

MID-NORFOLK MENCAP

England & Wales · Charity number 1049364

Details

Other names	MID NORFOLK MENCAP
Status	Registered
Legal form	Charitable company
Company number	02992726
Registered	1995-09-22
Register	View on the Charity Commission register

Contact

Address	1a Tavern Lane Dereham Norfolk NR19 1PX
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Activities

Objects: 1. FOR THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND THEIR FAMILIES, DEPENDANTS, CARERS AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT AND TO ADVANCE RELIGION AMONGST PERSONS WITH A LEARNING DISABILITY. 2. TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Residential Home for 10 people with learning disabilities. two Saturday once a month Day Centres for Dereham and Swaffham. Family Carers Group meetings once a month. and a Summer Playscheme. A drop-in centre two days week. Two Gateway Clubs affiliated to this charity.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Disability, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** MID-NORFOLK AND IMMEDIATELY SURROUNDING AREAS
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,254,976	£1,264,911	£993,359	42
2024-03-31	£992,866	£843,404	£1,003,294	40
2023-03-31	£893,524	£833,310	£853,832	34
2022-03-31	£833,467	£749,379	£793,618	35
2021-03-31	£785,011	£773,951	£709,531	30

Trustees

Name	Role	Appointed
Christopher Brown		2026-01-22
Lawrence Thrussell		2025-12-19
Lloyd Johnson		2026-01-22
Margaret Burnside		2026-01-22
Ross Chambers		2026-01-22
Sandra Walmsley		2026-01-22
Sarah Taylor		2025-04-15
Toby Kheng		2026-01-22
Valeria Savarese Monk		2025-08-01

Accounts

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

MID NORFOLK MENCAP
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025

Trustees at signing	P Grout V Savarese Monk S Taylor, Chair L Thrussell (appointed 19 December 2025)
Company registered number	02992726
Charity registered number	1049364
Registered office	1a Tavern Lane Dereham Norfolk NR19 1PX
Chief executive officer	C Maguire (appointed 9 June 2025)
Independent auditors	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

MID NORFOLK MENCAP
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2024 to 31 March 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Our Vision

Our vision is a world where people with a learning disability are valued equally, listened to and included. Our challenge, alongside people with a learning disability and their families, is to make this world a reality.

Our Mission

Our mission is to support and enable the people who use our services to lead fulfilling lives, to be involved members in their local wider community and to have access to the same opportunities as all members of the community.

Our Commitment

Our commitment goes beyond providing services; it's about fostering a community that embraces diversity, champions fairness, and stands up for what is right. With a foundation built on trust, care, and positivity, we strive to empower those we serve to lead fulfilling lives, actively engage in their communities, and access opportunities available to everyone.

Our Values

We are Inclusive – people with a learning disability are at the heart of everything we do. We are Trustworthy – when we promise something, we don't let people down. We are Caring – we treat everyone with respect and kindness. We are Challenging – when we see things that aren't fair, we will campaign until we see real change. We are Positive – we never stop believing in a better future and we celebrate what we are proud of now.

Current Context

People with a learning disability face significant inequalities in all aspects of life, no matter where they live. In Norfolk, these challenges are intensified by rural isolation, which can further limit access to services, opportunities, and community support. Our role is to address these issues directly by providing high-quality, reliable, and person-centred support services. Through our work, we aim to reduce these inequalities and improve the quality of life for the people we support and their families.

Our Approach

Mid Norfolk Mencap aims to empower people with a learning disability to make informed choices and to encourage them to take responsibility for the choices they make, supporting them when they are confronted with difficulties and building upon their positive experiences.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

Partnership Working

Mid Norfolk Mencap (Charity No. 1049364) is an independent local charity affiliated with the Royal Mencap Society and operating as one of the local Mencap groups within the national network. We are based in Dereham and serve mid, north, and south Norfolk areas.

We work in partnership with Norfolk County Council Adult Learning Disability Service as an approved provider of residential care and an accredited provider of community support services for people with learning disabilities.

We maintain collaborative partnerships with local organisations including the Norfolk Learning Disability Partnership, Norfolk Care Association, and locality groups throughout Norfolk to inform and support our charitable work. These partnerships enhance our ability to advocate effectively for people with learning disabilities and ensure coordinated service delivery across the region.

Our History

Mid Norfolk Mencap has been serving the learning disability community for nearly five decades. Founded in May 1977 by a group of parents led by prominent campaigner Merle Boddy, the charity began with a simple mission: to provide respite and support for families caring for children with learning disabilities in rural Norfolk.

Throughout our 48-year history, we have consistently innovated and adapted to changing community needs. From our first volunteer-run day centre in Swaffham (1978) to the establishment of Merle Boddy House (1990) and developing our successful Community Outreach Service (2009), we have evolved our services while maintaining our core commitment to person-centred support.

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission, including the guidance 'Public benefit: running a charity (PB2)'. The charity's activities provide clear public benefit through the provision of essential services and support to people with learning disabilities, enabling them to participate fully in community life and achieve their potential.

b. Activities undertaken to achieve objectives

Service Delivery and Impact

Community Outreach Services

During the year we provided services to people with a learning disability living in their own homes within the local community by a contracted service from the local authority or the ICB (Integrated Care Board).

Residential Care Services

During the year, Mid Norfolk Mencap operated Merle Boddy House, a Care Quality Commission (CQC) registered ten-bed residential home in Dereham, providing person-centred support for adults with a learning disability. The service operates under the direct management of a qualified Registered Manager, ensuring compliance with all regulatory requirements.

Charitable Enrichment Services

In addition to our statutory commissioned services, during the year the charity provided a range of activities that deliver public benefit and align with our core mission. These services are made possible through the support of our members, local fundraising, and the commitment of our volunteers.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

a. Review of activities

Community Outreach Services

During the year, Mid Norfolk Mencap's Community Outreach Services supported 23 adults with a learning disability to achieve meaningful person-centred outcomes through individual, outcome-focused support. The service was delivered by our team of trained support workers. We work through local authority contracts and the services' overall goal is to enable people with learning disabilities in Norfolk to live more independently.

Our Community Outreach team worked collaboratively with every person and family, providing support tailored to each person's unique abilities, preferences, and aspirations. Support took place at our centre in Dereham and throughout the community, including daily living skills development, social and leisure activities, travel training, and supported decision-making. The team enabled people to make informed choices, develop self-advocacy skills, and take increased responsibility for decisions in their lives. People were supported to identify and achieve their own goals – from managing finances and household tasks, to using public transport independently, accessing employment or volunteering opportunities, and expanding their community participation.

A significant focus of the service was supporting people to develop confidence through positive risk-taking and community engagement. This approach included facilitating transformative experiences such as visits to Imperial War Museum Duxford, described by one person as "the best day of the year", and out-of-county trips to venues like Thorpe Park. These carefully planned visits show our approach to enabling people with learning disabilities to access the same diverse experiences as everyone else, moving beyond traditional geographical constraints to open new possibilities for personal growth and enjoyment.

The service has developed a range of special relationships with local community assets. For example, our team developed arrangements with two soft play facilities in Norfolk that now offer exclusive access to adults from our service, providing essential sensory experiences for people requiring intensive 2:1 support. This in turn led to measurable person-centred outcomes – one person who previously refused to attend medical appointments now uses these enjoyable activities as motivation to attend GP visits.

Throughout the year, the Community Outreach team facilitated a range of skill-building opportunities including fruit and vegetable projects at the charity's allotment, where people grew organic vegetables from seed to harvest, including pumpkins which were carved and displayed at Halloween. This work provided education about food production, environmental responsibility, and created genuine pride in achievement. The service also delivered specialised financial management support. For example, one person who had been financially exploited was able to develop budgeting skills, enabling them to purchase essential household items independently and stay safe with their money.

We began the innovative World Cooking Club which enabled people to explore different cultures through food, arts and crafts each month, broadening cultural awareness while building practical cooking skills. The charity benefits from support workers with professional chef backgrounds, who use their expertise to help people develop their own cooking abilities, focusing on nutrition, personal preferences, and achievable home-based meal preparation.

We supported people to achieve many significant "firsts" this year, including learning to swim and growing their own vegetables. A key part of this was enabling people to access mainstream outdoor experiences that build confidence and skills. For example, we supported people to try fishing for the first time. People learned practical skills like casting and reeling, while others experienced sea fishing, learning about regulations and preparing and cooking their own catch.

The service supported one person through a carefully structured Deprivation of Liberty Safeguards (DoLS) review process, working with Norfolk County Council's Preparing for Adult Life team to reduce restrictions and

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

increase independence. One person transitioned from requiring 2:1 support at all times to extended periods of 1:1 support.

Small but transformative changes were observed – people who previously experienced anxiety in busy public places now regularly attend social groups, while others who were nervous to enter cafés or restaurants now enjoy weekly meals out. Two people began volunteering with local charities in animal care and customer-facing roles, developing new skills and becoming valued members of other community organisations. These are opportunities that did not exist before their engagement with our service.

