

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
  
**for**  
**Mentoring Plus Bath and**  
**North East Somerset Limited**

Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

**Mentoring Plus Bath and  
North East Somerset Limited**

**Contents of the Financial Statements  
for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 6
<b>Independent Examiner's Report</b>	7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10
<b>Notes to the Cash Flow Statement</b>	11
<b>Notes to the Financial Statements</b>	12 to 20
<b>Detailed Statement of Financial Activities</b>	21

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

Mentoring Plus is registered with the Charity Commission and is a company limited by guarantee. It is governed by its Memorandum and Articles of Association on incorporation on 11th October 2005, as amended by its special resolution dated March 2012.

**Objectives and Activities**

The following objectives and activities have been undertaken to further charitable purposes and for the public benefit. The objectives as amended in 2012 are:

- (a) To advance the education and training of young people at risk so that they are able to realise their full potential within their community and so that they are better able to integrate into society as a whole
- (b) To provide and assist in the provision of facilities in the interests of the social welfare of young people at risk with the object of improving their conditions of life
- (c) To relieve unemployment of young people at risk by provision of careers information and advice
- (d) To preserve and protect the health of young people at risk by the provision of advice and guidance.

**The main activities undertaken in relation to those purposes during the year.**

In its charitably funded projects, Mentoring Plus supports vulnerable and disadvantaged 7-21 year olds across Bath & North East Somerset (BathNES) referred for support by schools, social and health care professionals. In our volunteer mentoring project this age range now extends to 25 for young adults with a SEND diagnosis and in need of early help.

Young people are accepted for mentoring who are affected by multiple challenges at home and in education, including poverty, family breakdown and emotional difficulties. These challenges can place them at a number of risks: disengagement from education; few positive role models; anti-social or criminal behaviour; social isolation; and poor physical or mental wellbeing.

Alongside assessing young people's needs and hopes and supporting them directly with our own professionals, the Charity recruits, trains and supports adult volunteers from our community to mentor young people one-to-one for a year, following their positive interests. This helps build young people's confidence, aspiration, communication strengths and self-efficacy. These outcomes support their ability to identify pathways forward, overcome difficulties and fulfil their potential in education and employment. Part of this work (supporting young people aged over 11) is core funded by a local authority commission, with the remaining funding requirement being met from charitable sources.

Mentoring Plus provides a structured programme of inspirational group activities (arts, sporting, community and enterprise) weekly in term-time with additional school holiday sessions. These are designed to enable young people to try new things, build confidence and make new friends in a supported setting, while gaining access to inspirational role models.

Regular weekly activities for our volunteer mentoring cohort recommenced in September 2021, offering a supported small group environment and a choice of activities including sport, art, cookery, music, walks and visits. We also offer a weekly session for our Youth Reps advocacy group of previous mentees, aiming to build life skills while benefiting from their input in practice design, activity choices and fundraising. Our Girls' Group enables young people identifying as female to thrive in a supportive setting, discussing their choice of issues and trying new skills. All these groups moved back to in-person settings and mentees also benefit from free car transport to and from activities, without which most would be unable to access them.

Our professional mentoring practice continues its strong organic growth alongside volunteer mentoring. Demand for mentoring for higher-need mentees in more complex situations, including those refusing school or with special educational needs, remains very high. Most students' mentoring is funded through an EHCP or care budget and any surplus this paid work generates helps the long-term financial sustainability of our charitable work.

Since 2018 we have run a successful local authority-commissioned project to provide professional mentoring to primary and secondary students re-accessing education after exclusion, low attendance, a managed move between schools or a period outside mainstream education. Student & Family Support (SAFS) is fully funded by BathNES Council and supports up to 36 students aged 5-16 at any one time for a 16-week intervention.

Our professional mentoring practice continues its strong organic growth alongside volunteer mentoring. Demand for mentoring for higher-need mentees in more complex situations, including those refusing school or with special educational needs, remains very high. Most students' mentoring is funded through an EHCP or care budget and any surplus this paid work generates helps the long-term financial sustainability of our charitable work.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**The main activities undertaken in relation to those purposes during the year**

As part of its custodianship of Riverside Youth Hub, Mentoring Plus also delivers open-access youth clubs previously run by BathNES Council. Part-funded by BBC Children in Need, this work was delivered in partnership with local charity Bath Youth for Christ (the sessions have no religious content). 13-19 year olds from local communities, many affected by inequality of opportunity and low aspirations, are offered a safe space to meet friends, engage in activities and be supported by skilled youth workers.

