

**MENSA INTERNATIONAL LIMITED**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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**MENSA INTERNATIONAL LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**DIRECTORS:**

C J Leek  
B J Liljeqvist  
L Bakerink  
M S Dettinger  
P H W Frohler  
I Holz  
J Cywinski

**SECRETARY:**

M L Feenan

**REGISTERED OFFICE:**

Slate Barn  
Church Lane  
Caythorpe  
Grantham  
Lincolnshire  
NG32 3EL

**REGISTERED NUMBER:**

00848100 (England and Wales)

**AUDITORS:**

Duncan & Toplis Limited, Statutory Auditor  
18 Northgate  
Sleaford  
Lincolnshire  
NG34 7BJ

**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		1		1
Tangible assets	5		3,899		1,553
Investments	6		<u>1,654</u>		<u>1,641</u>
			5,554		3,195
<b>CURRENT ASSETS</b>					
Debtors	7	78,007		71,249	
Cash at bank and in hand		<u>838,265</u>		<u>557,985</u>	
		916,272		629,234	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>88,314</u>		<u>54,538</u>	
<b>NET CURRENT ASSETS</b>			<u>827,958</u>		<u>574,696</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>833,512</u>		<u>577,891</u>
<b>RESERVES</b>					
Income and expenditure account			<u>833,512</u>		<u>577,891</u>
			<u>833,512</u>		<u>577,891</u>

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved and authorised for issue by the Board of Directors and authorised for issue on 9 September 2021 and were signed on its behalf by:

J Cywinski - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. STATUTORY INFORMATION**

Mensa International Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Component income from national Mensa organisations is notified by these organisations and receivable on a quarterly basis. Income is recognised in the quarter it is received or once the receivable amount due is known.

Income received in relation to the use of the Mensa name and trademark is included as received.

**Intangible assets**

The licence, name and logo are included at cost less amortisation.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 15% on reducing balance and not provided

Tangible fixed assets are held at cost less depreciation.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2019 - 2).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

4. INTANGIBLE FIXED ASSETS

Patents  
and  
licences  
£

**COST**

At 1 January 2020  
and 31 December 2020

10,270

**AMORTISATION**

At 1 January 2020  
and 31 December 2020

10,269

**NET BOOK VALUE**

At 31 December 2020  
At 31 December 2019

1

1

5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 January 2020  
Additions  
At 31 December 2020

3,572

3,034

6,606

**DEPRECIATION**

At 1 January 2020  
Charge for year  
At 31 December 2020

2,019

688

2,707

**NET BOOK VALUE**

At 31 December 2020  
At 31 December 2019

3,899

1,553

6. FIXED ASSET INVESTMENTS

The shares in group undertakings present a 100% holding of the ordinary share capital of Intermensa Limited, a dormant non trading company.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade debtors	70,843	67,784
Other debtors	<u>7,164</u>	<u>3,465</u>
	<u>78,007</u>	<u>71,249</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts	2,195	-
Trade creditors	36,123	27,107
Taxation and social security	4,596	-
Other creditors	45,400	27,431
	<u>88,314</u>	<u>54,538</u>

9. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Simon Syddall BFP FCA (Senior Statutory Auditor)  
for and on behalf of Duncan & Toplis Limited, Statutory Auditor

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