The team also facilitated evening music events for people who had never experienced nighttime entertainment. One such example was supporting people to attend the 'Fuse' club night, an inclusive event run by the BUILD charity at the Waterfront venue in Norwich. This provided a safe and vibrant nightclub experience, allowing people to socialise, meet new people, and enjoy live DJ music.

This service continues to grow and achieve strong outcomes for the people we support. As an organisation, we are prioritising this area of work and building our capacity to respond to the considerable need for community-based support across Norfolk. This strategic focus reflects our commitment to enabling more people with learning disabilities to live independently and participate fully in their communities.

Residential Care Service

Our care home 'Merle Boddy House' provided a home-like environment where residents had their own personal spaces, customised to reflect their individual preferences and interests. The service focused on supporting residents to maintain their independence while ensuring their safety and wellbeing. Staff worked closely with residents to develop and implement person-centred care/support plans that reflected people's individual needs, preferences, and aspirations.

During the year, the service supported 8 residents, with occupancy reducing from 8 at the start of the year to 7 by year end. Staff provided comprehensive support including personal care, risk management, banking assistance, and maintaining family relationships through coordinated reviews and rapport-building.

The home's location in Dereham town centre enabled our residents to access local amenities, maintain community connections, and participate in activities of their choosing. There are good bus links to Norwich and Kings Lynn and all the residents have a Plus One bus pass which enables them to access better shopping experiences and entertainment further afield. Throughout the year the dedicated staff team have demonstrated their commitment to providing compassionate care and support, helping residents to live fulfilling lives while respecting their right to make their own choices and maintain their personal autonomy.

Several residents achieved significant personal milestones during the year. One resident, with dedicated key staff support, progressed from requiring full assistance to independently using public transport to visit Dereham town centre. This achievement was possible through step-by-step support and the development of achievable goals, ultimately enabling independence and extending to group outings including trips to Thetford Forest. The same resident also progressed from strip-washing in their room to confidently using the shower facilities, staff innovatively looked at different ways to support him to shower using a reward based on his likes with lots of verbal encouragement and praise. Staff constantly seek to build on and improve the skills of the residents and promote independence even in small areas.

Another resident overcame their longstanding fear and refusal to attend dental appointments through staff implementing a structured approach of planning pleasant activities after appointments. This resulted in improved oral health and the resident now attending regular dental check-ups as part of their planned one-to-one support time. When one resident began showing signs of confusion and disorientation, staff proactively sought support and facilitated a dementia assessment. Following professional recommendations, they supported the resident's transition to more appropriate accommodation where she now lives happily.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

The service facilitated a full programme of both individual and group activities tailored to personal preferences. Residents celebrated birthdays, Valentine's Day, the Jubilee, and sporting events including the Euros and World Cup. Regular activities included visits to garden centres for sensory experiences with animals, participation in a Saturday gardening club involving painting and growing activities, bowling, town visits, cooking activities including pancake-making, arts and crafts, and special outings such as the Mid Norfolk Railway tea room for cream teas.

Residents benefited from significant improvements to their living environment during the year, including new furniture and beds, individual televisions with subscriptions, a newly fitted bespoke kitchen with accessible low-level items, new toilets and sinks, stair carpets, sofas, washing machines and tumble dryers. Residents were also supported to maintain the house garden.

Significant Changes to Residential Care Services

However, despite everyone's best efforts, during the year, this service faced significant operational challenges. A CQC inspection in October 2024 resulted in the service being rated as 'Inadequate' overall, down from the previous 'Requires Improvement' rating. The inspection identified breaches in regulatory requirements relating to person-centred care, safe care and treatment, safeguarding, and governance. The CQC imposed conditions on the charity's registration on 28 February 2025, including restrictions on new admissions and requirements for enhanced monitoring.

The residential service continued to operate at a large financial deficit throughout the year. The service's occupancy levels, combined with building limitations and operational costs, created ongoing financial pressures for the charity.

Following the year end, the charity conducted a comprehensive review of the regulatory position, financial sustainability, and operational challenges, and the trustees made the decision in summer 2025 to close Merle Boddy House. The closure date was set at February 2026. This decision was taken to secure the long-term sustainability of the charity and to facilitate a managed transition for residents into alternative accommodation more appropriate for their individual needs. The charity is working in partnership with Norfolk County Council throughout this transition process to ensure continuity of care and support for all residents.

Charitable Enrichment Services

During the year, we operated Dereham and District Gateway Club as a volunteer-run social club for adults with a learning disability. The club met on Friday evenings at The Meeting Point in Dereham, providing a welcoming space where people could socialise and be themselves in a supportive environment. The club operated on a model where members brought their own support workers or carers as needed, while the club provided the venue, programme, and volunteer supervision. All volunteers were DBS-checked, and the service was led by one of our longstanding trustees and enthusiastic volunteers. Attendance ranged between 14-25, with members attending either independently or accompanied by their own support workers depending on individual needs.

Throughout the year, the club offered a programme designed to be enjoyable for adults. Regular activities included disco and karaoke nights, monthly Music Club sessions with instruments for group playing and free expression, and Zumba sessions that supported health, exercise, and fun. The club also provided extensive arts and crafts including watercolour painting, greeting card making, Hama bead work, sewing, clay work, and knitting sessions. Seasonal activities such as Halloween-themed bingo with fancy dress and Christmas discos added variety to the programme.

The club served refreshments, and light snacks each week, alongside popular weekly raffles. Social events with food, including summer parties and picnic-themed evenings, provided additional opportunities for community building. Games such as Velcro darts encouraged friendly interaction between members and their support staff.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance (continued)

Gateway Club created positive outcomes for its members, providing a safe environment where people who might feel uncomfortable or vulnerable in mainstream venues could develop confidence and social skills. Members reported genuine enjoyment and increased confidence in socialising, with peer learning evident as people taught each other crafts and shared skills. The club also contributed to the wider community through activities such as knitting baby hats and blankets for local hospitals and creating greeting cards sold within the club.

Our members clearly valued the peer connections and structured social activities that the club provided. The programme remained member led and responsive to needs through regular feedback and surveys. Members increasingly took an active role in developing the programme during the year.

As part of Mid Norfolk Mencap's charitable enrichment services, the club operated on a break-even basis with income and expenses managed through our main office. During the year, the club faced a temporary closure in May 2024 due to volunteer shortages but successfully restarted in November 2024 with regular Friday evening sessions continuing through to the end of the financial year, showing the dedication of both volunteers and members to maintaining this valued community resource.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Financial review

a. Going concern

The trustees have undertaken a comprehensive assessment of the charity's ability to continue as a going concern in accordance with FRS 102 and the Charities SORP. This assessment considered all available information about the future for at least twelve months from the date these financial statements are approved, including current financial position with unrestricted reserves of £936,675 and restricted funds of £56,684, cash flow projections through to 31 March 2026, committed funding arrangements with Norfolk County Council, the reserves position against policy, and strategic plans for service transformation.

The charity owns Merle Boddy House, its residential care property in Dereham, which has been professionally valued at £500,000-£550,000. The trustees have made the strategic decision to close the residential service and dispose of this property in 2026. The residential service has been operating at a deficit, and its closure will remove ongoing financial losses from the charity's cost base. Cash flow projections to March 2026 indicate a deficit of £149,217 before accounting for the planned property disposal. However, the trustees are confident that the combination of unrestricted reserves, the proceeds from the property sale, and the cessation of residential care losses will provide sufficient liquidity to fund operations throughout the assessment period and beyond.

The charity is undertaking significant operational transformation to ensure long-term sustainability, shifting operational focus toward developing and expanding Community Outreach Services and away from residential provision. This will enable delivery of a more sustainable model of support that better meets current demand for community-based learning disability services in Norfolk. The charity maintains strong working relationships with Norfolk County Council, its principal commissioning authority, and our contracted Community Outreach Services continue to operate successfully with committed local authority funding.

Based on their assessment, the trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. While the charity faces the same cost pressures affecting the wider adult social care sector, including statutory employment cost increases that exceed commissioner funding uplifts, the trustees are confident these challenges can be managed through the strategic transformation underway, existing reserves, and proceeds from the planned property disposal. For these reasons, the trustees continue to adopt the going concern basis in preparing these financial statements. The trustees confirm there are no material uncertainties about the charity's ability to continue as a going concern.

b. Investment policy

The trustees' primary investment objective is to preserve capital and ensure liquidity to meet the charity's operational needs. In the 2024-25 financial year, all available funds were held in interest-bearing deposit accounts. Given the strategic changes and potential capital expenditure planned for the coming year, the Trustees believe that maintaining funds in cash deposits remains the most appropriate strategy. A review of these accounts is planned to ensure the charity benefits from the most attractive interest rates available, and to ensure that all restricted funds are identified and utilised appropriately in line with their stated purpose.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

c. Our pricing policy

Community Outreach Services

The Community Outreach Service operates under agreed contractual arrangements with Norfolk County Council (NCC). The service pricing structure operates through three banded rates - lower, middle, and higher - determined by the person's assessed needs, day of the week (including weekends), and the urgency of support required. These rates are subject to annual uplifts as determined by Norfolk County Council, which also apply to the agreed mileage rates charged for transportation services provided. All services are funded through appropriate statutory commissioning arrangements, ensuring individuals receive support according to assessed need.

