

REGISTERED COMPANY NUMBER: 05589316 (England and Wales)  
REGISTERED CHARITY NUMBER: 1112534

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2023**  
**for**  
**Mentoring Plus Bath and**  
**North East Somerset Limited**

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

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

**Contents of the Financial Statements  
for the Year Ended 31 March 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Cash Flow Statement</b>	11
<b>Notes to the Cash Flow Statement</b>	12
<b>Notes to the Financial Statements</b>	13 to 19
<b>Detailed Statement of Financial Activities</b>	20

**Mentoring Plus Bath and  
North East Somerset Limited**  
**Report of the Trustees  
for the Year Ended 31 March 2023**

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**

**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 as follows:

- (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.

Our professionals assess young people's needs and hopes, engages the family and supports multi-agency processes and safeguarding. This provides a safe and robust backdrop to the work of adult volunteers, whom the Charity recruits, trains and supports from our community to mentor young people one-to-one for up to a year, following their positive interests.

Mentoring builds young people's confidence, aspiration, communication strengths and community links. 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 BathNES commission, with the remaining funding requirement being met from charitable sources.

Mentoring Plus offers mentees a structured programme of inspirational group activities (arts, sporting, community and enterprise) weekly in term-time, plus additional school holiday sessions. Alongside 1-1 mentoring, activities enable young people to try new things, build confidence and make new friends in a supported setting, while gaining access to inspirational role models.

We also offer a weekly session for our Youth Reps advocacy group of previous mentees, aiming to build life skills while enabling young people to co-design practice, policy, activity choices and fundraising. These groups benefit from free car transport to and from activities, without which most would be unable to have access.

Our Professional Mentoring practice supports higher-need mentees in more complex situations, including those refusing school or with special educational needs. A similar 1-1 community mentoring experience for young people to our volunteer project, this work is delivered by professionals with a higher level of experience, confidence and capacity. Most students' mentoring is funded through an EHCP or care budget. We also provide embedded in-school mentors for a number of local primary and secondary schools. Any surplus this paid work generates helps the long-term financial sustainability of our charitable work.

Our other main activity is Student & Family Support (SAFS), an established professional mentoring project for primary and secondary students re-accessing education after exclusion, low attendance, a move between schools or a period outside mainstream education. This is commissioned and fully funded by BathNES Council.

As part of its custodianship of Riverside Youth Hub, Mentoring Plus also delivers open-access youth clubs. This work supports 11-19 year olds from local communities, many affected by inequality of opportunity and low aspirations. They are offered a safe space to meet friends, engage in activities, cook and eat nutritious meals together, and be supported by skilled youth workers.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

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

In the year April 2022-March 2023, Mentoring Plus provided one-to-one volunteer mentoring to 71 x 11-21-year-olds and 40 x 7-11-year-olds, both a small increase on the previous year. 89 young people benefited from professional mentoring, again a slight increase. This combined total of 200 beneficiaries of community-based mentoring is higher than the previous year (182).

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.

SAFS supports up to 36 students aged 5-16 at any one time, usually for a 16-week intervention. In the 12 months the SAFS team directly mentored 95 students, a reduction from the previous year's 109 students due to longer interventions required for some students.

Youth club delivery reached 16 young people with twice-weekly sessions. Across our projects, young people are showing less willingness to leave home and join in group activities. Those who access the clubs continue to enjoy the support of their youth workers and enjoy nutritious meals as part of every session, but activities need to attract young people as a positive alternative to online gaming and similar.

Another significant challenge experienced by this charity and the whole sector is attracting new volunteers. We have consistently trained 40-50 new mentors every year pre-pandemic, but numbers coming forward are about half that currently. We are working hard with messaging and social media 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.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE**

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

Young people are showing continued impacts from lockdowns, missed opportunities and resulting struggles in education and social contact. Schools are struggling with reduced pastoral resources and rates of non-attendance and behaviour issues are the highest we have ever seen.

In this context, helping young people feel able to get out of the house and participate in mentoring and activities feels especially important. A significant number of mentees rarely leave the house except for mentoring sessions and find our small, well-supported groups the only social contact they feel able to access.

With this backdrop, outdoor school holiday activity sessions were especially valued. Young people enjoyed visits to a local falconry centre, city farm and bushcraft settings.