**The main activities undertaken during the year to further the Charity's purpose for the public benefit**

In the year April 2021-March 2022, Mentoring Plus provided one-to-one volunteer mentoring to 64 x 11-21-year-olds and 39 x 7-11-year-olds. 79 young people benefited from professional mentoring. This combined total of 182 beneficiaries of community-based mentoring is higher than the previous year (151) with much of this growth coming from professional mentoring.

These numbers include those young people coming to the end of their mentoring year during this period and those recently matched at the end of it. In any one month, over 90 of these young people were working with a mentor, and others were in assessment with the organisation's professional practitioners.

In the 12 months the SAFS team directly mentored 109 students, an increase from the previous year's 88 students which were slightly lower than usual due to lockdowns. SAFS interventions last about 16 weeks in a typical year, with some extended to provide further support where needed.

Youth club delivery reached 20 young people with twice-weekly sessions, a small increase on 2020-21 but still lower than pre-Covid as young people showed less willingness to leave home and join in group activities. Numbers are picking up again in 2022. Those who access the clubs continue to enjoy the support of their youth workers and enjoy nutritious meals as part of every session.

We ran three volunteer mentor training sessions as usual across the year, which were in person but limited on numbers to allow for social distancing. We trained 34 new mentors which is lower than pre-Covid years where 45-50 would be trained. In common with many charities, we are seeing volunteer enquiries reduced post-lockdown as people prioritise time with family and travelling, and are having to work harder to attract sufficient numbers. Staff also volunteer and we have a good retention rate of previous mentors.

The Trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the Charity.

**The main achievements and performance of the Charity during the year**

All of our projects were still impacted by Covid disruption, with schools closing to year groups, individuals having to isolate repeatedly and young people's activities for Christmas 2021 feeling unsafe to offer due to the Omicron variant.

With this backdrop, outdoor school holiday activity sessions were especially valued and young people enjoyed bushcraft, falconry, farm visits and rock climbing. We thank staff and volunteers for so much flexibility and imagination, finding ways to keep young people feeling connected despite many frustrations, delays and cancelled sessions.

Mentoring Plus continued delivering its renewed local authority commission for volunteer mentoring. This commission runs from April 2021 to at least March 2024, at which point there is scope for extension until March 2026. The commission contributes £65,000 per year towards the cost of volunteer mentoring (about one third of the total cost) for 11-21 year olds. This service now extends to 21-25 year olds with a SEND diagnosis in need of early help.

Our SAFS commission awarded in 2018 was extended for another 2 years from August 2021. This reflects the very positive outcomes, relationships and reputation this service has built for independent advocacy for students in need of support to re-access mainstream education. We are grateful for strong and supportive relationships with our commissioning teams for both these commissions, which allow us to work effectively across our county to support young people most in need. From September 2022 this contract is being extended to include a 1-year pilot project offering early help to students at risk of anxiety-based school avoidance.

We benefited from community partnerships in offering inspiring opportunities, such as Georgian lido Cleveland Pools engaging Youth Reps in an inter-generational film project, and Holburne Museum offering youth club participants a full day jewellery making project.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**The main achievements and performance of the Charity during the year**

It's part of our mission to share our practice generously to reach the maximum numbers of beneficiaries possible. Local independent school Kingswood helped re-energise our schools peer mentor training programme, enabling older students to mentor younger. Four state schools followed suit, engaging us to provide training and helping to embed a mentoring culture among their students.

As part of our diversified funding strategy we often trial new enterprise projects, especially where young people can get involved. In December 2021 we launched a new website with an online shop which allowed us to sell nearly 200 fresh Christmas trees over one weekend. Many new community connections were forged and we aim to repeat the project, with refinements, for Christmas 2022.

In 2021-22 Mentoring Plus received valuable help from organisations in our community including Roper Rhodes, Bath University Management School, Mayden, Holburne Museum, Bath Festivals, Brewin Dolphin, Fresh Student Housing, EZ Education, Breathing Space and Bath Marches, The Apartment at the Barn, Bathavon Rotary Club and Rotary Club of Bath, Prior Park School, Yeo Valley and Bath Outdoors. Thank you to them, and to all our individual donors who make our work possible.