Residential Care Services

Our pricing policy for residential care at Merle Boddy House is determined by the banded rates set by Norfolk County Council as the commissioning authority.

Charitable Enrichment Activities

Our pricing policy for these activities reflects our strategy of enabling all within our community, whatever their means, to participate in our services. Gateway Club operates with minimal charges to ensure accessibility.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

d. Reserves policy

The trustees maintain a reserves policy to ensure the charity can meet its operational obligations and manage financial contingencies. Reserves are needed to bridge the gap between spending and receiving income and to cover contingency expenditure including staffing costs and operational requirements.

The trustees consider that a minimum level of 3 months running costs is appropriate as a baseline reserve for the charity. Total reserves as at 31 March 2025 were £993,359 (2024 - £1,003,294) of which £56,684 (2024 - £104,505) was restricted.

The charity had unrestricted reserves of £936,675 as at 31 March 2025 (2024 - £898,789) of which £11,364 (2024 - £16,396) is designated. The total value of fixed assets at 31 March 2025 was £243,455 (2024 - £239,289) which leaves free reserves of £693,220 (2024 - £659,500).

The trustees have determined that holding reserves above the 3-month baseline is necessary and justified for the following specific strategic and operational reasons:

The charity is undergoing significant operational transformation during 2025/26, including closure of residential care services and disposal of Merle Boddy House property. The trustees have assessed that additional reserves are required to fund:

- Investment in expanding community outreach services, including CQC registration, staff recruitment and training, and development of new service delivery models.
- Securing and fitting out suitable new premises in Dereham to support expanded community services operations.
- Orderly wind-down of residential services including redundancy payments and ensuring continuity of care for current residents during transition.
- Bridging timing gaps between spending on transformation activities and receipt of property sale proceeds.
- Managing income volatility during the transition period and protecting against unforeseen costs associated with major operational change.

The level of free reserves provides necessary financial resilience during this period of strategic change while ensuring the charity can continue to meet its obligations to service users, staff, and commissioners throughout the transformation process.

The trustees regularly monitor reserve levels against this policy and the progress of strategic transformation plans. The policy will be reviewed following completion of the property disposal and service transformation to reassess appropriate reserve levels for the charity's updated operational model. The trustees are committed to deploying reserves effectively to advance charitable purposes while managing strategic risks appropriately.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

a. Constitution

The company is constituted under a Memorandum of Association dated 9 July 2007 and is a registered charity number 1049364. It is a charitable company limited by guarantee.

As Mid Norfolk Mencap is a charitable company limited by guarantee, the individuals who govern the organisation serve as both company directors (under the Companies Act 2006) and charity trustees (under charity law). Throughout this report, the terms 'directors', 'trustees', and 'board members' all refer to the same group of people who collectively form the charity's governing body.

The objects of the Charity are:

- 1.1 The relief of people with a learning disability, in particular by the provision of help and support for them and for their families, dependents, and carers, and to promote the understanding and support of those with learning disabilities for the public benefit; and
- 1.2 To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability, with the object of improving their conditions of life.

Anyone can become a member of the Company and there are currently 84 active members, each of whom agreed to contribute £1 in the event of the charity winding up.

We now operate an annual membership subscription. This is to help provide the charitable services and to cover the administration costs in producing monthly communication and detailed annual report.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Directors who are elected or co-opted under the terms of the Articles of Association.

All members are invited to nominate trustees prior to the Annual General Meeting (AGM). When considering co-opting of trustees, the board has regard to the requirement for any specialist skills needed.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Board of Trustees is the senior body of the charity, setting and monitoring the framework of everything the charity delivers. The trustees share a collective responsibility for the strategy and its delivery in accordance with our Articles of Association with discussion and decisions being made at Board meetings.

The Board of Trustees, which can have up to 14 members, provides strategic oversight and governance for the charity. During the year, trustee meetings were held regularly to ensure effective governance and strategic direction.

Significant changes were made to the senior management structure during the year. A Chief Executive Officer and Operations Manager were appointed before the year end, replacing the previous General Manager structure. These appointments were made to strengthen operational leadership and provide clearer management accountability.

Day-to-day management of the charity is delegated to the Chief Executive Officer, who works with the senior management team including the Finance Manager and other key operational staff.

The board focuses on strategic matters, policy development, financial oversight, and regulatory compliance. Operational decisions are delegated to the Chief Executive Officer and senior management team within the agreed delegation framework. This structure ensures separation between governance and operational management while keeping trustee oversight of key strategic decisions.

d. Policies adopted for the induction and training of Trustees

New trustees receive an initial briefing covering their legal responsibilities under charity and company law, as well as the Charity Commission's guidance on public benefit. They are introduced to the charity's Articles of Association, governance structure, decision-making processes, business plan, and recent financial performance. During induction, new trustees meet key staff and fellow trustees.

All trustees are required to complete mandatory safeguarding awareness training within three months of appointment, as expected by the Charity Commission for charities working with adults at risk. This includes understanding recognition of abuse, reporting procedures, and their legal obligations as trustees.

Trustees that served during the year to signing were as follows:

T Bishop (appointed 1 August 2025, resigned 24 November 2025)
J Gooch (resigned 26 September 2025)
P Grout
R Grout (resigned 27 August 2025)
V Savarese Monk (appointed 1 August 2025)
S Taylor, Chair (resigned 1 November 2024, reappointed 15 April 2025)
L Thrussell (appointed 19 December 2025)
S Wingfield (appointed 8 October, resigned 15 April 2025)

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

e. Pay policy for key management personnel

The charity defines its key management personnel as the Board of Trustees, who have ultimate responsibility for the charity, the CEO, and the Senior Management Team, to whom authority for day-to-day operations is delegated. The remuneration of senior staff is set by the trustees, who benchmark pay levels against comparable roles within the health and social care sector to ensure the charity can attract and retain skilled personnel.

f. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a person who uses our service or employee must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a third party.

g. Risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

The trustees have a risk management strategy which includes:

- An annual review of the principal risks and uncertainties that the charity face.
- The establishment of policies, system, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

During the year, financial sustainability emerged as the major strategic risk for the charity, particularly relating to the long-term viability of residential services. This work has found that ongoing operational deficits and regulatory challenges required decisive action to ensure the charity's future sustainability. Following the year end, in summer 2025, the trustees made the strategic decision to close Merle Boddy House (closure date Feb 2026) to secure the charity's long-term future and enable reinvestment in community-based services. This decision reflects proactive risk management, allowing the charity to focus resources on expanding Community Outreach Services and developing new service offerings that better meet contemporary needs and commissioning priorities. The charity is implementing upgrading financial control processes, digitalising systems, and strengthening governance structures to support this strategic transformation.

Attention has also been focused on non-financial risks arising from safeguarding, regulatory compliance, business continuity, and HR management. These risks are managed through robust policies and procedures, staff training, reporting systems, and maintaining regulatory approval with CQC and Quality Assurance in line with the Care Act. The charity maintains a risk register with mitigation strategies and ownership assigned for each identified risk.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management (continued)

h. Fundraising

The charity engages in regular fundraising activities to support its charitable objectives. During the year, these included the annual Summer Barbecue fundraiser (July 2024), Christmas Disco (December 2024), and ongoing Gateway Club activities with weekly entry fees and raffles. The charity also operates an annual membership scheme and participates in external fundraising opportunities and partnerships with local businesses including East of England Co-op Toftwood. The charity maintains a policy of using all fundraising income directly to improve services for people with learning disabilities and their families.

Under section 13 of the Charities (Protection and Social Investment) Act 2016, charities that are subject to audit must make specific statements in their annual reports that provide information about their fundraising standards. Accordingly, the Trustees make the following statements in compliance with the requirements of the Act:

- All fundraising activities have been undertaken by employees of the Charity or by supporters who have chosen Mid Norfolk Mencap as their nominated charity for fundraising purposes.
- The Charity has not used a professional fundraiser or commercial participator during the year ended 31 March 2025.
- There have been no complaints received by the Charity or any person acting on its behalf about activities by the Charity or by a person on behalf of the Charity for the purposes of fundraising.
- the Charity has protected vulnerable people and other members of the public from behaviour constituting
 - unreasonably intrusive intrusion on a person's privacy
 - unreasonably persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the Charity, or
 - placing undue pressure on a person to give money or other property, in the course of, or in connection with, such activities by avoiding the use of any fundraising practices that may be considered to give effect to such behaviours.

The charity actively promotes and markets its fundraising events and activities, however, it is entirely a voluntary matter for individuals, groups or businesses to decide whether they wish to participate in events or make donations.