Mentoring Plus continued delivering its renewed local authority commission for volunteer mentoring. This 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 extends to 21-25-year-olds with a SEND diagnosis in need of early help. Mentors showed imagination and resourcefulness in connecting young people with over 85 different activity types responding to their individual interests, from geocaching and cake baking to miniature golf, wildlife spotting to football to board games.

Our SAFS commission awarded in 2018 has been extended to August 2024 and is being recommissioned by open tender in late 2023. This extension reflected 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.

In the academic year 2022-3 we worked with our SAFS commissioners to pilot a project offering short intervention early help to students at risk of anxiety-based school avoidance. The Rapid Intervention Team achieved highly positive outcomes for participating students, but a key finding of the pilot was that schools wanted support with students at very low or no attendance, rather than early help. We are grateful for the opportunity to co-design this pilot and explore new routes to support young people.

We continued to provide our schools peer mentor training programme, enabling older students to mentor younger in four state schools and one independent school. This work benefits both mentees (often year 7-8 students) and their mentors (often year 12s) helping to embed a mentoring culture among all students. We also brought local parents together for talks on teenage behaviour and support, a programme of practice sharing which is continuing.

A number of our volunteer mentors have stayed with us to mentor a number of young people, enjoying the rewards it brings. Mentor John Harvey has mentored ten mentees, an achievement marked with a Volunteer of the Year award in our local authority's Community Awards.

In 2022-23 Mentoring Plus was grateful to receive fundraising support from local organisations Brewin Dolphin, TAK Ltd, Roper Rhodes, Novia, Fresh Student Housing, 12 Trim Street, Touchstone Property, Kingswood School, Somervale School, Bath University SEAP team, 100 Strong Official and EZ Education.

Our community directly supported our work by participating in the Bath Marches, the Bath Dragon Boat race, the Bath Half Marathon, our Co-op Warm Spaces crowdfunder, buying fresh Christmas trees, and buying tickets for Vintage Dance Collective's charity gig and our annual quiz.

Special thanks to our generous individual donors, whose continued support means a great deal to us. We also thank our young people and their families for courageously sharing their stories and the impact of mentoring, helping us build awareness and attract charitable funding to benefit future young people.

We also gratefully received valued funding from grant-giving organisations. These include Quartet Community Foundation, Henry Smith, Global Make Some Noise, St James's Place Charitable Foundation, St John's Foundation, BBC Children in Need, The Medlock Charitable Trust, The Society of Merchant Venturers, The National Lottery Reaching Communities Fund, Foundation for Children, and Garfield Weston Foundation.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE**

**The difference the Charity has made to beneficiaries during the year**

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:

- 87% were observed to be or reported feeling safer
- 72% showed improved engagement with education, employment or training
- 83% showed improved confidence and self esteem
- 85% showed improved teamwork strengths
- 80% showed improved physical wellbeing, and 72% improved mental wellbeing.

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 2022-3 include:

- 53% of students were successfully supported fully back into education (with others continuing interventions into the following period)
- 47% showed increased engagement in learning
- 53% showed increased attendance.

**How 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 are in or leaving care including kinship care settings.

Many live in neighbourhoods in south-west Bath 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. It is part of our mission to build awareness that Bath & NE Somerset is not a wealthy county: despite pockets of affluence, inequality is exceptionally high and availability of services and employment low.

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.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**FINANCIAL REVIEW**

**Financial position**

As anticipated, 2022-23 was financially challenging for Mentoring Plus, as for all charities. The combined impacts of reduced community fundraising post-pandemic, greatly increased competition for grants as a result and diversion of giving to support causes in Ukraine meant the fundraising environment presented unprecedented difficulties.

Alongside this, rapidly spiralling inflation created significant pressures, requiring us to plan for salary increases to compete for skilled staff, and tripling our utility bills. Some limited extra funding was available for the latter which was hugely valued, as were multi-year grants.

Early signs for 2023-24 are more favourable, with unrestricted funding from community donors and events more forthcoming, greater availability of larger grants, and a gradual reduction in the level of cost inflation.

