

Registered Charity Number  
1144376

Registered Company Number  
5334328

North Somerset Mencap  
Report and Accounts  
For The Year Ended  
30 June 2019

Griggs Goodrum  
Chartered Accountants  
99 High Street  
Yatton  
Bristol  
BS49 4DR



**North Somerset Mencap**  
**(A company limited by guarantee)**

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# **North Somerset Mencap**

**(A company limited by guarantee)**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

### **Trustees**

N Fuller, Chairperson  
J Tolhurst, Vice Chairperson (resigned 1.1.19)  
G A Twiselton, Treasurer  
J Bourn  
A F Brown  
M Twiselton  
M Hobbs (resigned 31.1.20)  
S Gale (resigned 1.1.19)  
J Schofield (resigned 1.1.19)  
K Sawyer (resigned 1.1.19)  
E C Eveleigh (1.1.19)

NSM

### **Secretary**

G Twiselton

### **Registered Office**

Nut Tree House, Badgworth, Axbridge, Somerset BS26 2QJ

### **Registered Number**

5334328 (England and Wales)

### **Registered Charity Number**

1144376 (England and Wales)

### **Independent Examiner**

Louise Goodrum FMAAT ATT, Griggs Goodrum, Chartered Accountants,  
99 High Street, Yatton, Bristol BS49 4DR

### **Bankers**

Lloyds Bank, PO Box 1000, Andover, BX1 1LT

### **Solicitors**

Reddings Corporate Law Ltd, Reddings, Oakridge Lane, Sidcot, N Somerset BS25 1LZ

# **North Somerset Mencap**

**(A company limited by guarantee)**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2019**

The Trustees present their report together with the financial statements for the year ended 30 June 2019.

### **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 of 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 of 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 well-being.

The charity's property, 4a The Beach, houses 4 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 licensed to and managed by Royal Society Mencap. It has 4 tenants who each have their own room with communal kitchen, bathroom and living room. They are supported by a team who work in shifts to provide support. The support team are provided by Royal Society Mencap. The Hostel itself is repaired and maintained by North Somerset Mencap. The Hostel has required substantial maintenance in the last few years.

The Cool Summer Club organises and runs activities throughout the summer holidays for young adults with learning disabilities. This has proved a very popular club with an increase in attendance. It is run by volunteers.

## **North Somerset Mencap**

**(A company limited by guarantee)**

**REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2019 contd...**

### **Achievements and plans contd....**

The Sports Section is also 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 also organise a disco on a monthly basis - another popular event.

Unfortunately this section runs at a deficit, primarily due to transport costs. Several of the young people who attend can only do so by transport that is primarily funded by the charity.

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

### **Financial review**

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

4a The Beach income has exceeded the maintenance costs.

The Cool Summer Club have secured grants from various local councils to help finance the resources used by this section.

The sports section has created a deficit primarily due to the provision of transport to its members. The charity are looking at ways of fundraising to provide more money for the transport and also at alternative forms of transport.

The charity is looking more closely at fundraising ideas and grant applications to cover the above costs and those of the Project Co-ordinator, without whom the charity would not be able to fulfill all its activities.

### **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.

## **North Somerset Mencap**

**(A company limited by guarantee)**

### **Trustees' responsibilities in relation to the financial statements**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed , subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

The above Report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Approved by the Trustees and signed on their behalf by:

**Mr N Fuller**  
**Chairman**



**23 March 2020**

# North Somerset Mencap

(A company limited by guarantee)

## 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 2019, which are set out on pages 6 to 12.

### Respective responsibilities of Foundation Managers and examiner.

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

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

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102)

have not been met; or

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

**Louise Goodrum FMAAT ATT**

99 High Street

Yatton

North Somerset

BS49 4DR

23 March 2020

**North Somerset Mencap**  
(A company limited by guarantee)

**Statement of Financial Activities  
for the year ended 30 June 2019**

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	2019 £	2019 £	2019 £	2018 £
<b>Incoming resources</b>					
<b><i>Incoming resources from generated funds</i></b>					
Voluntary Income		4,720	4,801	9,521	5,974
Activities for generating funds		651	-	651	3,019
Investment Income	5	300	-	300	242
Incoming resources from charitable activities		22,823	-	22,823	24,627
<b>Total incoming resources</b>		<b>28,494</b>	<b>4,801</b>	<b>33,295</b>	<b>33,862</b>
<b>Resources expended</b>	4				
<b><i>Costs of generating funds</i></b>					
Costs of generating voluntary income		0	-	0	242
Costs of charitable activities	6	45,831	2,067	47,898	26,091
Governance costs		1,091	-	1,091	1,496
<b>Total resources expended</b>		<b>46,922</b>	<b>2,067</b>	<b>48,989</b>	<b>27,829</b>
<b>Net ingoing resources before transfer between funds</b>	3	<b>-18,428</b>	<b>2,734</b>	<b>-15,694</b>	<b>6,033</b>
<b>Gross transfers between funds</b>		-	-	-	-
<b>Net ingoing resources before other recognised gains and losses</b>		<b>-18,428</b>	<b>2,734</b>	<b>-15,694</b>	<b>6,033</b>
<b>Other recognised gains and losses</b>					
<b>Net movement in funds</b>		<b>-18,428</b>	<b>2,734</b>	<b>-15,694</b>	<b>6,033</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>107,570</b>	<b>4,442</b>	<b>112,012</b>	<b>105,979</b>
<b>Total Funds carried forward</b>		<b>89,142</b>	<b>7,176</b>	<b>96,318</b>	<b>112,012</b>

The notes on pages 8 to 12 form an integral part of these accounts.