We are grateful for all the support received from our members, volunteers, local businesses, and the wider community, which enables us to continue providing vital services.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

In response to pressing financial challenges, the upcoming year will be a period of significant operational transformation for the charity. The Trustees are focused on reshaping our services to ensure long-term sustainability and our ability to meet the evolving needs of the people we support. A full strategic review will be undertaken to guide our future direction. Our key priorities for the 2025/26 include:

- Shifting our operational focus towards developing and expanding our Community Outreach Services, following the decision to close our residential home. This will enable us to deliver a more sustainable and person-centred model of support.
- Secure a suitable new premises in Dereham for our main centre that supports our updated operational model and expanded community services.
- Professionalising our operations under the leadership of our newly appointed CEO and Operations Manager and restructuring our Senior Management team. This includes registering our enhanced Community Outreach Services with the CQC, investing in staff training, and fully utilising technology to improve efficiency.
- Strengthening the charity's governance by expanding our Board of Trustees, recruiting people with diverse skills and experience to guide our transformation.
- Developing a clear fundraising strategy to support our new service models, while rebuilding key relationships and raising the charity's profile within the sector.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S A Taylor

Chair

Date: 16 Dec 2025

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP

Opinion

We have audited the financial statements of Mid Norfolk Mencap (the 'charity') for the year ended 31 March 2025 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we identified the areas most likely to have a direct material impact on the financial statements as compliance with UK accounting standards, UK charity law and the Companies Act 2006. In addition, we considered the provisions of other laws and regulations which whilst not having a direct impact on the financial statements, are fundamental to the Charity's ability to operate including health and safety, employment law, and compliance with various other regulations relevant to the conduct of the Charity's operations.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace, potential litigation or claims and fraud;
- reviewing legal and professional fees to confirm matters where the Charity engaged lawyers;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- reviewing board minutes and any relevant correspondence with external authorities;
- challenging assumptions and judgements made by management in their significant accounting estimates;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen LLP

Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants
Statutory Auditors

1st Floor, Prospect House

Rouen Road

Norwich

NR1 1RE

Date: 19 December 2025

MID NORFOLK MENCAP
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	588	20	608	1,311
Charitable activities	4	1,235,080	3,635	1,238,715	1,106,936
Investments	5	15,588	65	15,653	8,404
Total income		1,251,256	3,720	1,254,976	1,116,651
Expenditure on:					
Charitable activities		1,249,766	15,145	1,264,911	967,189
Total expenditure		1,249,766	15,145	1,264,911	967,189
Net income/(expenditure)		1,490	(11,425)	(9,935)	149,462
Transfers between funds	14	36,396	(36,396)	-	-
Net movement in funds		37,886	(47,821)	(9,935)	149,462
Reconciliation of funds:					
Total funds brought forward		898,789	104,505	1,003,294	853,832
Net movement in funds		37,886	(47,821)	(9,935)	149,462
Total funds carried forward		936,675	56,684	993,359	1,003,294

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 24 to 40 form part of these financial statements.

MID NORFOLK MENCAP
(A company limited by guarantee)
REGISTERED NUMBER: 02992726

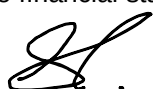
BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	243,455	239,289
Investments	11	107,541	102,407
		<u>350,996</u>	<u>341,696</u>
Current assets			
Debtors	12	76,887	104,346
Cash at bank and in hand		664,303	600,058
		<u>741,190</u>	<u>704,404</u>
Current liabilities			
Creditors: amounts falling due within one year	13	(98,827)	(42,806)
		<u>642,363</u>	<u>661,598</u>
Net current assets			
		<u>993,359</u>	<u>1,003,294</u>
Total assets less current liabilities			
		<u>993,359</u>	<u>1,003,294</u>
Total net assets		<u>993,359</u>	<u>1,003,294</u>
Charity funds			
Restricted funds	14	56,684	104,505
Unrestricted funds	14	936,675	898,789
		<u>993,359</u>	<u>1,003,294</u>
Total funds		<u>993,359</u>	<u>1,003,294</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S A Taylor

Chair

Date: 16 Dec 2025

The notes on pages 24 to 40 form part of these financial statements.

MID NORFOLK MENCAP
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash used in operating activities	80,209	185,981
Cash flows from investing activities		
Interest from investments	15,653	8,404
Proceeds from the sale of tangible fixed assets	4,544	-
Purchase of tangible fixed assets	(31,233)	(17,263)
Net cash used in investing activities	(11,036)	(8,859)
Cash flows from financing activities		
Interest capitalised	(5,134)	(2,884)
Net cash used in financing activities	(5,134)	(2,884)
Change in cash and cash equivalents in the year	64,039	174,238
Cash and cash equivalents at the beginning of the year	600,058	425,820
Cash and cash equivalents at the end of the year	664,097	600,058

The notes on pages 24 to 40 form part of these financial statements

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Mid Norfolk Mencap is a company limited by guarantee, incorporated in England, registration number 02992726. The registered office is 1a Taven Lane, Dereham, Norfolk, NR19 1PX. The members of the company are the Trustees names on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Norfolk Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in British Pounds Sterling (£), which is the Charity's functional currency and have been rounded to the nearest £.

2.2 Going concern

The financial statements have been prepared on a going concern basis. 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.

Based on their assessment, the trustees have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. While the charity faces the same cost pressures affecting the wider adult social care sector, including statutory employment cost increases that exceed commissioner funding uplifts, the trustees are confident these challenges can be managed through the strategic transformation underway, existing reserves, and proceeds from the planned property disposal. For these reasons, the trustees continue to adopt the going concern basis in preparing these financial statements. The trustees confirm there are no material uncertainties about the charity's ability to continue as a going concern.

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. This includes the charity's fundraising income, room hire income, and income from Residential and Community activities.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRSI 02), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- No depreciation
Short-term leasehold property	- 6 years straight line (lease term)
Motor vehicles	- 5-10 years straight line
Fixtures and fittings	- 5 years straight line
Computer equipment	-

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	588	20	608

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	311	1,000	1,311

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

4. Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Residential	530,062	-	530,062
Community outreach	698,763	-	698,763
Charitable enrichment	6,255	3,635	9,890
	<u>1,235,080</u>	<u>3,635</u>	<u>1,238,715</u>
	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Residential	532,895	-	532,895
Community outreach	561,584	-	561,584
Charitable enrichment	7,832	4,625	12,457
	<u>1,102,311</u>	<u>4,625</u>	<u>1,106,936</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

5. Investment income

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Investment income	15,588	65	15,653

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Investment income	8,295	109	8,404

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Residential	580,118	97,258	677,376
Community outreach	442,020	128,212	570,232
Charitable enrichment	15,486	1,817	17,303
	1,037,624	227,287	1,264,911

MID NORFOLK MENCAP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

6. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Residential	458,716	76,441	535,157
Community outreach	339,500	80,557	420,057
Charitable enrichment	10,190	1,785	11,975
	<u>808,406</u>	<u>158,783</u>	<u>967,189</u>

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	117,232	113,775
Health insurance	1,911	1,539
Recruitment	15,592	132
Audit and accountancy	33,563	3,488
Affiliation fees	677	645
Bank charges	9	185
Computer costs	3,146	3,294
Premises costs	2,085	2,782
Light and heat	2,587	2,034
Insurance	1,092	895
Motor running	42	201
Office equipment	2,306	2,355
Printing, postage and stationery	2,503	2,462
Professional fees	3,694	2,890
Rent	29,840	15,000
Repairs and maintenance	6,153	4,113
Training	440	215
Sundry	3,933	1,571
Depreciation	482	1,207
	<u>227,287</u>	<u>158,783</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

7. Auditors' and independent examiner's remuneration

	2025 £	2024 £
Audit of the Charity's annual accounts	16,500	-
Independent examination	-	3,488
Preparation of financial statements	2,520	-
Audit of the prior year financial statements	13,150	-
	<u>16,500</u>	<u>3,488</u>

8. Staff costs

	2025 £	2024 £
Wages and salaries	906,494	666,899
Social security costs	54,605	44,155
Pension contributions	36,633	32,570
	<u>997,732</u>	<u>743,624</u>

Included within the above is £100,436 (2024 - £50,806) of agency costs.

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	2024 No.
Residential and Day Centre	38	36
Administration	4	4
	<u>42</u>	<u>40</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel comprises the trustees and four department managers. The total employment benefits including employer pension contributions of the key management personnel were £155,229 (2024 - £145,476).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £NIL).