In this context, and especially given the continued high need for support among our beneficiaries, the £28,781 deficit with which we ended the year was still unwelcome but manageably small. Post-pandemic effects meant the deficit for 2021-22 was £22,915, which impacted the net position for 2022-23, as did the quarterly / termly income cycle of our local authority commissions and service fees from schools. Income for 2022-23 increased to £800,678 (21-22: £726,989) so the deficit is just 3% of income.

Our earned income for directly-funded mentoring held up well despite growing pressures on school budgets.

The Trustees judge that our financial performance continues to respond appropriately to need and the funding climate. The Trustees therefore consider this financial performance by the Charity during the year to be sound, especially in the context of unprecedented cost pressures and continued post-pandemic impacts on fundraising.

**Reserves policy**

It is our policy to hold unrestricted reserves of 3-6 months of running costs. With community fundraising still reduced as described above, our unrestricted reserves were impacted, reducing to £71,955 at 31 March 2023 (21-22: £107,055). Restricted reserves rose to £107,540 (21-22: £101,221).

Unrestricted reserves at this date represented 1-2 months' full running costs which is lower than our reserves policy. Despite continued cost pressures, increasing unrestricted reserves remains a key aim, 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.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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.

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

**Report of the Trustees  
for the Year Ended 31 March 2023**

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, and can serve up to 9 years. 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 senior university academic, 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 Kelly continues to be supported by the charity's Leadership Group, together managing strategy, delivery, risk management and funding. Senior Practitioners from each project collaborate closely on practice, safeguarding, staff management and policy, supported by the Head of Practice.

The policies that underpin our delivery model are reviewed annually by staff and Trustees, and by BathNES Council as the 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 upon after each activity or mentoring session, and are a standing item at weekly team meetings.

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.

**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



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

**Report of the Trustees  
for the Year Ended 31 March 2023**

**Trustees**

T Annear  
A Banks  
J Bartholomew  
Dr K John  
L McIsaac (resigned 30.9.22)  
M Carter  
P Watson  
Prof S Milner (appointed 31.1.23)  
H Moore (appointed 31.1.23)

Prof Milner and H Moore were co-opted to the Board in January 2023. H Moore was unfortunately unable to continue as a Trustee but Prof Milner will be officially appointed at the 2023 AGM.

**Independent Examiner**

James Gare FCA DChA  
Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

Approved by order of the board of trustees on .....15/11/2023..... 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 2023.

**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 member of the Institute of Chartered Accountants in England and 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

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

Date: .....22/11/2023.....

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

**Statement of Financial Activities  
for the Year Ended 31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	78,961	-	78,961	95,753
<b>Charitable activities</b>					
Mentoring services	4	541,478	179,865	721,343	631,168
Investment income	3	374	-	374	48
<b>Total</b>		<u>620,813</u>	<u>179,865</u>	<u>800,678</u>	<u>726,969</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	18,077	-	18,077	9,388
<b>Charitable activities</b>					
Mentoring services	6	637,836	173,546	811,382	740,498
<b>Total</b>		<u>655,913</u>	<u>173,546</u>	<u>829,459</u>	<u>749,884</u>
<b>NET INCOME/(EXPENDITURE)</b>		(35,100)	6,319	(28,781)	(22,915)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		107,055	101,221	208,276	231,191
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>71,955</u>	<u>107,540</u>	<u>179,495</u>	<u>208,276</u>

The notes form part of these financial statements

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

**Balance Sheet  
31 March 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Intangible assets	11	2,949	5,897
Tangible assets	12	10,220	13,869
		<u>13,169</u>	<u>19,766</u>
<b>CURRENT ASSETS</b>			
Debtors	13	10,351	43,853
Cash in hand		205,874	209,365
		<u>216,225</u>	<u>253,218</u>
<b>CREDITORS</b>			
Amounts falling due within one year	14	(49,899)	(64,708)
		<u>166,326</u>	<u>188,510</u>
<b>NET CURRENT ASSETS</b>			
		179,495	208,276
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>179,495</u>	<u>208,276</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
	17		
Unrestricted funds		71,955	107,055
Restricted funds		107,540	101,221
		<u>179,495</u>	<u>208,276</u>
<b>TOTAL FUNDS</b>			

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

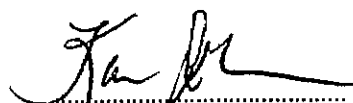
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