We also gratefully received valued funding from grant-giving organisations including Quartet Foundation, Henry Smith Charity, Sobell Foundation, KFC Foundation, Foundation for Children, Bath & NE Somerset Council, Charles Hayward Foundation, St James's Place Charitable Foundation, Dandia Charitable Trust, The National Lottery Reaching Communities Fund, The Medlock Charitable Trust, BBC Children in Need, Postcode Lottery, Newby Trust, The Joyce Fletcher Charitable Trust, The Clothworkers Foundation, The Hedley Foundation, Sperring Foundation, Bath Moral Welfare Fund, Denman Charitable Trust, Van Neste Foundation, Global's Make Some Noise, Local Giving and Monday Charitable Trust.

We ended the financial year with the happy news that our work was recognised for a second time with a Bath Life Award as Charity of the Year.

**The difference the Charity's performance during the year has made to the beneficiaries of the Charity**

The outputs listed above are measured alongside qualitative assessment of young people's progress at least monthly, and quarterly reporting across the cohort against 18 measures of observed outcomes, recording relevant evidence. Our most recent outcome reporting includes:

- 93% were observed to be or reported feeling safer
- 93% were positively engaged in education, employment or training
- 83% showed improved emotional wellbeing
- 96% reported higher aspirations for their future
- 96% showed improved confidence and self esteem

Mentees also rate the Charity's service to them, giving an average score of 9 out of 10 for the period.

The SAFS team continue to meet all the performance expectations set by BathNES Council commissioners for a cohort at a significantly higher level of need and case complexity. Outcomes are measured termly and for term 3 2021-2 include:

- 42% of students were successfully supported fully back into education (with others continuing interventions into the following period)
- 62% showed increased engagement in learning
- 58% showed increased attendance
- 51% also showed improved emotional wellbeing.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**How our achievements and performance during the year have benefited wider society**

The needs of young people referred to Mentoring Plus are identified through behaviours such as anxiety, social withdrawal, disruption or non-engagement at school, criminal and anti-social behaviour in the community, being perpetrators or victims of bullying, and harm to themselves and others. Young people are referred to us by schools, other charities and agencies, statutory care services, families and others.

Young people referred for volunteer and professional mentoring during the year showed disengagement from school or risk of exclusion, signs of anti-social behaviour, significant challenges with family or peers and issues with emotional wellbeing. A number were in or leaving care including kinship care settings.

Many live in neighbourhoods in south-west Bath often experiencing high deprivation and poor educational outcomes. Others live in smaller towns and villages in rural NE Somerset where lower income levels are compounded by poor transport provision and lack of amenities. The remainder live in the rest of greater Bath.

Our work with mentors to help young people understand and overcome underlying difficulties enables them to improve key relationships, engage with education, training or employment, and maximise their potential. With a focus on early intervention and support, mentoring will save society considerable costs, e.g. in reduced earnings, social and health care, and criminal justice, as well as directly improving the wellbeing of vulnerable and disadvantaged young people.

Our adult volunteer mentors reported on their increased well-being and sense of purpose from volunteering, and valued the quality of training and supervision they received.

Partnerships with local professionals, charities and organisations help to strengthen the Charity's good practice and the quality of support offered to vulnerable young people. Our training and support build vital skills for our volunteers and the organisations to whom they belong, and build cohesion in our community.

**Structure, governance and management of the Charity**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

We are fortunate in having long-serving Trustees with a range of relevant skills and experience to guide our practice and govern our operation. Trustees are appointed for 3-year terms. Our Board of Trustees offer a wider skill set in support of our strategic requirements. Our chair is expert in the academic and practical application of psychology relevant to our service users, complemented by experience of senior management in large charities.

Our treasurer has previously managed multi-million-pound commercial projects. The Trustee Board also includes a law firm partner, a wealth manager, a retired head teacher, an experienced professional charity fundraiser and an expert property developer.

Our Chief Executive has responsibility for the day-to-day running of the Charity and all operational matters. Every two months the full Trustee Board meet with key staff to scrutinise delivery performance and to inform the strategic direction of the Charity. A financial review process is a standing item for each of the Trustee meetings, including regular reflection on our risk register.

Chief Executive Officer Ruth Keily continues to be supported by the charity's Leadership Group, together managing strategy, delivery, risk management and funding. This comprises Ruth Keily, Head of Practice Kev Long, Head of Business and Operations Rachel Harris, and Head of Fundraising & Communications Jenny Perez.