MID NORFOLK MENCAP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

10. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost						
At 1 April 2024	195,000	62,388	46,495	33,112	-	336,995
Additions	-	-	16,800	10,792	3,641	31,233
Disposals	-	-	(15,000)	-	-	(15,000)
At 31 March 2025	195,000	62,388	48,295	43,904	3,641	353,228
Depreciation						
At 1 April 2024	-	51,389	18,217	28,100	-	97,706
Charge for the year	-	5,436	8,574	5,856	482	20,348
On disposals	-	-	(8,281)	-	-	(8,281)
At 31 March 2025	-	56,825	18,510	33,956	482	109,773
Net book value						
At 31 March 2025	195,000	5,563	29,785	9,948	3,159	243,455
At 31 March 2024	195,000	10,999	28,278	5,012	-	239,289

As described in the accounting policies, Freehold property is carried at depreciated cost. Taking account of an informal valuation received post year end, in the trustees' opinion the market value is approximately £500k - £550k. No adjustment to the financial statements has been made to reflect this. The trustees' report discloses more detail regarding the future of the building.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

11. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 April 2024	102,407
Interest reinvested	5,134
	<u>107,541</u>
At 31 March 2025	<u>107,541</u>
Net book value	
At 31 March 2025	107,541
At 31 March 2024	<u>102,407</u>

12. Debtors

	2025 £	2024 £
Trade debtors	61,591	88,682
Other debtors	189	-
Prepayments and accrued income	15,107	15,664
	<u>76,887</u>	<u>104,346</u>

13. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank overdrafts	206	-
Trade creditors	30,071	20,292
Other taxation and social security	21,590	13,514
Other creditors	14,327	4,768
Accruals and deferred income	32,633	4,232
	<u>98,827</u>	<u>42,806</u>

MID NORFOLK MENCAP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds

Statement of funds - current year

	As restated Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Cromer Drop In	5,032	-	-	(5,032)	-
President's Fund	11,364	-	-	-	11,364
	<u>16,396</u>	<u>-</u>	<u>-</u>	<u>(5,032)</u>	<u>11,364</u>
General funds					
General Funds	882,393	1,251,256	(1,249,766)	41,428	925,311
	<u>882,393</u>	<u>1,251,256</u>	<u>(1,249,766)</u>	<u>41,428</u>	<u>925,311</u>
Total Unrestricted funds	<u>898,789</u>	<u>1,251,256</u>	<u>(1,249,766)</u>	<u>36,396</u>	<u>936,675</u>
Restricted funds					
Norwich Mencap Donation	36,463	-	(14,210)	(18,930)	3,323
Dereham & District Gateway	3,092	759	(768)	(3,083)	-
Friends of MBH	4,640	-	(142)	(4,498)	-
Sensory Room Project	4,823	2,889	-	(7,712)	-
Stepping Out Club	(148)	72	(25)	101	-
Family Carers Group	2,112	-	-	(2,112)	-
Residential Services Fund	53,361	-	-	-	53,361
Saturday Clubs	162	-	-	(162)	-
	<u>104,505</u>	<u>3,720</u>	<u>(15,145)</u>	<u>(36,396)</u>	<u>56,684</u>
Total of funds	<u>1,003,294</u>	<u>1,254,976</u>	<u>(1,264,911)</u>	<u>-</u>	<u>993,359</u>

MID NORFOLK MENCAP
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Statement of funds (continued)

The Trustees have carried out a detailed review of the funds designated and restricted in previous years. Following this review, Trustees have concluded that a number of restricted funds are not and were not subject to restrictions. A transfer of £36,396 from restricted funds to unrestricted funds reflect this correction.

The cromer drop in project has completed and a transfer of the balance remaining has been made to unrestricted of £5,032. The President's Fund remains designated into 2025/26. General Funds of £244,401 that were shown as designated in the 2024 accounts are presented in these accounts as unrestricted General Funds. This restatement has no impact on the charity's free reserves.

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

14. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>As restated Income £</i>	<i>As restated Expenditure £</i>	<i>Transfers in/out £</i>	<i>As restated Balance at 31 March 2024 £</i>
Unrestricted funds					
Designated funds					
Cromer Drop In	3,330	1,702	-	-	5,032
President's Fund	11,364	-	-	-	11,364
	<u>14,694</u>	<u>1,702</u>	<u>-</u>	<u>-</u>	<u>16,396</u>
General Funds	<u>732,811</u>	<u>1,109,215</u>	<u>(959,583)</u>	<u>(50)</u>	<u>882,393</u>
Total Unrestricted funds	<u>747,505</u>	<u>1,110,917</u>	<u>(959,583)</u>	<u>(50)</u>	<u>898,789</u>
Restricted funds					
Norwich Mencap Donation	36,463	-	-	-	36,463
Dereham & District Gateway	4,834	1,556	(3,298)	-	3,092
Friends of MBH	4,553	1,026	(939)	-	4,640
Sensory Room Project	4,766	2,870	(2,813)	-	4,823
Stepping Out Club	6	282	(436)	-	(148)
Family Carers Group	2,182	-	(70)	-	2,112
Residential Services Fund	53,361	-	-	-	53,361
Saturday Clubs	162	-	-	-	162
Playscheme	-	-	(50)	50	-
	<u>106,327</u>	<u>5,734</u>	<u>(7,606)</u>	<u>50</u>	<u>104,505</u>
Total of funds	<u><u>853,832</u></u>	<u><u>1,116,651</u></u>	<u><u>(967,189)</u></u>	<u><u>-</u></u>	<u><u>1,003,294</u></u>

MID NORFOLK MENCAP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	243,455	-	243,455
Fixed asset investments	107,541	-	107,541
Current assets	684,506	56,684	741,190
Creditors due within one year	(98,827)	-	(98,827)
Total	936,675	56,684	993,359

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	239,289	-	239,289
Fixed asset investments	102,407	-	102,407
Current assets	599,899	104,505	704,404
Creditors due within one year	(42,806)	-	(42,806)
Total	898,789	104,505	1,003,294

MID NORFOLK MENCAP
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

16. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net income/expenditure for the year (as per Statement of Financial Activities)	(9,935)	149,462
Adjustments for:		
Depreciation charges	20,348	19,866
Interest	(15,653)	(8,404)
Loss on the sale of fixed assets	2,175	-
Decrease in debtors	27,459	11,408
Increase in creditors	55,815	13,649
Net cash provided by operating activities	80,209	185,981

17. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	664,303	600,058
Overdraft facility repayable on demand	(206)	-
Total cash and cash equivalents	664,097	600,058

18. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	600,058	64,245	664,303
Bank overdrafts repayable on demand	-	(206)	(206)
	600,058	64,039	664,097

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

19. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £36,633 (2024 - £32,570). No amounts (2024 - £4,768) were payable to the fund at the year end and are included in creditors.

20. Operating lease commitments

At 31 March 2025 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	<i>2024</i>
	£	<i>£</i>
Not later than 1 year	16,867	<i>16,867</i>
Later than 1 year and not later than 5 years	6,014	<i>22,881</i>
	22,881	<i>39,748</i>

21. Related party transactions

In the current and prior year, children of certain trustees attended activities or were residents at Merle Boddy House. Payments for these services were at the same rates as for other attendees.

The daughter and step-daughter of R Grout and P Grout (both trustees) is employed by the charity, at the same pay scales used for other employees. The total amount of remuneration for 2024/25 was £20,215.

22. Post balance sheet events

Following the year end, the charity conducted a comprehensive review of the regulatory position, financial sustainability, and operational challenges, and the trustees made the decision in summer 2025 to close Merle Boddy House. The closure date is set at February 2026.

Accounts

MID NORFOLK MENCAP
(A company limited by guarantee)

REVISED TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

MID NORFOLK MENCAP
(A company limited by guarantee)

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MID NORFOLK MENCAP
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REVISED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

These revised accounts replace the original accounts for the year ended 31 March 2024 and therefore these accounts are now the Trustees' Report and statutory financial statements for the year ended 31 March 2024. They have been prepared as at the date of the original accounts, 23 December 2024, and not at the date of the revision, and accordingly do not take into account events between those dates.

In preparing the accounts for the year ended 31 March 2025 it was identified that income of £123,785 had been incorrectly netted off expenditure in the originally filed account for the year ended 31 March 2024. This has been corrected in the revised accounts, increasing both unrestricted income and expenditure by £123,785. The change has no impact on the surplus for the period or the assets and liabilities at 31 March 2024.

References to income and expenditure in the Trustees' Report have been revised accordingly, and a statement explaining what has changed is included on page 10.

As a result of the revision the Charity is no longer entitled to exemption from audit and therefore the revised accounts have been audited.

MID NORFOLK MENCAP
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees at signing	T Bishop (appointed 1 August 2025) P F Grout S A Taylor (resigned 1 November 2024, reappointed 15 April 2025) V L L R M Savarese-Monk (appointed 1 August 2025) L Thrussell (appointed 19 December 2025)
Company registered number	02992726
Charity registered number	1049364
Registered office	1a Tavern Lane Dereham Norfolk NR19 1PX
Chief executive officer	C Maguire (appointed 09 June 2025)
Independent auditors	Larking Gowen LLP Chartered Accountants 1st Floor, Prospect House Rouen Road Norwich NR1 1RE

MID NORFOLK MENCAP
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**CHAIR'S STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024**

The chair presents their statement for the year.

Once again it has been an incredible year for Mid Norfolk Mencap, as we return to a new normal following the challenges presented by the global pandemic.

Our dedicated staff led by our General Manager, Jon, Wendy at Merle Boddy House, Anya, Debbie and Sarah have continued to work tirelessly to support all of our staff, clients, their families and friends. My thanks on behalf of the trustees goes to our whole staff team, who provide such great support.

