       |                       |
| Incoming resources from generated funds       |      |                       |                     |                       |                       |
| Voluntary income                              | 2    | 1,488                 | -                   | 1,488                 | 3,435                 |
| Investment income                             | 4    | 48                    | -                   | 48                    | 122                   |
| Incoming resources from charitable activities |      |                       |                     |                       |                       |
|   | 5    | 33,225                | -                   | 33,225                | 27,489                |
| Total incoming resources                      |      | <u>34,761</u>         | <u>-</u>            | <u>34,761</u>         | <u>31,046</u>         |
| <b>Resources expended</b>                     |      |                       |                     |                       |                       |
| Charitable activities                         | 6    | 19,260                | -                   | 19,260                | 18,327                |
| Governance costs                              | 6    | -                     | -                   | -                     | 1,110                 |
| Total resources expended                      |      | <u>19,260</u>         | <u>-</u>            | <u>19,260</u>         | <u>19,437</u>         |
| Net movements in funds                        |      | 15,501                | -                   | 15,501                | 11,609                |
| <b>Reconciliation of funds</b>                |      |                       |                     |                       |                       |
| Total funds brought forward                   |      | <u>342,775</u>        | <u>2,005</u>        | <u>344,780</u>        | <u>333,171</u>        |
| Total funds carried forward                   |      | <u><u>358,276</u></u> | <u><u>2,005</u></u> | <u><u>360,281</u></u> | <u><u>344,780</u></u> |

All incoming resources and resources expended derive from continuing activities.

The notes on pages 7 to 11 form an integral part of these financial statements.

**North Somerset Mencap (Registration number: 05334328)**

**Balance Sheet as at 30 June 2022**

|   |      | 2022           |                       | 2021           |                       |
|---|------|----------------|-----------------------|----------------|-----------------------|
|   | Note | £              | £                     | £              | £                     |
| <b>Fixed assets</b>                                   |      |                |                       |                |                       |
| Tangible assets                                       | 10   |                | 300,000               |                | 300,000               |
| <b>Current assets</b>                                 |      |                |                       |                |                       |
| Investments   | 11   | 27,000         |                       | 27,000         |                       |
| Cash at bank and in hand                              |      | <u>36,590</u>  |                       | <u>21,089</u>  |                       |
|   |      | 63,590         |                       | 48,089         |                       |
| <b>Creditors: Amounts falling due within one year</b> |      |                |                       |                |                       |
|   | 12   | <u>(3,309)</u> |                       | <u>(3,309)</u> |                       |
| <b>Net current assets</b>                             |      |                | <u>60,281</u>         |                | <u>44,780</u>         |
| <b>Net assets</b>                                     |      |                | <u><u>360,281</u></u> |                | <u><u>344,780</u></u> |
| <b>The funds of the charity:</b>                      |      |                |                       |                |                       |
| <b>Restricted funds</b>                               |      |                | 2,005                 |                | 2,005                 |
| <b>Unrestricted funds</b>                             |      |                |                       |                |                       |
| Revaluation reserve                                   |      | 238,000        |                       | 238,000        |                       |
| Unrestricted income funds                             |      | <u>120,276</u> |                       | <u>104,775</u> |                       |
| <b>Total unrestricted funds</b>                       |      |                | <u>358,276</u>        |                | <u>342,775</u>        |
| <b>Total charity funds</b>                            |      |                | <u><u>360,281</u></u> |                | <u><u>344,780</u></u> |

For the financial year ended 30 June 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

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

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

Approved by the Board on 5 April 2023 and signed on its behalf by:

.....  
Mr Glenn Twiselton  
Trustee

.....  
Mr Nick Fuller  
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

## North Somerset Mencap

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Companies Act 2006.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 15.

##### **Incoming resources**

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

##### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

##### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Fixed assets**

Individual fixed assets costing £0 or more are initially recorded at cost.

## North Somerset Mencap

### Notes to the Financial Statements for the Year Ended 30 June 2022

..... *continued*

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold interest in land and buildings    0% straight line basis  
(including heritage)

#### 2 Voluntary income

|                               | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|-------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Donations and legacies</b> |                            |                          |                          |                          |
| Appeals and donations         | 1,488                      | -                        | 1,488                    | 130                      |
| <b>Grants</b>                 |                            |                          |                          |                          |
| UK Government grants          | -                          | -                        | -                        | 3,305                    |
|                               | 1,488                      | -                        | 1,488                    | 3,435                    |

#### 3 Grants receivable

|                      | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|----------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| UK Government grants | -                          | -                        | -                        | 3,305                    |
|                      | -                          | -                        | -                        | 3,305                    |

#### 4 Investment income

|                           | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|---------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Interest on cash deposits | 48                         | -                        | 48                       | 122                      |
|                           | 48                         | -                        | 48                       | 122                      |

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2022**

..... *continued*

**5 Incoming resources from charitable activities**

|  | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Total Funds<br>2021<br>£ |
|--|----------------------------|--------------------------|--------------------------|--------------------------|
| <b>Charitable activity 1</b>   |                            |                          |                          |                          |
| Letting of non-investment property in furtherance of the charity's objects | 33,225                     | -                        | 33,225                   | 27,489                   |
|  | 33,225                     | -                        | 33,225                   | 27,489                   |

**6 Total resources expended**

|                                  | Charitable<br>activity 1<br>£ | Total<br>£ |
|----------------------------------|-------------------------------|------------|
| <b>Direct costs</b>              |                               |            |
| Cost of goods sold               | 2,010                         | 2,010      |
| Establishment costs              | 3,913                         | 3,913      |
| Repairs and maintenance          | 12,202                        | 12,202     |
| Printing, posting and stationery | 8                             | 8          |
| Auditors' remuneration           | 800                           | 800        |
| Legal and professional costs     | 214                           | 214        |
| Bank charges                     | 113                           | 113        |
|                                  | 19,260                        | 19,260     |

**7 Trustees' remuneration and expenses**

No trustees received any remuneration during the year.

