

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 2019
for
Mentoring Plus Bath and
North East Somerset Limited

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

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

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for the Year Ended 31 March 2019**

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

**Report of the Trustees
for the Year Ended 31 March 2019**

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 objects 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.

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. Young people are accepted for mentoring who are affected by multiple challenges at home and in education, including poverty, family breakdown and emotional difficulties. This 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 health.

Alongside assessing young people's needs and hopes and supporting them directly, 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 confidence, aspiration, communication strengths and self-efficacy, in support of their ability to identify pathways forward, overcome difficulties and fulfil potential in education and employment.

Mentoring Plus also provides a structured programme of inspirational activities (arts, sporting, community and enterprise) by working in partnership with local organisations and regional centres of excellence, weekly in term-time with additional school holiday sessions. These are designed to connect young people to inspiring venues, opportunities and role models in our community while encouraging new interests, peer mentoring, reflection and teamwork skills.

We have a growing professional mentoring practice alongside this core volunteer project. Paid mentoring supports young people whose needs or risks are at a level unsuitable for a volunteer to support, enabling us to reach more young people in need. We are also in growing demand as providers of practice training to fellow professionals, charities and schools regionally and nationally. The surplus this paid work generates helps the long-term financial sustainability of our charitable work.

In addition we run a 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 at any one time for a 16 week intervention.

Mentoring Plus delivers open-access youth clubs as part of its custodianship of Riverside Youth Hub, previously run by BathNES Council. Pilot funded by St John's Foundation, this work is delivered in partnership with local charity Bath Youth for Christ (the sessions have no religious content). An additional cohort of 13-19 year olds from local communities, many affected by inequality of opportunity and low aspirations, are now being offered a safe space to meet friends, engage in activities and be supported by skilled youth workers.

Mentoring Plus is deeply embedded in these local communities, both through design and history, and therefore able to connect our young people through models that are simple, cost effective and have evidenced impact. It is a core part of our practice to listen to our young people and our community of volunteers. We view them equally as stakeholders in our Charity, who are given the voice and opportunity to make our organisation and community a better place.

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

**Report of the Trustees
for the Year Ended 31 March 2019**

OBJECTIVES AND ACTIVITIES

Public benefit

In the year 2018-19, Mentoring Plus provided one-to-one volunteer and paid mentoring, with access to activity groups, to 141 beneficiaries meeting the criteria described above, a slight increase like for like from the previous year (136). This includes those young people coming to the end of their mentoring year early in this period and those recently matched at the end of it. In any one month, about 70 of these young people were working with a mentor, and others were in assessment with the organisation's professional practitioners. 86 group activity sessions were offered to this cohort during the year with 486 attendances by young people.

In the 7 months of SAFS operation (commencing September 2018), the team directly mentored 76 students, including family meetings alongside 1-1 support for young people. In the 3 months from January 2019 of youth club delivery, we supported 17 young people with 146 attendances in total.

82 young people were newly matched with a mentor during this 12-month period, an increase from 69 last year. This includes 21 mentored by our professionals in school, and a further 12 young people with higher levels of need receiving 1-1 professional mentoring outside school. 56 new volunteer mentors were trained during the year.

265 students participated in West of England Mentoring in-school business mentoring, our partnership project with Bristol-based mentoring charities Ablaze and Babbasa. In August 2018 the Careers & Enterprise Company ended central government funding of this project two years earlier than indicated. Fortunately we had created a model inviting participating schools and businesses to contribute to the costs of delivery, and the partnership was successful in attracting grant funding, so the project continues with excellent outcomes for disaffected pre-GCSE students across the region, although it is not currently fee-earning for the partners.

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

ACHIEVEMENT AND PERFORMANCE

The main activities undertaken during the year to further the Charity's purpose

Mentoring Plus continues to focus on delivery of services to vulnerable and disadvantaged young people in line with its objectives, while launching new projects and developing income sources to help ensure its long term sustainability.

Key outcomes benefiting the Charity's service users are set out below. Mentoring Plus continues to benefit from regular safeguarding audit and support processes from BathNES Council, from which it holds a commission for mentoring services for 11-21 year olds. This long-standing commission was extended again to run until March 2021, at which point the Charity will seek to be re-commissioned as before.