Stepping Out and Gateway Club continue to be well supported at their new venues, our thanks goes to those volunteers who help keep these valuable services running. We will of course look to review those services placed on hold, at some point in the future.

Looking forward, our family carers group, which is an important part of our community will now meet a few times a year for friendship and support at Tavern Lane.

Mid Norfolk Mencap is facing exciting times as we look forward to developing a 5 year strategy to help us grow towards a brighter future. The strategy will incorporate the themes from Norfolk County Council, which looks to support our clients to reach their full potential.

It has been great to leave the constraints of the pandemic behind us, supporting the wider disability community and look forward to the opportunities in the coming year.

Our Family Carers Group have started meeting face to face again, however as there are not many of us at moment, for the time being we have decided to meet in local cafes for a less formal meeting as we wanted to keep in contact with each other realising the friendship and support found in such groups. We can also share experiences which is so very important to us all.

Our clubs and groups are slowly restarting. Stepping Out are intending to start soon, and it is hoped that Gateway Club will be able to resume activities later in the year, all groups and clubs will begin again depending on the situation as time goes by. The sensory room has been unable to reopen due to the health and safety requirements for this very specialised facility but it is hoped to be able to do so soon.

We have missed all of our fantastic volunteers and hope to be able to meet up soon at our various events and clubs.

S A Taylor



Chair of Trustees

Date: 16 Dec 2025

[The original Chair's statement was signed by J Gooch who was vice chair at the time]

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Management of the Charity is vested in its annually elected Board of Trustees, consisting of people with various skills, abilities and knowledge, our responsibility being considerable under the requirements of the Charity Commissioners, Company Law and the Care Quality Commission.

The day-to-day management being delegated to the General Manager and Senior Management Team.

The Charity continues to work in partnership with Norfolk County Council (Adult Learning Disability Service) as an approved provider of Residential Care and an accredited provider of Community Support Services for people with learning disabilities living independently.

Administration of the Charity is provided by our small office team based at 1A Tavern Lane, Dereham.

An essential part of the Charity's work is to support family carers by providing relevant information and seeking to understand the complex changes in legislation and the challenges we face due to the changing agenda of both central Government and Norfolk County Council. The Charity has a local campaigning role to improve services and to try to prevent a reduction in service provision. It also has to be alert to tendering for any new suitable service provision outsourced by the local authority.

The Charity is well supported by a considerable number of valued volunteers, including an active fundraising team and a well-informed membership.

Mid Norfolk Mencap is affiliated to Royal Mencap and also works in partnership with local organisations that can inform and support our work in the mid, south and north Norfolk areas.

We endeavour to encourage all people with a learning disability within our community to take part in our charitable activities.

b. Strategies for achieving objectives

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities for the enjoyment of our local community;
- Offer opportunities for people to get involved in activities exploring their own creative powers; and
- Provide facilities for people to develop their independence and life skills.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Activities undertaken to achieve objectives

Residential Services

We run a Care Quality Commission (CQC) registered ten bed residential home in Dereham for adults with learning disabilities under the management of a Registered Manager, with the Nominated Individual being the Chairperson.

Community Support Services

We provide services to vulnerable people living in their own homes within the local community either by a contracted service from the local authority or by payment via Personal Budgets. Clearly this continues to be an important developmental area for the charity.

This service was CQC registered during the year but now comes under Day Services.

Charitable Services

We continue to provide various charitable services subsidised by our own fundraising efforts and donations.

d. Volunteers

The Charity is involved in the community and relies on voluntary help. Over 25 volunteers assist with running the charitable activities, enabling lower staff costs than would otherwise be the case. We wish to thank these volunteers for their loyal support and service.

e. Main activities undertaken to further the Charity's purposes for the public benefit

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

The personal involvement of trustees in our services and activities enables direct feedback and informs the decision-making process.

Achievements and performance

a. Key performance indicators

The main financial performance indicators are bank balances and fund balances. These are monitored regularly by management and Trustees. These are increasingly challenged as the Local Authority funding bodies are operating under an ever tightening budget.

MID NORFOLK MENCAP
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

b. Review of activities

The Community Support services have continued to grow over the past year.

The Charitable Services have had to adapt to needs and restrictions during the COVID-19 pandemic.

Our staff deserve credit and praise for their skilful and enthusiastic efforts to provide quality services to our service users under ever tightening budgets and the continuing demands created by recruitment challenges.

Maintaining a balance between providing services that are safe and effective, and maintaining a financial balance is an ongoing challenge.

Residential Services - we have provided some respite care in one of our vacant rooms. We remain prepared to provide urgent residential care if requested and currently have two vacancies.

Further important improvements have been carried out at Merle Boddy House with a kitchen refurbishment coming primarily from the Norwich Mencap Donation.

The Residential Services Fund arises following a legacy from a former resident's family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services.

Community Support - we have increasingly become an essential support service for people with predominantly learning disabilities living in the community. In addition to routine regular support we have also provided crisis support for these individuals and their families. This has resulted in an improved positive working relationship with other partner agencies.

Charitable Services - unfortunately due to COVID-19 these services have been run at a restricted level. Some of which have now resumed.

The Trustees continue to believe these services are essential, even though they are no longer funded by the local authority.

c. Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the organisation, have kept available funds in interest-bearing deposit accounts and seek to achieve a rate on deposit which reflects the current interest rates. As interest rates are good and the potential for further developments requiring capital expenditure is still present, the Trustees continue to feel cash deposits are the best option at present. However, some redirection of these savings is planned to take advantage of more attractive rates now available.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

a. Going concern

During the long history of the Charity, the trustees have always had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis in preparing the financial statements.

Despite the increasing pressure on public expenditure the trustees understand that the support from the local authority, Norfolk County Council, has increased in this financial year but not sufficiently to match the rate of inflation, National Living wage rises and pension responsibilities.

The Residential Service has made a loss over the past 12 months partially contributed from the Cost of Living crisis and the failure to fill voids. We are actively working with Norfolk County Council to fill the voids however up until now we have been unsuccessful. Increased demands by regulatory bodies have also increased costs of both staff and infrastructure. It is also the trustees clear and determined goal to continue to provide a safe environment, meaningful life, nutritionally sound diet, and personal choice in the lives of those we care for.

Further investigations are being undertaken to find further areas of savings across the whole organisation.

The principal funding sources of income to the organisation were: residential fees of £532,895 (2023 - £509,908), and community support fees of £561,584 (2023 - £360,791). The improved efficiencies recently introduced have reduced the shortfall on the day-to-day running of the organisation.

The support of our partners continues to be essential to maintaining a varied programme of charitable activities. These services are not all self-supporting and rely on a mixed economy of funding, including an allocation from Mid Norfolk Mencap's unrestricted reserves to ensure a vibrant and comprehensive programme of activities.

b. Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover contingency expenditure, including voids at our residential home, staffing costs and repairs.

The trustees consider that a level of 3 months running costs, and 2 voids for 6 months, is sufficient.

Total reserves as at 31 March 2024 were £1,003,294 (2023 - £853,832) of which £102,104 (2023 - £106,327) was restricted.

The charity had unrestricted reserves of £898,789 as at 31 March 2024 (2023 - £747,505) of which £260,797 (2023 - £243,140) is currently designated. The total value of fixed assets at 31 March 2024 was £239,289 (2023 - £241,891) which leaves free reserves of £398,701 (2023 - £262,474).

The experience of the last few years has emphasised the importance of adequate reserves.

A strategic review of our reserves has been carried out and the Trustees consider that the key benefits to the organisation continues to be via the residential services which needs modernising and increasingly via the Community Support Service. We have established a new strategy with a timetable over the next five years. We have improved the office space at Tavern Lane to enable expansion of the Community Support services.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

c. Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our charitable activities. There are no concessions available as we keep our attendance fees at a minimum to all.

Our pricing policy for residential is restricted by the limits imposed by the local authority.

The Community Outreach Service has currently agreed costings with Norfolk County Council (NCC). The costings are set into 3 bandings, lower, middle, and higher rates depending on the client's needs, day of the week (i.e. weekends) and the urgency of the support. These rates are subject to automatically change each year when the uplifts are set by NCC. This uplift also reflects on the mileage we charge NCC for the agreed transportation with clients.

d. Financial risk management objectives and policies

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, system, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety and food hygiene and maintaining regulatory approval with CQC and Quality Assurance in line with the Care Act. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular training for staff working in operational areas.

e. Information on fundraising practices

The charity does not externally fundraise. There have been no complaints in the year received by the charity about activities undertaken by the charity or by a person on behalf of the charity, for the purpose of fundraising.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a. Constitution

The company is constituted under a Memorandum of Association dated 9.July 2007 and is a registered charity number 1049364. It is a charitable company limited by guarantee.

The objects of the Charity are:

- The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to promote the understanding and support of those with learning disabilities for the public benefit, and .
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of Improving their conditions of life.

Anyone can become a member of the Company and there are currently 84 active members, each of whom agreed to contribute £1 in the event of the charity winding up.