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 15/11/2023 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 2023**

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(1,687)	522
Net cash (used in)/provided by operating activities		<u>(1,687)</u>	<u>522</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		-	(8,845)
Purchase of tangible fixed assets		(1,804)	(17,972)
Net cash used in investing activities		<u>(1,804)</u>	<u>(26,817)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		209,365	235,660
Cash and cash equivalents at the end of the reporting period		<u>205,874</u>	<u>209,385</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 2023**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023 £	2022 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(28,781)	(22,915)
<b>Adjustments for:</b>		
Depreciation charges	8,401	9,393
Decrease/(increase) in debtors	33,502	(23,100)
(Decrease)/increase in creditors	<u>(14,809)</u>	<u>37,144</u>
<b>Net cash (used in)/provided by operations</b>	<u>(1,687)</u>	<u>522</u>

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

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>209,365</u>	<u>(3,491)</u>	<u>205,874</u>
	<u>209,365</u>	<u>(3,491)</u>	<u>205,874</u>
<b>Total</b>	<u>209,365</u>	<u>(3,491)</u>	<u>205,874</u>

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

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**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 5 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 reliefs 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 2023**

**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**

	2023	2022
	£	£
Events & community fundraising	78,961	95,753
	<u>78,961</u>	<u>95,753</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Bank interest	374	48
	<u>374</u>	<u>48</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2023	2022
		£	£
Training and extended services	Mentoring services	173,046	157,456
Grants and commissions	Mentoring services	548,297	473,712
		<u>721,343</u>	<u>631,168</u>



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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**5. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Fundraising	18,077	9,386
	<u>18,077</u>	<u>9,386</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):

	2023	2022
	£	£
Depreciation - owned assets	5,453	6,445
Website development amortisation	2,948	2,948
Independent Examiner's fees - examination work	3,850	3,700
Independent Examiner's fees - other work	1,207	862
	<u>13,458</u>	<u>13,955</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**9. STAFF COSTS**

	2023	2022
	£	£
Wages and salaries	536,582	466,468
Social security costs	44,295	41,783
Other pension costs	41,545	34,523
	<u>622,422</u>	<u>542,774</u>

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 £184,506 (2022: £188,383).

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

	2023	2022
Charity staff	22	19
	<u>22</u>	<u>19</u>

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

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	95,753	-	95,753
<b>Charitable activities</b>			
Mentoring services	428,092	203,076	631,168
Investment income	48	-	48
<b>Total</b>	<u>523,893</u>	<u>203,076</u>	<u>726,969</u>
<b>EXPENDITURE ON</b>			
Raising funds	9,386	-	9,386
<b>Charitable activities</b>			
Mentoring services	599,095	141,403	740,498
<b>Total</b>	<u>608,481</u>	<u>141,403</u>	<u>749,884</u>
<b>NET INCOME/(EXPENDITURE)</b>	(84,588)	61,673	(22,915)
Transfers between funds	3,333	(3,333)	-
<b>Net movement in funds</b>	(81,255)	58,340	(22,915)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	188,310	42,881	231,191
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>107,055</u>	<u>101,221</u>	<u>208,276</u>
11. INTANGIBLE FIXED ASSETS			Website development £
<b>COST</b>			
At 1 April 2022 and 31 March 2023			<u>8,845</u>
<b>AMORTISATION</b>			
At 1 April 2022			2,948
Charge for year			<u>2,948</u>
At 31 March 2023			<u>5,896</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023			<u>2,949</u>
At 31 March 2022			<u>5,897</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2022	11,345	31,785	43,130
Additions	-	1,804	1,804
At 31 March 2023	<u>11,345</u>	<u>33,589</u>	<u>44,934</u>
<b>DEPRECIATION</b>			
At 1 April 2022	2,269	26,992	29,261
Charge for year	2,269	3,184	5,453
At 31 March 2023	<u>4,538</u>	<u>30,176</u>	<u>34,714</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>6,807</u>	<u>3,413</u>	<u>10,220</u>
At 31 March 2022	<u>9,076</u>	<u>4,793</u>	<u>13,869</u>