In September 2018 we launched our new SAFS commissioned service. Two staff members from the previous contractor moved to the Charity under TUPE and assimilated quickly into the team, enjoying the charitable ethos, the independence of our status outside the education system, and the level of resource and supervision they now receive. Two existing practitioners, Kev Long and Katy Massey, were internally recruited to be Lead Practitioners of Schools Services (including SAFS) and Volunteer Mentoring respectively. This proved a very positive development, enabling both teams to feel fully supported in their practice and safeguarding and to benefit from the skills and knowledge of the other.

Our Youth Reps participation group of older mentees continues to positively input ideas helping to promote youth interests. This year they successfully designed and ran a pop-up charity shop in the centre of Bath, enabling younger participants to experience their own retail environment and raising £3,000 in sales. Our Girls' Group ran a sell-out Fashion Show alongside, raising another £2,000 and creating a uniquely supportive atmosphere. The project was featured on BBC Points West evening news.

An apparent threat of redevelopment of our premises, Riverside Youth Hub, mobilised the local community to express their support for keeping it in use for the benefit of local groups. Its kitchen, café area, games area, TV lounge, hall, garden, river access, fully equipped music studio and outdoor ball court make it an ideal venue for our cohorts, for schools projects and for other groups and charities. BathNES Council have now offered a 5-year lease involving our custodianship and delivery of youth clubs, which is in the final stages of negotiation. Venue hire income now contributes to the cost of running the building and we hope to turn this into a surplus in support of future work.

In November 2018 our volunteers' contribution over 20 years of mentoring young people in this community was recognised with the Queen's Award for Voluntary Service, an organisation's equivalent of an MBE. Our youth participation groups accepted the award at Bath's Guildhall from the Lord Lieutenant of Somerset.

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

**Report of the Trustees
for the Year Ended 31 March 2019**

ACHIEVEMENT AND PERFORMANCE

The difference the Charity's performance during the year has made to the benefit

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. For the young people being mentored during the financial year 2018-19, key performance measures included:

- 86% showed reduced levels of risk taking behaviour
- 91% showed improved confidence
- 82% showed improved physical wellbeing, and 85% improved mental wellbeing
- 88% of young people in education showed improved levels of engagement
- 79% of young people made new and lasting community connections

Mentees also rate the Charity's service to them, giving an average score of 8.8 out of 10 for the period.

At the end of the first 6 months of operation the SAFS team had met all the performance expectations set by BathNES Council commissioners for a cohort at a significantly higher level of need and case complexity. 57% of students were successfully supported back into education (with others continuing interventions into the following period) and 67% had shown increased engagement in learning. 57% also showed improved emotional wellbeing.

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 intense anxiety, social withdrawal, disruption or violence at school, criminal and anti-social behaviour in the community, being perpetrators or victims of bullying, and harm to themselves and others. This year 56% of young people were referred to us by schools, 11% by other charities and agencies, 8% by statutory care services and 6% by families, with the remainder from other sources.

Young people referred for volunteer and paid mentoring during the year showed disengagement from school or risk of exclusion (59%); signs of anti-social behaviour (38%); significant challenges with family or peers (50%) and significant issues with emotional wellbeing (23%). [Young people need to meet at least two of these qualifying criteria, hence figures do not total 100%.]

41% live in neighbourhoods in south-west Bath characterised by high deprivation and poor educational outcomes. 47% live in smaller towns and villages in rural NE Somerset where low 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.

In turn, as mentees experience the outcomes above, classrooms are calmer, neighbourhoods are safer and families are better able to cope, multiplying the numbers of people in our community who benefit from the impact of mentoring. In the financial year 2018-19, 77% of young people showed improved relationships with family and the same proportion showed improved relationships with peers.

Our adult volunteer mentors report on their increased well-being and sense of purpose from volunteering, and the quality of training and supervision. With the launch of SAFS and our new youth club provision, we are reaching ever greater numbers of young people in need of early help.

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.

FINANCIAL REVIEW

Financial position

The Charity ended the year with a modest deficit of £6,577 (2017: deficit of £3,327) representing 1.3% of income. In both years, deficits were the result of the timing of expenditure against several restricted funds which had been received during the previous accounting period.

Over the same period, the Charity's income increased from £404,737 to £520,694, the result of significant service growth including the new SAFS commission. Expenditure increased proportionately, from £408,064 to £527,271, reflecting the fully-funded new staff members in the SAFS team and their ancillary costs.