We now operate an annual membership subscription This is to help provide the charitable services and to cover the administration costs in producing monthly communication and detailed annual report.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the governing document/

All members are circulated with invitations to nominate trustees prior to the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

c. Organisational structure and decision-making policies

The board of trustees, which can have up to 14 members, administers the charity. The board normally meets every 6 weeks and there are sub-committees covering finance and audit, and personnel which also meet every 6 weeks. This is our ideal, but in the short term we are having combined meetings on a more frequent basis, every 4 weeks, due to a shortage of Trustees. The governance and strategy sub-committees meet as and when required. The General Manager manages the day-to-day operations and the Finance Manager, Residential Services Manager and Public Relations and Office Manager, have delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service activity.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

d. Policies adopted for the induction and training of Trustees

New trustees are offered an initial briefing on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During their induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training and events where these will facilitate the undertaking of their role.

Trustees that have served during the year, to signing, were as follows:

T Bishop (appointed 01 August 2025)
J E T Gooch (resigned 26 September 2025)
P F Grout
R J Grout (resigned 27 August 2025)
G Hayes (resigned 06 December 2023)
E Jordan (resigned 03 October 2023)
J Platten (resigned 03 October 2023)
S A Taylor (resigned 01 November 2024, reappointed 15 April 2025)
S J Wingfield (appointed 08 October 2024, resigned 15 April 2025)
V Savarese-Monk (appointed 01 August 2025)
L Thrussell (appointed 19 December 2025)

e. Pay policy for key management personnel

The directors consider the board of directors, who are the charities trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running, and operating the Charity on a day-to-day basis. In view of the nature of the charity, the policy for the senior staff pay review is that the directors benchmark periodically against pay levels in other health and social care organisations of a similar role.

The directors have implemented a benchmarking procedure in the year, and this has resulted in significant increases in management pay scales. The directors also agreed to bring the annual pay review changes forward to November in order to increase our competitive position in the local labour market.

f. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a service user or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a third party.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

The strategic committee continue to work on a rolling annual plan.

A major financial concern for the organisation will be ongoing financial sustainability with the effective reduction in funding.

In the next 12 months, the trustees anticipate:

- Continuing discussions with Norfolk County Council Social Services to overcome the delays in establishing correct funding levels for residents. Further discussion also to identify the most cost effective way to structure our residential care service;
- Continue to focus on improvements to our residential home;
- Filling voids at the residential home;
- Expanding the community support services;
- Further promoting Charitable Services taking into account continuing developing needs;
- To devote the necessary time and effort to progress the strategic review of Merle Boddy House;
- To develop a clear and transparent fundraising strategy to support the business, future projects, services and charitable services; and
- Expanding the Trustee board, with people with the appropriate experience, skills and knowledge.

Revised report

As described on page 1, this revised trustees' report replaces the report as originally approved on 23 December 2024, with revisions to reported financial figures.

It is prepared as at the original approval date and accordingly does not deal with events since that date.

MID NORFOLK MENCAP
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

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

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Larking Gowen LLP, have indicated their willingness to continue in office.

Approved by order of the members of the board of Trustees and signed on their behalf by:



S A Taylor

Chair

Date: 16 Dec 2025

[The original Trustees' Report was signed by J Gooch]

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP

Opinion

We have audited the revised financial statements of Mid Norfolk Mencap (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. These revised financial statements replace the original financial statements approved by the trustees on 23 December 2024. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). The revised financial statements have been prepared under the Companies (Revision of Defective Accounts and Reports) Regulations 2008 and accordingly do not take account of events which have taken place after the date the original financial statements were approved.

In our opinion the revised financial statements:

- give a true and fair view, seen as at the date the original financial statements were approved, of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice seen as at the date the original financial statements were approved; and
- have been prepared in accordance with the requirements of the Companies Act 2006 as they have effect under the Companies (Revision of Defective Accounts and Reports) Regulations 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the revised financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the revised financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - revision of the financial statements for understatement of income and expenditure

We draw attention to page 1 of these revised financial statements which describes the need for revision to correct an understatement of both income and expenditure by £123,785 in the original financial statements. The original financial statements were approved on 23 December 2024 and were unaudited. Our audit work has been performed based on the information available and known at 23 December 2024. Our opinion is not modified in this respect.

Conclusions relating to going concern

In auditing the revised financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the revised financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Other information

The other information comprises the information included in the revised Annual report other than the revised financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the revised Annual report. Our opinion on the revised financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the revised financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the revised financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the revised financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements; and
- in our opinion, the original financial statements for the year ended 31 March 2024 failed to comply with the requirements of the Companies Act 2006 in the respects identified by the Trustees on page 1 to the revised financial statements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the revised financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the revised financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the revised financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of revised financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the revised financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the revised financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these revised financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Due to the field in which the Charity operates, we identified the areas most likely to have a direct material impact on the revised financial statements as compliance with UK accounting standards, UK charity law and the Companies Act 2006. In addition, we considered the provisions of other laws and regulations which whilst not having a direct impact on the revised financial statements, are fundamental to the Charity's ability to operate including care regulations, health and safety, employment law, and compliance with various other regulations relevant to the conduct of the Charity's operations.

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- enquiries with management about any known or suspected instances of non-compliance with laws and regulations, accidents in the workplace, potential litigation or claims and fraud;
- reviewing legal and professional fees to confirm matters where the Charity engaged lawyers;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- reviewing board minutes and any relevant correspondence with external authorities;
- challenging assumptions and judgements made by management in their significant accounting estimates;
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of any significant transactions outside the normal course of business.

MID NORFOLK MENCAP
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP (CONTINUED)

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the revised financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the revised financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the revised financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

We are also required to report whether in our opinion the original financial statements failed to comply with the requirements of the Companies Act 2006 in the respects identified by the Trustees. The audit of revised financial statements includes the performance of procedures to assess whether the revisions made by the trustees are appropriate and have been properly made.

Other matters

The comparatives are unaudited as the charitable company was audit exempt in that period.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with the Companies (Revision of Defective Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

Larking Gowen LLP

Giles Kerkham FCA DChA (Senior statutory auditor)

for and on behalf of

Larking Gowen LLP

Chartered Accountants

Statutory Auditors

Norwich

Date: 19 December 2025

MID NORFOLK MENCAP
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	311	1,000	1,311	5,543
Charitable activities	4	1,102,311	4,625	1,106,936	885,292
Investments		8,295	109	8,404	2,689
Total income		1,110,917	5,734	1,116,651	893,524
Expenditure on:					
Charitable activities	6	959,583	7,606	967,189	833,310
Total expenditure		959,583	7,606	967,189	833,310
Net income/(expenditure)		151,334	(1,872)	149,462	60,214
Transfers between funds	15	(50)	50	-	-
Net movement in funds		151,284	(1,822)	149,462	60,214
Reconciliation of funds:					
Total funds brought forward		747,505	106,327	853,832	793,618
Net movement in funds		151,284	(1,822)	149,462	60,214
Total funds carried forward		898,789	104,505	1,003,294	853,832

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 20 to 35 form part of these financial statements.

MID NORFOLK MENCAP
(A company limited by guarantee)
REGISTERED NUMBER: 02992726

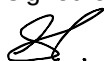
BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	239,289	241,891
Investments	12	102,407	99,523
		341,696	341,414
Current assets			
Debtors	13	104,346	115,755
Cash at bank and in hand		600,058	425,820
		704,404	541,575
Current liabilities			
Creditors: amounts falling due within one year	14	(42,806)	(29,157)
Net current assets		661,598	512,418
Total assets less current liabilities		1,003,294	853,832
Total net assets		1,003,294	853,832
Charity funds			
Restricted funds	15	104,505	106,327
Unrestricted funds	15	898,789	747,505
Total funds		1,003,294	853,832

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

These revised financial statements have been prepared as at the approval date of the original accounts on 23 December 2024. These revised financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



S A Taylor

Chair

Date: 16 Dec 2025

The notes on pages 20 to 35 form part of these financial statements.

MID NORFOLK MENCAP
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash used in operating activities	185,981	3,558
Cash flows from investing activities		
Interest from investments	8,404	2,689
Proceeds from the sale of tangible fixed assets	-	100
Purchase of tangible fixed assets	(17,263)	(24,995)
Net cash used in investing activities	(8,859)	(22,206)
Cash flows from financing activities		
Interest capitalised	(2,884)	(1,038)
Net cash used in financing activities	(2,884)	(1,038)
Change in cash and cash equivalents in the year	174,238	(19,686)
Cash and cash equivalents at the beginning of the year	425,820	445,506
Cash and cash equivalents at the end of the year	600,058	425,820

The notes on pages 20 to 35 form part of these financial statements

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

Mid Norfolk Mencap is a company limited by guarantee, incorporated in England, registration number 02992726. The registered office is 1a Taven Lane, Dereham, Norfolk, NR19 1PX. The members of the company are the Trustees names on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard Statement of Recommended Practice applicable to charities applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Norfolk Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1.