**North Somerset Mencap**  
(A company limited by guarantee)

**Balance Sheet as at 30 June 2019**

	Notes	2019	2018
		£	£
<b>Fixed Assets</b>			
Tangible assets		300,000	300,000
<b>Total fixed assets</b>		<u>300,000</u>	<u>300,000</u>
<b>Current assets</b>			
Current assets investments	8	27,000	27,000
Cash at bank and in hand		12,927	26,690
Debtors		4,471	
<b>Total current assets</b>		<u>44,398</u>	<u>53,690</u>
<b>Creditors</b>	9		
amounts falling due within one year		<u>-10,080</u>	<u>-3,678</u>
<b>Net current assets</b>		<u>34,318</u>	<u>50,012</u>
<b>Total assets</b>		<u>334,318</u>	<u>350,012</u>
<b>The funds of the charity</b>			
Revaluation reserve		238,000	238,000
<b>Unrestricted income funds</b>			
Accumulated funds		89,142	107,570
<b>Total unrestricted funds</b>		<u>89,142</u>	<u>345,570</u>
<b>Restricted revenue funds</b>			
Accumulated funds		7,176	4,442
<b>Total restricted funds</b>		<u>7,176</u>	<u>4,442</u>
<b>Total charity funds</b>		<u>334,318</u>	<u>350,012</u>

For the year ending on 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

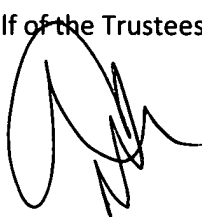
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for complying with the requirement of the Act with respect to accounting records and for the preparation of accounts.

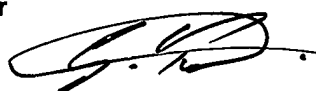
These financial statements have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with SORP (FRS 102).

Signed on behalf of the Trustees

**N Fuller**  
Chairman



**G Twiselton**  
Treasurer



**23 March 2020**

**North Somerset Mencap**  
**(A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 30 June 2019**

These accounts have been prepared in compliance with the provisions of FRS 102, Section 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

**1. Accounting Policies**

The accounts have been prepared on a historical cost basis. The accounts are prepared in sterling, which is the functional currency of the entity.

The accounts also comply with the Statement of Recommended Practice, Accounting and Reporting by Charities preparing their account in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity is a non profit making organisation and a registered charity and is generally exempt from taxation under the Taxes Act. There is no taxation charge for the year.

**2. Funds Structure Policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed on them.

<b>3. Surplus for the period</b>	<b>2019</b>
	<b>£</b>
<b>This is stated after crediting</b>	
Revenue turnover from ordinary activities	33,295
<b>and after charging</b>	
Independent examiner's fees	830
Insurance	0
Other fees	261

**4. Detailed analysis of certain transactions required by the 2005 revision to the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales (effective April 2005 and revised May 2008)**

Various items of support costs and charitable expenditure which are required by the SORP to be disclosed in the notes to the accounts are set out in the Detailed Schedule to the Statement of Financial Activities on pages 11 & 12 and should be read together with these notes.

**North Somerset Mencap**  
**(A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 30 June 2019 contd....**

<b>5. Investment Income</b>	<b>2019</b>
	<b>£</b>
National Savings Income Bond interest received.	300

<b>6. Staff Costs and emoluments</b>	<b>2019</b>
	<b>£</b>
Gross salaries	10,636
	<u>10,636</u>

There were no fees or other remuneration paid to the trustees. There were no employees with emoluments in excess of £60,000 per annum.

<b>7. Tangible fixed assets</b>	<b>Land &amp; Buildings</b>
	<b>£</b>
At valuation 1 July 2012	300,000
Depreciation charge for the year	-
At 30 June 2019	<u>300,000</u>

The historical cost of freehold land and buildings included above at a valuation of £300,000 was £62,000. There is no depreciation of the land and buildings.

<b>8. Investments held as current assets</b>	<b>2019</b>
	<b>£</b>
National Savings Income Bonds	27,000
Trade debtors	4,471

<b>9. Creditors: amounts falling due within one year</b>	<b>2019</b>
	<b>£</b>
Trade creditors	8648
Accrued expenses	830
PAYE and NI	215
Deferred income and grants in advance (see below)	387
	<u>10,080</u>
<b>Deferral included in creditors</b>	
Jane Howell	<u>387</u>

The deferral included in creditors relates to a grant where there are conditions which must be fulfilled prior to entitlement or use of the grant or donation by the charity.