We continued our commitment to staff development this year. Meg Ely was promoted to Senior Practitioner for Professional Mentoring and Volunteer Co-ordinator Chris Hart maintains this responsibility but also stepped up to being Volunteer Mentoring Practitioner. Previous freelancer Amy Austin became Youth Mentor and we welcomed new practitioners Lou Welch, Samantha Fountain and Sarah Quarren-Evans, all from education backgrounds.

The policies that underpin our delivery model are reviewed annually by staff, Trustees and BathNES Council as an external safeguarding and delivery auditor. Updated policies and procedures are circulated to all staff and volunteers. Safeguarding, health and safety and risk assessment processes are undertaken for each activity. These are reviewed, recorded and acted on after each activity or mentoring session and are a standing item at weekly team meetings.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**Structure, governance and management of the Charity**

Staff training is a key priority, in particular child safeguarding and related skills. Practitioners continue training in the Thrive child support framework, as well as undertaking further training in areas including SAFE contraceptive advice, bereavement support and supporting speech and language needs.

Our Board has procedures in place to advertise for Trustees with specific skills and resources to offer where they judge these would complement the existing Board for the benefit of the Charity. All candidates applying for Trustee role(s) are considered subject to meeting criteria set out, and our safer recruitment procedures, and voted upon with the ultimate decision in the hands of the Chair.

**Ethical fundraising**

The Charity operates according to an ethical fundraising policy prepared within guidelines provided by the Institute of Fundraising and the Fundraising Regulator. This governs Trustees' review and decision-making processes over solicited and unsolicited donations from individuals or businesses, large and anonymous donations and activities of external fundraisers, with the purpose of safeguarding potentially vulnerable donors, and the positive reputation of the Charity in light of its charitable objectives.

**Financial review of the position at the reporting date, 31 March 2022**

Having ended the previous two years with a surplus of (2020-21 £57,450; 2019-20 £62,787) the charity ended 2021-22 with a deficit of £22,915 representing 3% of income.

Income was higher than 20-21 at £726,969 (£649,457) while expenditure of £749,884 was significantly higher than 20-21 (£592,007) reflecting a post-lockdown return to full in-person service delivery with its related costs, as well as investment in new service delivery staff in our growing professional mentoring project.

We were fortunate in securing a number of significant grants from charitable trusts in 21-22, although so far in 2022-23 the availability of major grants is lower and the competition for funds very much higher. As for many neighbouring charities, community fundraising was at a greatly reduced level compared to pre-pandemic, with many events cancelled or rescheduled, while corporate giving and fundraising was impacted by disruption and hybrid working. Together, this led to an increase in our restricted reserves and reduction in unrestricted reserves at year end.

We anticipate that the financial year 2022-23 will be significantly impacted by these continued trends, as well as Ukraine charities attracting funding and rising inflation. We continue to pursue additional earned income as part of our diversified funding strategy with the aim of limiting the impact of these factors on our delivery, which is all the more vital as the families of our young people come under unprecedented financial pressure.

Over the last two financial years the Trustees judge that our financial performance represented a solid base ready for responding to need and the funding climate in the years ahead. The Trustees therefore consider this financial performance by the Charity during the year to be good in the context of great service demand and economic uncertainty.

**Policies on reserves**

It is our policy to hold unrestricted reserves of 3-6 months of running costs. For the reasons outlined above, our unrestricted reserves reduced to £107,055 at 31 March 2022 (20-21: £188,310), while restricted reserves rose to £101,221 (£42,881). Unrestricted reserves represent over 2 months' full running costs which is lower than our reserves policy. Rebuilding unrestricted reserves is a key aim as far as possible in the current funding climate, through continued focus on income-earning activities and small but consistent monthly cash deposits.