Given the challenging financial climate faced by the charitable sector and the significant growth of the Charity's reach during the year, the Trustees consider this financial performance by the Charity during the year to be good, maintaining a solid base ready for consolidation and responsiveness to need and the funding climate in the years ahead.

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

**Report of the Trustees
for the Year Ended 31 March 2019**

FINANCIAL REVIEW

Reserves policy

It is our policy to hold unrestricted reserves of 3-6 months of running costs. Relative to our charitably funded running costs (approx. £346,000 after commission income) our closing unrestricted reserves of £43,112 on 31 March 2019 did not meet this target. We note that the calculation of unrestricted reserves also takes into account fixed assets and creditors at year end, which distorts this snapshot position. It remains a core business plan objective to increase unrestricted reserves to maintain a level consistently within the target above, through paid services and unrestricted donations from individuals and organisations. We are implementing a policy of building unrestricted cash savings deposits on a monthly basis towards this target.

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.

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).

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.

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 experience in large charities.

Our vice-chair is a retired senior teacher with extensive experience of mentoring young people through our Charity. Our treasurer has previously managed multi-million pound commercial projects. The Trustee Board also included a fundraising consultant, solicitor, business investor, wealth manager, retired head teacher and a previous young service-user now working as a professional artist.

Our Executive Director 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 reflection on appropriate risk management.

As the Charity grew significantly in the year, responsibilities were re-allocated among the management team to balance workloads, mitigate risks and implement succession planning. The role of Executive Director was created in January 2019 and filled by Ruth Keily, previously Deputy Director, with responsibility for organisational management. Jamie Luck remained responsible for delivery and safeguarding in the role of Practice Director, supported by the Lead Practitioners. [Jamie chose to leave Mentoring Plus in July 2019, and the Lead Practitioners now share this practice responsibility with Kev Long taking safeguarding leadership.]

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 and risk assessments processes are undertaken for each activity, and are reviewed, recorded and acted on after each activity or mentoring session. Staff training is a key priority, in particular child safeguarding and related skills.

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.

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

**Report of the Trustees
for the Year Ended 31 March 2019**

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

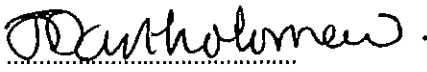
Trustees

T Annear	- appointed 21.5.18
A Banks	
J Bartholomew	
S I'Anson	
Dr K John	
J Luck	
D Martin	
L McIsaac	- appointed 2.4.18
V Morby	- resigned 31.3.19
R Turner	- resigned 30.10.18

Independent examiner

James Gare
FCA DChA
MHA Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Approved by order of the board of trustees on 23.9.19 and signed on its behalf by:


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 2019.

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 FCA DChA 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 398 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
MHA Monahans
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date: 14/10/19

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

**Statement of Financial Activities
for the Year Ended 31 March 2019**

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	68,965	-	68,965	66,413
Charitable activities	4				
Mentoring services		121,203	330,137	451,340	338,055
Investment income	3	389	-	389	269
Total		<u>180,557</u>	<u>330,137</u>	<u>520,694</u>	<u>404,737</u>
 EXPENDITURE ON					
Raising funds	5	13,604	-	13,604	5,690
Charitable activities	6				
Mentoring services		187,496	326,171	513,667	402,374
Total		<u>201,100</u>	<u>326,171</u>	<u>527,271</u>	<u>408,064</u>
NET INCOME/(EXPENDITURE)		<u>(10,543)</u>	<u>3,966</u>	<u>(6,577)</u>	<u>(3,327)</u>
Transfers between funds	15	<u>(26,011)</u>	<u>26,011</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(36,554)</u>	<u>29,977</u>	<u>(6,577)</u>	<u>(3,327)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		79,666	37,865	117,531	120,858
TOTAL FUNDS CARRIED FORWARD		<u><u>43,112</u></u>	<u><u>67,842</u></u>	<u><u>110,954</u></u>	<u><u>117,531</u></u>

The notes form part of these financial statements

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

**Balance Sheet
At 31 March 2019**

	Notes	2019 £	2018 £
FIXED ASSETS			
Tangible assets	11	8,374	2,120
CURRENT ASSETS			
Debtors	12	9,124	28,600
Cash at bank		<u>117,848</u>	<u>107,662</u>
		126,972	136,262
CREDITORS			
Amounts falling due within one year	13	(24,392)	(20,851)
NET CURRENT ASSETS		<u>102,580</u>	<u>115,411</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		110,954	117,531
NET ASSETS		<u>110,954</u>	<u>117,531</u>
FUNDS	15		
Unrestricted funds		43,112	79,666
Restricted funds		<u>67,842</u>	<u>37,865</u>
TOTAL FUNDS		<u>110,954</u>	<u>117,531</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 on 23.9.19 and were signed on its behalf by:


Trustee

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

**Cash Flow Statement
for the Year Ended 31 March 2019**

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Cash generated from operations	1	21,157	(18,638)
Net cash provided by (used in) operating activities		<u>21,157</u>	<u>(18,638)</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		(10,971)	(3,180)
Net cash provided by (used in) investing activities		<u>(10,971)</u>	<u>(3,180)</u>
Change in cash and cash equivalents in the reporting period		<u>10,186</u>	<u>(21,818)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>107,662</u>	<u>129,480</u>
Cash and cash equivalents at the end of the reporting period		<u><u>117,848</u></u>	<u><u>107,662</u></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 2019**

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

	2019 £	2018 £
Net Income/(expenditure) for the reporting period (as per the statement of financial activities)	(6,577)	(3,327)
Adjustments for:		
Depreciation charges	4,717	2,047
Decrease/(increase) in debtors	19,476	(26,544)
Increase in creditors	3,541	9,186
Net cash provided by (used in) operating activities	<u>21,157</u>	<u>(18,638)</u>

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

**Notes to the Financial Statements
for the Year Ended 31 March 2019**

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.

Tangible fixed assets

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

Computer equipment - 33% on straight line basis

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.

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

1. ACCOUNTING POLICIES - continued

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

	2019	2018
	£	£
Events & community fundraising	68,965	66,413
	<u>68,965</u>	<u>66,413</u>

3. INVESTMENT INCOME

	2019	2018
	£	£
Bank Interest	389	269
	<u>389</u>	<u>269</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2019	2018
	Activity	£	£
Training and extended services	Mentoring services	81,765	120,847
Grants and commissions	Mentoring services	369,575	217,208
		<u>451,340</u>	<u>338,055</u>

5. RAISING FUNDS

Raising donations and legacies

	2019	2018
	£	£
Fundraising	13,604	5,690
	<u>13,604</u>	<u>5,690</u>

6. CHARITABLE ACTIVITIES COSTS

All charitable activity costs related to providing mentoring services (2018 the same).

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

7. NET INCOME/(EXPENDITURE)

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

	2019	2018
	£	£
Depreciation - owned assets	4,717	2,048
Independent Examiner's fees - examination work	3,000	3,000
Independent Examiner's fees - under accrued from 2017	-	2,849
Independent Examiner's fees - grant audits	600	-
	344,764	262,389

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

The key management personnel of the charity comprise the Trustees, Director and Deputy Director. The total employee benefits of the key management personnel of the Charity were £76,013.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

9. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	294,806	225,357
Social security costs	25,347	19,172
Other pension costs	24,611	17,860
	344,764	262,389

Included within wages and salaries are restructuring costs of £5,000.

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

	2019	2018
Charity staff	14	11
	14	11

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	59,362	7,051	66,413
Charitable activities			
Mentoring services	124,121	213,934	338,055
Investment income	269	-	269
Total	183,752	220,985	404,737
EXPENDITURE ON			
Raising funds	5,690	-	5,690
Charitable activities			
Mentoring services	151,135	251,239	402,374
Total	156,825	251,239	408,064

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	<u>Unrestricted fund £</u>	<u>Restricted funds £</u>	<u>Total funds £</u>
NET INCOME/(EXPENDITURE)	26,927	(30,254)	(3,327)
RECONCILIATION OF FUNDS			
Total funds brought forward	52,738	68,120	120,858
TOTAL FUNDS CARRIED FORWARD	<u>79,665</u>	<u>37,866</u>	<u>117,531</u>