**10. Revaluation reserve**

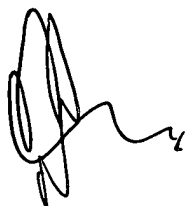
Land and buildings were revalued in June 2006 by C J Hole on the basis of open market value. An amount of £238,000 was transferred to the revaluation reserve.

**North Somerset Mencap**  
**(A company limited by guarantee)**  
**Notes to the Accounts**  
**for the year ended 30 June 2019 contd....**

**11. Share capital**

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of winding up is limited by guarantee to an amount not exceeding £1 per member.

Mr N Fuller

A handwritten signature in black ink, appearing to be 'N Fuller', with a stylized flourish at the end.

23 March 2020

**North Somerset Mencap**  
**(A company limited by guarantee)**  
**Detailed Schedule to the Statement of Financial Activities**  
**for the year ended 30 June 2019**

These schedules are an intrinsic part of the accounts required to comply with the 2008 revision of the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England and Wales, revised June 2008. However, they are not part of the statutory accounts required under the provisions of the Companies Act 2006 in relation to incorporated charities.

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Incoming Resources	2019	2019	2019	2018
Voluntary Income	£	£	£	£
<b>Grants, legacies and donations</b>				
<b>Government and public bodies</b>				
Council grants to Cool Summer Club	-	400	400	650
<b>Total</b>	-	400	400	650
<b>Non government and non public bodies</b>				
General donations to Cool Summer Club	-	300	300	
General donation to 4a The Beach	-	3,500	3,500	
General donations	4,720	-	4,720	4505
<b>Total</b>	4,720	3,800	8,520	4505
<b>Total grants, legacies and donations received</b>	4,720	4,200	8,920	5155
<b>Other voluntary income</b>				
Member subscriptions - Cool Summer Club	-	601	601	819
<b>Total</b>	-	601	601	819
<b>Total Voluntary Income</b>	4,720	4,801	9,521	5974
<b>Activities for generating funds</b>				
Fundraising activities - general	651	-	651	3019
<b>Total of activities for generating funds</b>	651	0	651	3019
<b>Investment Income</b>				
National Savings Income bond interest received	300	-	300	242
<b>Total Investment Income</b>	300	-	300	242
<b>Incoming resources from charitable activities</b>				
Letting of 4a The Beach for charitable purposes	21,779	-	21,779	23776
Millfield trip	47	-	47	0
Sports and disco income	997	-	997	851
<b>Total incoming resources from charitable activities</b>	22,823	-	22,823	24627
<b>Total Incoming Resources</b>	28,494	4,801	33,295	33862

# North Somerset Mencap

(A company limited by guarantee)

Detailed Schedule to the Statement of Financial Activities  
for the year ended 30 June 2019 contd....

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
<i>Costs of generating voluntary income</i>	2019 £	2019 £	2019 £	2018 £
Fundraising publicity (inc. Just Giving)	-	-	-	242
<b>Total costs of generating voluntary income</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>242</b>
<b>Charitable expenditure</b>				
<i>Costs of objectives in furtherance of the charities objectives</i>				
Costs of 4a The Beach	25,835	-	25,835	4,967
	<b>25,835</b>	<b>-</b>	<b>25,835</b>	<b>4,967</b>
<i>Support costs of charitable activities</i>				
<i>Direct support costs</i>				
Gross wages and salaries - Project Co-ordinator	10,636	-	10,636	10,596
Millfield Trip	-	-	0	53
Sports etc.(unrestricted) Cool Summer Club (restricted)	6,850	2,067	8,917	8,480
	<b>17,486</b>	<b>2,067</b>	<b>19,553</b>	<b>19,129</b>
<i>Administration costs in support of charitable activities</i>				
Training and other costs - GDPR/Volunteer gifts	195		195	320
Administrative expenses - Project coordinator	1,983		1,983	1,563
Bank charges	152		152	-95
	<b>2,330</b>	<b>-</b>	<b>2,330</b>	<b>1,788</b>
<i>Professional fees in support of charitable activities</i>				
Accountancy fees - payroll administration	180	-	180	207
	<b>180</b>	<b>-</b>	<b>180</b>	<b>207</b>
<b>Total support costs</b>	<b>19,996</b>	<b>2,067</b>	<b>22,063</b>	<b>21,124</b>
<i>Grants paid to achieve the objects of the charity</i>				
Betty Johnson Allen Fund (U/R) Specialist Playschemes (R)	-	-	-	0
North somerset Caring Club	-	-	-	0
<b>Total of all grants paid</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total expended on charitable activities</b>	<b>45,831</b>	<b>2,067</b>	<b>47,898</b>	<b>26,091</b>
<i>Governance costs that are not direct management functions inherent in generating funds.</i>				
<i>Specific governance costs</i>				
Independent Examiner's Fees	830	-	830	842
Insurance - combined liability	-	-	0	511
Fees - AGM/affiliation fees/Co Hse	261	-	261	143
<b>Total governance costs</b>	<b>1,091</b>	<b>-</b>	<b>1,091</b>	<b>1496</b>