The Board of Trustees is satisfied that the Charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Report of the Trustees  
for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
05589316 (England and Wales)

**Registered Charity number**  
1112534

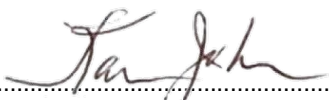
**Registered office**  
Riverside Youth Hub  
York Place  
Bath  
BA1 6AE

**Trustees**  
T Annear  
A Banks  
J Bartholomew  
Dr K John  
L Mclsaac  
M Carter  
P Watson

**Independent Examiner**  
James Gare FCA DChA  
Institute of Chartered Accountants in England & Wales  
Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Approved by order of the board of trustees on .....14 October 2022..... and signed on its behalf by:

  
.....  
Dr K John - Trustee



**Independent Examiner's Report to the Trustees of  
Mentoring Plus Bath and  
North East Somerset Limited**

**Independent examiner's report to the trustees of Mentoring Plus Bath and North East Somerset Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare FCA DChA  
Institute of Chartered Accountants in England & Wales  
Monahans  
Chartered Accountants  
Fortescue House  
Court Street  
Trowbridge  
Wiltshire  
BA14 8FA

Date: 14 October 2022.....

**Mentoring Plus Bath and  
North East Somerset Limited**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	95,753	-	95,753	92,105
<b>Charitable activities</b>					
Mentoring services		428,092	203,076	631,168	557,200
Investment income	3	<u>48</u>	-	<u>48</u>	<u>152</u>
<b>Total</b>		<u>523,893</u>	<u>203,076</u>	<u>726,969</u>	<u>649,457</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	9,386	-	9,386	5,017
<b>Charitable activities</b>					
Mentoring services	6	<u>599,095</u>	<u>141,403</u>	<u>740,498</u>	<u>586,990</u>
<b>Total</b>		<u>608,481</u>	<u>141,403</u>	<u>749,884</u>	<u>592,007</u>
<b>NET INCOME/(EXPENDITURE)</b>		(84,588)	61,673	(22,915)	57,450
<b>Transfers between funds</b>	17	<u>3,333</u>	<u>(3,333)</u>	-	-
<b>Net movement in funds</b>		(81,255)	58,340	(22,915)	57,450
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		188,310	42,881	231,191	173,741
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>107,055</u>	<u>101,221</u>	<u>208,276</u>	<u>231,191</u>

The notes form part of these financial statements

**Mentoring Plus Bath and  
North East Somerset Limited**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	11	5,897	-
Tangible assets	12	<u>13,869</u>	<u>2,342</u>
		19,766	2,342
<b>CURRENT ASSETS</b>			
Debtors	13	43,853	20,753
Cash in hand		<u>209,365</u>	<u>235,660</u>
		253,218	256,413
<b>CREDITORS</b>			
Amounts falling due within one year	14	(64,708)	(27,564)
		<u>188,510</u>	<u>228,849</u>
<b>NET CURRENT ASSETS</b>		<u>188,510</u>	<u>228,849</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>208,276</u>	<u>231,191</u>
<b>NET ASSETS</b>		<u>208,276</u>	<u>231,191</u>
<b>FUNDS</b>			
Unrestricted funds	17	107,055	188,310
Restricted funds		<u>101,221</u>	<u>42,881</u>
<b>TOTAL FUNDS</b>		<u>208,276</u>	<u>231,191</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....14 October 2022..... and were signed on its behalf by:

  
.....  
K John - Trustee

**Mentoring Plus Bath and  
North East Somerset Limited**

**Cash Flow Statement  
for the Year Ended 31 March 2022**

Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Cash generated from operations	1 <u>522</u>	<u>67,955</u>
Net cash provided by operating activities	<u>522</u>	<u>67,955</u>
<b>Cash flows from investing activities</b>		
Purchase of intangible fixed assets	(8,845)	-
Purchase of tangible fixed assets	<u>(17,972)</u>	<u>(1,122)</u>
Net cash used in investing activities	<u>(26,817)</u>	<u>(1,122)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		
	(26,295)	66,833
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>235,660</u>	<u>168,827</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>209,365</u>	<u>235,660</u>

The notes form part of these financial statements

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Cash Flow Statement  
for the Year Ended 31 March 2022**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(22,915)	57,450
<b>Adjustments for:</b>		
Depreciation charges	9,393	5,624
(Increase)/decrease in debtors	(23,100)	7,556
Increase/(decrease) in creditors	<u>37,144</u>	<u>(2,675)</u>
<b>Net cash provided by operations</b>	<u>522</u>	<u>67,955</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.21 £	Cash flow £	At 31.3.22 £
<b>Net cash</b>			
Cash at bank and in hand	<u>235,660</u>	<u>(26,295)</u>	<u>209,365</u>
	<u>235,660</u>	<u>(26,295)</u>	<u>209,365</u>
<b>Total</b>	<u>235,660</u>	<u>(26,295)</u>	<u>209,365</u>

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

Mentoring Plus Bath and North East Somerset Limited is a charitable company limited by guarantee registered in England and Wales. The address of the registered office is given in the legal and administrative information on page 6 of these financial statements. The nature of the charity's operations and principal activities are provided in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Income**

All income is recognised in the Statement of Financial Activities (SoFA) once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Voluntary income received by way of grants, donations and gifts is included in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

The value of any volunteer help received is not included in the accounts.