11. TANGIBLE FIXED ASSETS

	<u>Computer equipment £</u>
COST	
At 1 April 2018	8,285
Additions	10,971
At 31 March 2019	<u>19,256</u>
DEPRECIATION	
At 1 April 2018	6,165
Charge for year	4,717
At 31 March 2019	<u>10,882</u>
NET BOOK VALUE	
At 31 March 2019	<u>8,374</u>
At 31 March 2018	<u>2,120</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	9,082	8,600
Other debtors	42	-
Grant debtor	-	20,000
	<u>9,124</u>	<u>28,600</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade creditors	12,122	8,514
Social security and other taxes	7,373	5,063
Credit card	-	524
Other creditors	197	-
Deferred income	1,700	-
Accrued expenses	3,000	6,750
	<u>24,392</u>	<u>20,851</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
Fixed assets	8,374	-	8,374	2,120
Current assets	57,430	69,542	126,972	136,262
Current liabilities	(22,692)	(1,700)	(24,392)	(20,851)
	<u>43,112</u>	<u>67,842</u>	<u>110,954</u>	<u>117,531</u>

15. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	79,666	(10,543)	(26,011)	43,112
Restricted funds				
Mentoring and activity projects	10,014	(2,249)	675	8,440
Primary Schools	-	(11,049)	11,049	-
St John's Foundation (capacity development consultancy)	22,498	(10,732)	-	11,766
Henry Smith Charity	5,750	10,109	-	15,859
Careers & Enterprise Company	(4,564)	(9,723)	14,287	-
St John's Foundation (core costs)	-	3,211	-	3,211
Sobell Foundation	1,250	(1,250)	-	-
CHK Charities	1,250	(1,250)	-	-
St John's Foundation (extended activities)	1,667	406	-	2,073
Student & Family Support Service	-	5,324	-	5,324
Tampon Tax Community Fund	-	4,397	-	4,397
St John's Foundation (Youth Club)	-	14,272	-	14,272
Hedley Foundation - Mentor expenses	-	2,500	-	2,500
	<u>37,865</u>	<u>3,966</u>	<u>26,011</u>	<u>67,842</u>
TOTAL FUNDS	<u>117,531</u>	<u>(6,577)</u>	<u>-</u>	<u>110,954</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	190,557	(201,100)	(10,543)
Restricted funds			
Mentoring and activity projects	25,840	(28,089)	(2,249)
BANES Council commission	65,000	(65,000)	-
Primary Schools	32,350	(43,399)	(11,049)
St John's Foundation (capacity development consultancy)	-	(10,732)	(10,732)
Henry Smith Charity	27,000	(16,891)	10,109
Careers & Enterprise Company	12,599	(22,322)	(9,723)
St John's Foundation (core costs)	9,633	(6,422)	3,211
Sobell Foundation	-	(1,250)	(1,250)
CHK Charities	-	(1,250)	(1,250)
St John's Foundation (extended activities)	20,000	(19,594)	406
Student & Family Support Service	103,298	(97,974)	5,324
Tampon Tax Community Fund	8,818	(4,421)	4,397
St John's Foundation (Youth Club)	19,599	(5,327)	14,272
Hedley Foundation - Mentor expenses	6,000	(3,500)	2,500
	<u>330,137</u>	<u>(326,171)</u>	<u>3,966</u>
TOTAL FUNDS	<u><u>520,694</u></u>	<u><u>(527,271)</u></u>	<u><u>(6,577)</u></u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	52,738	26,928	79,666
Restricted Funds			
Mentoring and activity projects	19,132	(9,118)	10,014
Garfield Weston	13,333	(13,333)	-
Primary Schools	2,545	(2,545)	-
St John's Foundation (capacity development consultancy)	-	22,498	22,498
Henry Smith Charity	5,750	-	5,750
Careers & Enterprise Company	16,110	(20,674)	(4,564)
St John's Foundation (core costs)	10,000	(10,000)	-
Sobell Foundation	1,250	-	1,250
CHK Charities	-	1,250	1,250
St John's Foundation (extended activities)	-	1,667	1,667
	<u>68,120</u>	<u>(30,255)</u>	<u>37,865</u>
TOTAL FUNDS	<u><u>120,858</u></u>	<u><u>(3,327)</u></u>	<u><u>117,531</u></u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	183,752	(156,824)	26,928
Restricted funds			
Mentoring and activity projects	27,189	(36,307)	(9,118)
BANES Council commission	65,001	(65,001)	-
Primary Schools	20,900	(23,445)	(2,545)
St John's Foundation (capacity development consultancy)	24,153	(1,655)	22,498
Henry Smith Charity	27,001	(27,001)	-
Careers & Enterprise Company	16,741	(37,415)	(20,674)
St John's Foundation (core costs)	5,000	(15,000)	(10,000)
Medlock Charitable Trust	5,000	(5,000)	-
Sobell Foundation	5,000	(5,000)	-
CHK Charities	5,000	(3,750)	1,250
St John's Foundation (extended activities)	20,000	(18,333)	1,667
Garfield Weston	-	(13,333)	(13,333)
	<u>220,985</u>	<u>(251,240)</u>	<u>(30,255)</u>
TOTAL FUNDS	<u>404,737</u>	<u>(408,084)</u>	<u>(3,327)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.17 £	Net movement in funds £	Transfers between funds £	At 31.3.19 £
Unrestricted funds				
General fund	52,738	16,385	(26,011)	43,112
Restricted funds				
Mentoring and activity projects	19,132	(11,367)	675	8,440
Garfield Weston	13,333	(13,333)	-	-
Primary Schools	2,545	(13,594)	11,049	-
St John's Foundation (capacity development consultancy)	-	11,766	-	11,766
Henry Smith Charity	5,750	10,109	-	15,859
Careers & Enterprise Company	16,110	(30,397)	14,287	-
St John's Foundation (core costs)	10,000	(6,789)	-	3,211
Sobell Foundation	1,250	(1,250)	-	-
St John's Foundation (extended activities)	-	2,073	-	2,073
Student & Family Support Service	-	5,324	-	5,324
Tampon Tax Community Fund	-	4,397	-	4,397
St John's Foundation (Youth Club)	-	14,272	-	14,272
Hedley Foundation - Mentor expenses	-	2,500	-	2,500
	<u>68,120</u>	<u>(26,289)</u>	<u>26,011</u>	<u>67,842</u>
TOTAL FUNDS	<u>120,858</u>	<u>(9,904)</u>	<u>-</u>	<u>110,954</u>