**8 Employees' remuneration**

The aggregate payroll costs of these persons were as follows:

|                    | 2022<br>£ | 2021<br>£ |
|--------------------|-----------|-----------|
| Wages and salaries | -         | 10,508    |

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2022**

..... *continued*

**9 Taxation**

The company is a registered charity and is, therefore, exempt from taxation.

**10 Tangible fixed assets**

|                                    | <b>Freehold<br/>interest in land<br/>and buildings<br/>(including<br/>heritage assets)<br/>£</b> |
|------------------------------------|--|
| <b>Cost or Valuation</b>           |  |
| As at 1 July 2021 and 30 June 2022 | <u>300,000</u>   |
| <b>Net book value</b>              |  |
| As at 30 June 2022                 | <u>300,000</u>   |
| As at 30 June 2021                 | <u>300,000</u>   |

**11 Current asset investments**

|               | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|---------------|-------------------|-------------------|
| Cash deposits | <u>27,000</u>     | <u>27,000</u>     |

All current asset investments were held in the UK.

**12 Creditors: Amounts falling due within one year**

|                 | <b>2022<br/>£</b> | <b>2021<br/>£</b> |
|-----------------|-------------------|-------------------|
| Trade creditors | <u>3,309</u>      | <u>3,309</u>      |

**13 Members' liability**

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £nil towards the assets of the charity in the event of liquidation.

**North Somerset Mencap**  
**Notes to the Financial Statements for the Year Ended 30 June 2022**

..... *continued*

**14 Related parties**

**Controlling entity**

The charity is controlled by the trustees who are all directors of the company.

**15 Analysis of funds**

|                          | At 1 July<br>2021 | Incoming<br>resources | Resources<br>expended | At 30 June<br>2022 |
|--------------------------|-------------------|-----------------------|-----------------------|--------------------|
|                          | £                 | £                     | £                     | £                  |
| <b>General Funds</b>     |                   |                       |                       |                    |
| Unrestricted income fund | 342,775           | 34,761                | (19,260)              | 358,276            |
| <b>Restricted Funds</b>  |                   |                       |                       |                    |
| Restricted Funds         | 2,005             | -                     | -                     | 2,005              |
|                          | <u>344,780</u>    | <u>34,761</u>         | <u>(19,260)</u>       | <u>360,281</u>     |

**16 Net assets by fund**

|   | Unrestricted<br>Funds | Restricted<br>Funds | Total Funds<br>2022 | Total Funds<br>2021 |
|---|-----------------------|---------------------|---------------------|---------------------|
|   | £                     | £                   | £                   | £                   |
| Tangible assets                                   | 300,000               | -                   | 300,000             | 300,000             |
| Current assets                                    | 61,585                | 2,005               | 63,590              | 48,089              |
| Creditors: Amounts falling due<br>within one year | (3,309)               | -                   | (3,309)             | (3,309)             |
| Net assets  | <u>358,276</u>        | <u>2,005</u>        | <u>360,281</u>      | <u>344,780</u>      |

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2022**

|   | Unrestricted<br>income fund<br>2022 | Unrestricted<br>income fund<br>2021 |
|---|-------------------------------------|-------------------------------------|
|   | £                                   | £                                   |
| <b>Incoming resources</b>                     |                                     |                                     |
| Incoming resources from generated funds       |                                     |                                     |
| Voluntary income                              | 1,488                               | 3,435                               |
| Investment income                             | 48                                  | 122                                 |
| Incoming resources from charitable activities | 33,225                              | 27,489                              |
| Total incoming resources                      | <u>34,761</u>                       | <u>31,046</u>                       |
| <b>Resources expended</b>                     |                                     |                                     |
| Charitable activities                         | 19,260                              | 17,077                              |
| Governance costs                              | -                                   | 1,110                               |
| Total resources expended                      | <u>19,260</u>                       | <u>18,187</u>                       |
| Net movements in funds                        | 15,501                              | 12,859                              |
| <b>Reconciliation of funds</b>                |                                     |                                     |
| Total funds brought forward                   | <u>342,775</u>                      | <u>329,916</u>                      |
| Total funds carried forward                   | <u><u>358,276</u></u>               | <u><u>342,775</u></u>               |

This page does not form part of the statutory financial statements.

**North Somerset Mencap**  
**Statement of financial activities by fund Year Ended 30 June 2022**

..... *continued*

|                                | <b>Restricted<br/>Funds<br/>2022</b> | <b>Restricted<br/>Funds<br/>2021</b> |
|--------------------------------|--------------------------------------|--------------------------------------|
|                                | <b>£</b>                             | <b>£</b>                             |
| <b>Resources expended</b>      |                                      |                                      |
| Charitable activities          | -                                    | 1,250                                |
| Total resources expended       | -                                    | 1,250                                |
| Net movements in funds         | -                                    | (1,250)                              |
| <b>Reconciliation of funds</b> |                                      |                                      |
| Total funds brought forward    | 2,005                                | 3,255                                |
| Total funds carried forward    | 2,005                                | 2,005                                |

This page does not form part of the statutory financial statements.