Investment income is included in the accounts when receivable.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes the costs associated with attracting voluntary income, fundraising costs and investment management costs.
- Expenditure on charitable activities includes the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
- Other expenditure represents those items not falling into the categories above.

**Website development**

Amortisation is being provided on a 33% straight line basis.

**Tangible fixed assets**

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

- |                       |                              |
|-----------------------|------------------------------|
| Fixtures and fittings | - 20% on straight line basis |
| Computer equipment    | - 33% on straight line basis |

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES - continued**

**Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**2. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Events & community fundraising	<u>95,753</u>	<u>92,105</u>

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Bank interest	<u>48</u>	<u>152</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2022	2021
		£	£
Training and extended services	Mentoring services	157,456	89,951
Grants and commissions	Mentoring services	<u>473,712</u>	<u>467,249</u>
		<u>631,168</u>	<u>557,200</u>

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Fundraising	<u>9,386</u>	<u>5,017</u>

**6. CHARITABLE ACTIVITIES COSTS**

All charitable activity costs related to providing mentoring services (2021 the same).

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	6,445	5,624
Website development amortisation	2,948	-
Independent Examiner's fees - examination work	3,700	3,456
Independent Examiner's fees - other work	<u>862</u>	<u>-</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**9. STAFF COSTS**

	2022	2021
	£	£
Wages and salaries	466,468	378,165
Social security costs	41,783	33,195
Other pension costs	<u>34,523</u>	<u>31,068</u>
	<u>542,774</u>	<u>442,428</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	19	20
Charity staff	<u>19</u>	<u>20</u>

No employees received emoluments in excess of £60,000.

The key management of the Charity comprise the Trustees and Leadership Group of four staff members. The total employee benefits of the key management personnel of the Charity were £188,383 (2020: £192,635).



**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	92,105	-	92,105
<b>Charitable activities</b>			
Mentoring services	137,277	419,923	557,200
Investment income	<u>152</u>	<u>-</u>	<u>152</u>
<b>Total</b>	<u>229,534</u>	<u>419,923</u>	<u>649,457</u>
<b>EXPENDITURE ON</b>			
Raising funds	5,017	-	5,017
<b>Charitable activities</b>			
Mentoring services	<u>157,517</u>	<u>429,473</u>	<u>586,990</u>
<b>Total</b>	<u>162,534</u>	<u>429,473</u>	<u>592,007</u>
<b>NET INCOME/(EXPENDITURE)</b>	67,000	(9,550)	57,450
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>121,310</u>	<u>52,431</u>	<u>173,741</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>188,310</u>	<u>42,881</u>	<u>231,191</u>

**11. INTANGIBLE FIXED ASSETS**

	Website development £
<b>COST</b>	
Additions	<u>8,845</u>
<b>AMORTISATION</b>	
Charge for year	<u>2,948</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>5,897</u>
At 31 March 2021	<u>-</u>

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	-	25,158	25,158
Additions	<u>11,345</u>	<u>6,627</u>	<u>17,972</u>
At 31 March 2022	<u>11,345</u>	<u>31,785</u>	<u>43,130</u>
<b>DEPRECIATION</b>			
At 1 April 2021	-	22,816	22,816
Charge for year	<u>2,269</u>	<u>4,176</u>	<u>6,445</u>
At 31 March 2022	<u>2,269</u>	<u>26,992</u>	<u>29,261</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>9,076</u>	<u>4,793</u>	<u>13,869</u>
At 31 March 2021	<u>-</u>	<u>2,342</u>	<u>2,342</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	42,299	20,711
Other debtors	<u>1,554</u>	<u>42</u>
	<u>43,853</u>	<u>20,753</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade creditors	19,013	9,528
Social security and other taxes	11,146	9,292
Credit card	356	222
Deferred income	28,135	5,522
Accrued expenses	<u>6,058</u>	<u>3,000</u>
	<u>64,708</u>	<u>27,564</u>

Deferred income represents charges for services contracted to take place from April 2022 onwards.