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

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	374,309	(357,924)	16,385
Restricted funds			
Mentoring and activity projects	53,029	(64,396)	(11,367)
BANES Council commission	130,001	(130,001)	-
Primary Schools	53,250	(66,844)	(13,594)
St John's Foundation (capacity development consultancy)	24,153	(12,387)	11,766
Henry Smith Charity	54,001	(43,892)	10,109
Careers & Enterprise Company	29,340	(59,737)	(30,397)
St John's Foundation (core costs)	14,633	(21,422)	(6,789)
Medlock Charitable Trust	5,000	(5,000)	-
Sobell Foundation	5,000	(8,250)	(1,250)
CHK Charities	5,000	(5,000)	-
St John's Foundation (extended activities)	40,000	(37,927)	2,073
Student & Family Support Service	103,298	(97,974)	5,324
Tampon Tax Community Fund	8,818	(4,421)	4,397
St John's Foundation (Youth Club)	19,599	(5,327)	14,272
Hedley Foundation - Mentor expenses	6,000	(3,500)	2,500
Garfield Weston	-	(13,333)	(13,333)
	<u>551,122</u>	<u>(577,411)</u>	<u>(26,289)</u>
TOTAL FUNDS	<u>925,431</u>	<u>(935,335)</u>	<u>(9,904)</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.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2018 or the year ended 31 March 2017.

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

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2019**

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Events & community fundraising	68,965	66,413
Investment income		
Bank interest	389	269
Charitable activities		
Training and extended services	81,785	120,847
Grants and commissions	369,575	217,208
	<u>451,340</u>	<u>338,055</u>
Total incoming resources	520,694	404,737
EXPENDITURE		
Raising donations and legacies		
Fundraising	13,604	5,690
Charitable activities		
Wages	294,806	225,357
Social security	25,347	19,172
Pensions	24,611	17,860
Insurance	4,019	3,686
Telephone	3,736	2,811
Postage and stationery	6,186	5,969
Sundries	1,491	1,654
Events and mentoring costs	84,417	83,628
Volunteers' and staff expenses	13,091	17,648
Staff recruitment	1,504	804
Rent	12,296	4,849
Repairs and maintenance	364	1,650
Bank charges	739	664
Software and IT	4,844	2,586
Subscriptions	7,670	4,244
Independent Examiner's fees	5,413	5,849
Legal and professional	11,452	1,896
Marketing	5,651	-
Life Insurance	1,269	-
Sundry expenses	44	-
Computer equipment	4,717	2,047
	<u>513,667</u>	<u>402,374</u>
Total resources expended	527,271	408,064
Net expenditure	<u>(6,577)</u>	<u>(3,327)</u>

This page does not form part of the statutory financial statements