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

	2023 £	2022 £
Trade debtors	7,462	42,299
Other debtors	2,889	1,554
	<u>10,351</u>	<u>43,853</u>

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

	2023 £	2022 £
Trade creditors	15,491	19,013
Social security and other taxes	11,607	11,146
Credit card	382	356
Other creditors	2,910	-
Deferred Income	10,979	28,135
Accrued expenses	8,530	6,058
	<u>49,899</u>	<u>64,708</u>

**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.

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

	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets	13,169	-	13,169	19,766
Current assets	108,685	107,540	216,225	253,218
Current liabilities	(49,899)	-	(49,899)	(64,708)
	<u>71,955</u>	<u>107,540</u>	<u>179,495</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 2023**

**17. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement In funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	107,055	(35,100)	71,955
<b>Restricted funds</b>			
Operational delivery	10,800	(10,800)	-
Participation & Activities	6,618	(1,526)	5,092
Volunteer Mentoring	83,803	18,645	102,448
	<u>101,221</u>	<u>6,319</u>	<u>107,540</u>
<b>TOTAL FUNDS</b>	<u>208,276</u>	<u>(28,781)</u>	<u>179,495</u>

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

	Incoming resources £	Resources expended £	Movement In funds £
<b>Unrestricted funds</b>			
General fund	620,813	(655,913)	(35,100)
<b>Restricted funds</b>			
Operational delivery	-	(10,800)	(10,800)
Participation & Activities	21,184	(22,710)	(1,526)
Volunteer Mentoring	158,681	(140,036)	18,645
	<u>179,865</u>	<u>(173,546)</u>	<u>6,319</u>
<b>TOTAL FUNDS</b>	<u>800,678</u>	<u>(829,459)</u>	<u>(28,781)</u>

**Comparatives for 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>				
Operational delivery	7,500	6,633	(3,333)	10,800
Participation & Activities	6,471	(2,353)	-	4,118
Volunteer Mentoring	23,499	62,804	-	86,303
Student & Family Support	5,411	(5,411)	-	-
	<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 2023**

**17. MOVEMENT IN FUNDS - continued**

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	523,893	(608,481)	(84,588)
<b>Restricted funds</b>			
Operational delivery	14,963	(8,330)	6,633
Participation & Activities	21,184	(23,537)	(2,353)
Volunteer Mentoring	166,929	(104,125)	62,804
Student & Family Support	-	(5,411)	(5,411)
	<u>203,076</u>	<u>(141,403)</u>	<u>61,673</u>
<b>TOTAL FUNDS</b>	<u><u>726,969</u></u>	<u><u>(749,884)</u></u>	<u><u>(22,915)</u></u>

All restricted funds represent grants received towards specific mentoring and young people's activities programmes.

The comparative funds note has been restated in accordance with the Charity's request to summarise restricted funding under group headings.

**18. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2023 or the year ended 31 March 2022.

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

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Events & community fundraising	78,961	95,753
<b>Investment Income</b>		
Bank interest	374	48
<b>Charitable activities</b>		
Training and extended services	173,046	157,456
Grants and commissions	548,297	473,712
	<u>721,343</u>	<u>631,168</u>
<b>Total Incoming resources</b>	800,678	726,969
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising	18,077	9,386
<b>Charitable activities</b>		
Wages	536,582	466,468
Social security	44,295	41,783
Pensions	41,545	34,523
Insurance	6,289	5,291
Telephone	6,131	5,815
Postage and stationery	3,359	5,375
Sundries	1,190	1,491
Events and mentoring costs	67,475	75,375
Volunteers' and staff expenses	25,719	20,845
Staff recruitment	2,006	1,568
Repairs and maintenance	33,849	31,713
Bank charges	420	382
Software and IT	21,289	12,090
Subscriptions	3,361	5,595
Independent Examiner's fees	5,057	8,382
Legal and professional	4,414	11,470
Life Insurance	-	2,939
Development costs	2,948	2,948
Fixtures and fittings	2,269	2,269
Computer equipment	3,184	4,176
	<u>811,382</u>	<u>740,498</u>
<b>Total resources expended</b>	829,459	749,884
<b>Net expenditure</b>	<u>(28,781)</u>	<u>(22,915)</u>

This page does not form part of the statutory financial statements