**15. LEASING AGREEMENTS**

On 8 June 2020 the Charity entered into a 5 year lease with Bath & North East Somerset for its main offices in Bath. The Charity pays a peppercorn rent in return for providing 2 nights per week of open access youth service in termtimes at the premises.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**16. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	19,766	-	19,766	2,342
Current assets	151,997	101,221	253,218	256,413
Current liabilities	<u>(64,708)</u>	<u>-</u>	<u>(64,708)</u>	<u>(27,564)</u>
	<u>107,055</u>	<u>101,221</u>	<u>208,276</u>	<u>231,191</u>

**17. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	188,310	(84,588)	3,333	107,055
<b>Restricted funds</b>				
BANES Council commission	-	500	-	500
Henry Smith Charity	-	17,100	-	17,100
Medlock Charitable Trust	-	2,500	-	2,500
Student & Family Support Service	5,411	(5,411)	-	-
BBC Children in Need (Youth Club)	3,971	64	-	4,035
Hedley Foundation - Mentor expenses	-	1,500	-	1,500
11+ Volunteer Mentoring	8,998	(8,998)	-	-
Community Fundraising (Quartet Express)	-	9,133	-	9,133
Girls' Group (Arbonne)	2,500	(2,500)	-	-
Quartet Express Community Outreach Radstock	-	2,500	-	2,500
Quartet Bath Half Marathon	-	465	-	465
Sperring Somersset Outreach	667	(667)	-	-
RBG Kew	-	83	-	83
St James Place	-	1,667	-	1,667
Charles Hayward Trust	2,500	-	-	2,500
Global Make Some Noise	3,167	(667)	-	2,500
Clothworkers Foundation	7,500	(2,500)	(3,333)	1,667
Newby Trust	-	2,500	-	2,500
Foundation for Children	-	11,250	-	11,250
Postcode Local Trust	-	9,343	-	9,343
National Lottery	-	22,500	-	22,500
Global Charities Ltd	-	8,333	-	8,333
Rotary Club of Bathavon Trust Fund	-	687	-	687
Elm Grant Trust	-	458	-	458
Van Neste	5,500	(5,500)	-	-
Novia Financial	667	(667)	-	-
Big Give	1,333	(1,333)	-	-
Mayden Foundation	667	(667)	-	-
	<u>42,881</u>	<u>61,673</u>	<u>(3,333)</u>	<u>101,221</u>
<b>TOTAL FUNDS</b>	<u>231,191</u>	<u>(22,915)</u>	<u>-</u>	<u>208,276</u>

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	523,893	(608,481)	(84,588)
<b>Restricted funds</b>			
BANES Council commission	600	(100)	500
Henry Smith Charity	34,200	(17,100)	17,100
Medlock Charitable Trust	10,000	(7,500)	2,500
Sobell Foundation	11,000	(11,000)	-
Student & Family Support Service	-	(5,411)	(5,411)
BBC Children in Need (Youth Club)	9,684	(9,620)	64
Hedley Foundation - Mentor expenses	3,000	(1,500)	1,500
11+ Volunteer Mentoring	-	(8,998)	(8,998)
Community Fundraising (Quartet Express)	9,963	(830)	9,133
Girls' Group (Arbonne)	-	(2,500)	(2,500)
Quartet Express Community Outreach Radstock	5,000	(2,500)	2,500
Quartet Bath Half Marathon	1,862	(1,397)	465
Sperring Somersset Outreach	-	(667)	(667)
RBG Kew	500	(417)	83
St James Place	10,000	(8,333)	1,667
Charles Hayward Trust	15,000	(15,000)	-
Global Make Some Noise	10,000	(10,667)	(667)
Clothworkers Foundation	5,000	(7,500)	(2,500)
Newby Trust	5,000	(2,500)	2,500
Foundation for Children	15,000	(3,750)	11,250
Postcode Local Trust	16,017	(6,674)	9,343
National Lottery	30,000	(7,500)	22,500
Global Charities Ltd	10,000	(1,667)	8,333
Rotary Club of Bathavon Trust Fund	750	(63)	687
Elm Grant Trust	500	(42)	458
Van Neste	-	(5,500)	(5,500)
Novia Financial	-	(667)	(667)
Big Give	-	(1,333)	(1,333)
Mayden Foundation	-	(667)	(667)
	<u>203,076</u>	<u>(141,403)</u>	<u>61,673</u>
<b>TOTAL FUNDS</b>	<u>726,969</u>	<u>(749,884)</u>	<u>(22,915)</u>

