

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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North Somerset Mencap
Reference and Administrative Details

Charity name	North Somerset Mencap
Charity registration number	1144376
Company registration number	05334328
Principal office	Nut Tree House Badgworth Axbridge Somerset BS26 2QJ
Registered office	Nut Tree House Badgworth Axbridge Somerset BS26 2QJ
Trustees	Mr Glenn Twiselton, Treasurer Mrs Jane Bourn (resigned 1 July 2023) Mrs Anita Fay Brown Mr Nick Fuller, Chairperson Mr Russell Hill Mrs Margery Twiselton
Secretary	Mr Glenn Twiselton, Secretary
Bankers	Lloyds Bank PO Box 1000 Andover BX1 1LT
Accountant	Phoenix Global Advisory Group Limited 4 Yeo Bank Business Park Kenn Road Clevedon North Somerset 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 Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Note	£	£	£	£
Incoming resources					
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>
Resources expended					
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
Reconciliation of funds					
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	£	£	£	£
Fixed assets					
Tangible assets	8		300,000		300,000
Current assets					
Investments	9	27,000		27,000	
Cash at bank and in hand		43,436		36,590	
		<u>70,436</u>		<u>63,590</u>	
Creditors: Amounts falling due within one year	10	<u>(960)</u>		<u>(3,309)</u>	
Net current assets			<u>69,476</u>		<u>60,281</u>
Net assets			<u><u>369,476</u></u>		<u><u>360,281</u></u>
The funds of the charity:					
Restricted funds			2,004		2,005
Unrestricted funds					
Revaluation reserve		238,000		238,000	
Unrestricted income funds		<u>129,472</u>		<u>120,276</u>	
Total unrestricted funds			<u>367,472</u>		<u>358,276</u>
Total charity funds			<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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and legacies				
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

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

4 Incoming resources from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Charitable activity 1				
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

	Donations and legacies	Charitable activity 1	Total
	£	£	£
Direct costs			
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

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

9 Current asset investments

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

10 Creditors: Amounts falling due within one year

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

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 2022	Incoming resources	Resources expended	At 30 June 2023
	£	£	£	£
General Funds				
Unrestricted income fund	360,777	26,349	(19,654)	367,472
Restricted Funds				
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 Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	300,000	-	300,000	300,000
Current assets	68,431	2,005	70,436	63,590
Creditors: Amounts falling due 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

	Unrestricted income fund 2023	Unrestricted income fund 2022
	£	£
Incoming resources		
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>
Resources expended		
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
Reconciliation of funds		
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*

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

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