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	121,310	67,000	188,310
<b>Restricted funds</b>			
Mentoring and activity projects	3,728	(3,061)	667
Primary Schools	(5,709)	5,709	-
Henry Smith Charity	9,146	(9,146)	-
St John's Foundation (extended activities)	362	(362)	-
Student & Family Support Service	4,316	1,095	5,411
Tampon Tax Community Fund	2,184	(2,184)	-
BBC Children in Need (Youth Club)	5,161	(1,190)	3,971
Hedley Foundation - Mentor expenses	782	(782)	-
11+ Volunteer Mentoring	28,555	(19,557)	8,998
Youth Reps (Quartet Youth Social Action)	3,906	(3,906)	-
Volunteer Mentoring	-	21,334	21,334
Girls' Group - Bath Women's Fund	-	2,500	2,500
	<u>52,431</u>	<u>(9,550)</u>	<u>42,881</u>
<b>TOTAL FUNDS</b>	<u>173,741</u>	<u>57,450</u>	<u>231,191</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	229,534	(162,534)	67,000
<b>Restricted funds</b>			
Mentoring and activity projects	3,750	(6,811)	(3,061)
Primary Schools	22,700	(16,991)	5,709
Henry Smith Charity	-	(9,146)	(9,146)
St John's Foundation (core costs)	10,002	(10,002)	-
St John's Foundation (extended activities)	-	(362)	(362)
Student & Family Support Service	185,475	(184,380)	1,095
Tampon Tax Community Fund	-	(2,184)	(2,184)
BBC Children in Need (Youth Club)	9,530	(10,720)	(1,190)
Hedley Foundation - Mentor expenses	-	(782)	(782)
11+ Volunteer Mentoring	65,000	(84,557)	(19,557)
Youth Reps (Quartet Youth Social Action)	-	(3,906)	(3,906)
Volunteer Mentoring	44,500	(23,166)	21,334
Covid Response	25,380	(25,380)	-
Core Costs	43,586	(43,586)	-
Girls' Group - Bath Women's Fund	10,000	(7,500)	2,500
	<u>419,923</u>	<u>(429,473)</u>	<u>(9,550)</u>
<b>TOTAL FUNDS</b>	<u>649,457</u>	<u>(592,007)</u>	<u>57,450</u>

The restricted funds represent grants received towards specific mentoring programmes, with the exception of the St John's Foundation who have provided funding towards capacity development consultancy, an extended activities programme and core costs.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022 or the year ended 31 March 2021.

**Mentoring Plus Bath and  
North East Somerset Limited**

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Events & community fundraising	95,753	92,105
<b>Investment income</b>		
Bank interest	48	152
<b>Charitable activities</b>		
Training and extended services	157,456	89,951
Grants and commissions	<u>473,712</u>	<u>467,249</u>
	<u>631,168</u>	<u>557,200</u>
<b>Total incoming resources</b>	726,969	649,457
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising	9,386	5,017
<b>Charitable activities</b>		
Wages	466,468	378,165
Social security	41,783	33,195
Pensions	34,523	31,068
Insurance	5,291	4,477
Telephone	5,815	5,196
Postage and stationery	5,375	3,208
Sundries	1,491	1,491
Events and mentoring costs	75,375	60,344
Volunteers' and staff expenses	20,845	2,368
Staff recruitment	1,568	677
Repairs and maintenance	31,713	25,463
Bank charges	382	570
Software and IT	12,090	7,323
Subscriptions	5,595	6,217
Independent Examiner's fees	8,382	5,574
Legal and professional	11,470	12,087
Marketing	-	419
Life Insurance	2,939	2,388
Sundry expenses	-	1,136
Development costs	2,948	-
Fixtures and fittings	2,269	-
Computer equipment	<u>4,176</u>	<u>5,624</u>
	<u>740,498</u>	<u>586,990</u>
<b>Total resources expended</b>	<u>749,884</u>	<u>592,007</u>
<b>Net (expenditure)/income</b>	<u>(22,915)</u>	<u>57,450</u>

This page does not form part of the statutory financial statements