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. This includes the charity's fundraising income, room hire income, and income from Residential and Community activities.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided on the following bases:

Freehold property	- No depreciation
Short-term leasehold property	- 6 years straight line (lease term)
Motor vehicles	- 5-10 years straight line
Fixtures and fittings	- 5 years straight line

2.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.11 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Accounting policies (continued)

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	311	1,000	1,311

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	5,293	250	5,543

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Residential income	532,895	-	532,895
Community support	561,584	-	561,584
Service users	-	1,755	1,755
Fundraising income	3,197	270	3,467
Room hire	4,635	2,600	7,235
Grants	-	-	-
Catering/refreshments	-	-	-
Misc	-	-	-
	<u>1,102,311</u>	<u>4,625</u>	<u>1,106,936</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Residential income	509,908	-	509,908
Community support	359,988	-	359,988
Service users	-	1,086	1,086
Fundraising income	2,635	282	2,917
Room hire	4,564	4,004	8,568
Grants	1,050	-	1,050
Catering/refreshments	624	-	624
Misc	1,151	-	1,151
	<u>879,920</u>	<u>5,372</u>	<u>885,292</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Analysis of incoming resources by department

	2024	2023
	£	£
Merle Boddy House (MBH)	532,895	509,909
Office	9,952	12,477
Family Carers Group	-	28
Dereham & District Gateway Club	1,556	1,898
Fundraising	2,822	3,091
Friends of MBH	1,026	386
Stepping Out Club	282	458
Cromer Drop In	1,702	802
Sensory Room Project	2,870	2,882
Community Support	561,844	360,791
North Norfolk	1,702	802
	<u>1,116,651</u>	<u>893,524</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Expenditure on charitable activities	<u>959,583</u>	<u>7,606</u>	<u>967,189</u>
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Expenditure on charitable activities	<u>827,651</u>	<u>5,659</u>	<u>833,310</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

6. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Expenditure on charitable activities	743,624	19,866	203,699	967,189
	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Expenditure on charitable activities	632,721	13,548	187,041	833,310

7. Analysis of expenditure by department

	2024 £	2023 £
Merle Boddy House (MBH)	458,716	455,753
Office	158,783	138,006
Family Carers Group	70	2,178
Dereham Drop In	-	129
Dereham & District Gateway Club	3,298	-
Saturday Clubs	-	50
Playscheme	50	3,062
Fundraising	2,584	636
Friends of MBH	939	351
Stepping Out Club	436	452
Sensory Room Project	2,813	2,799
Community Support	339,500	229,894
	967,189	833,310

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the independent examiner in respect of:		
Independent examination	3,488	5,042

9. Staff costs

	2024 £	2023 £
Wages and salaries	666,899	575,709
Social security costs	44,155	29,790
Contribution to defined contribution pension schemes	32,570	27,222
	743,624	632,721

Included within the above is £50,806 (2023 - £28,290) of agency costs.

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Residential and Day Centre	36	30
Administration	4	4
	40	34

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel comprises the trustees and four department managers. The total employment benefits including employer pension contributions of the key management personnel were £145,476 (2023 - £129,978).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost					
At 1 April 2023	195,000	59,124	54,307	33,112	341,543
Additions	-	3,264	14,000	-	17,264
Disposals	-	-	(21,812)	-	(21,812)
At 31 March 2024	195,000	62,388	46,495	33,112	336,995
Depreciation					
At 1 April 2023	-	46,827	28,996	23,829	99,652
Charge for the year	-	4,562	8,113	4,271	16,946
On disposals	-	-	(18,892)	-	(18,892)
At 31 March 2024	-	51,389	18,217	28,100	97,706
Net book value					
At 31 March 2024	195,000	10,999	28,278	5,012	239,289
At 31 March 2023	195,000	12,297	25,311	9,283	241,891

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Fixed asset investments

	Other fixed asset investments £
Cost or valuation	
At 1 April 2023	99,523
Interest reinvested	2,884
At 31 March 2024	<u>102,407</u>
Net book value	
At 31 March 2024	<u>102,407</u>
At 31 March 2023	<u>99,523</u>

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	88,682	104,657
Prepayments and accrued income	15,664	11,098
	<u>104,346</u>	<u>115,755</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	20,292	8,919
Other taxation and social security	13,514	123
Other creditors	4,768	-
Accruals and deferred income	4,232	20,115
	<u>42,806</u>	<u>29,157</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Unrestricted funds					
Designated funds					
Norfolk Development Fund	228,446	1,702	-	-	230,148
Cromer Drop In	3,330	1,702	-	-	5,032
Presidents Fund	11,364	-	-	-	11,364
COS Vehicle Fund	-	-	-	5,573	5,573
MBH Vehicle Fund	-	-	-	4,171	4,171
Reinvestment account	-	-	-	4,509	4,509
	<u>243,140</u>	<u>3,404</u>	<u>-</u>	<u>14,253</u>	<u>260,797</u>
General funds					
General Funds	504,365	1,107,513	(959,583)	(14,303)	637,992
	<u>504,365</u>	<u>1,107,513</u>	<u>(959,583)</u>	<u>(14,303)</u>	<u>637,992</u>
Total Unrestricted funds	<u>747,505</u>	<u>1,110,917</u>	<u>(959,583)</u>	<u>(50)</u>	<u>898,789</u>
Restricted funds					
Norwich Mencap Donation	36,463	-	-	-	36,463
Dereham & District Gateway	4,834	1,556	(3,298)	-	3,092
Friends of MBH	4,553	1,026	(939)	-	4,640
Sensory Room Project	4,766	2,870	(2,813)	-	4,823
Stepping Out Club	6	282	(436)	-	(148)
Family Carers Group	2,182	-	(70)	-	2,112
Residential Services Fund	53,361	-	-	-	53,361
Saturday Clubs	162	-	-	-	162
Playscheme	-	-	(50)	50	-
	<u>106,327</u>	<u>5,734</u>	<u>(7,606)</u>	<u>50</u>	<u>104,505</u>
Total of funds	<u>853,832</u>	<u>1,116,651</u>	<u>(967,189)</u>	<u>-</u>	<u>1,003,294</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

The Norfolk Development designated fund was established using the funds received from Royal Mencap upon cessation of North Norfolk Mencap. These funds are unrestricted however, the trustees have designated these funds with the intention that they are used for the benefit of Norfolk residents.

The Residential Services Fund arises following a legacy from a former residents family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete we will use some of this fund to decorate and furnish the interior of the building.

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds					
Designated funds					
Norfolk Development Fund	227,644	802	-	-	228,446
Cromer Drop In	2,528	802	-	-	3,330
Presidents Fund	12,000	-	(636)	-	11,364
	<u>242,172</u>	<u>1,604</u>	<u>(636)</u>	<u>-</u>	<u>243,140</u>
 General Funds	 419,862	 886,268	 (826,715)	 24,950	 504,365
 Total Unrestricted funds	 662,034	 887,872	 (827,351)	 24,950	 747,505

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

15. Statement of funds (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2023 £</i>
Restricted funds					
Norwich Mencap Donation	51,463	-	-	(15,000)	36,463
Dereham & District Gateway	5,114	1,898	(2,178)	-	4,834
Friends of MBH	4,518	386	(351)	-	4,553
Sensory Room Project	4,683	2,882	(2,799)	-	4,766
Stepping Out Club	-	458	(452)	-	6
Family Carers Group	2,283	28	(129)	-	2,182
Residential Services Fund	63,361	-	-	(10,000)	53,361
Saturday Clubs	162	-	-	-	162
Playscheme	-	-	(50)	50	-
	<u>131,584</u>	<u>5,652</u>	<u>(5,959)</u>	<u>(24,950)</u>	<u>106,327</u>
Total of funds	<u>793,618</u>	<u>893,524</u>	<u>(833,310)</u>	<u>-</u>	<u>853,832</u>

16. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	239,289	-	239,289
Fixed asset investments	102,407	-	102,407
Current assets	599,899	104,505	704,404
Creditors due within one year	(42,806)	-	(42,806)
Total	<u>898,789</u>	<u>104,505</u>	<u>1,003,294</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	241,891	-	241,891
Fixed asset investments	99,523	-	99,523
Current assets	435,248	106,327	541,575
Creditors due within one year	(29,157)	-	(29,157)
Total	<u>747,505</u>	<u>106,327</u>	<u>853,832</u>

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	149,462	60,214
Adjustments for:		
Depreciation charges	19,866	13,548
Interest	(8,404)	(2,689)
Decrease/(increase) in debtors	11,408	(59,935)
Increase/(decrease) in creditors	13,649	(7,580)
Net cash provided by operating activities	<u>185,981</u>	<u>3,558</u>

18. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	600,058	425,820
Total cash and cash equivalents	<u>600,058</u>	<u>425,820</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	425,820	174,238	600,058
	<u>425,820</u>	<u>174,238</u>	<u>600,058</u>

20. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £32,570 (2023 - £27,222).

21. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Amounts payable Land and Buildings		
Within 1 Year	15,000	15,000
Between 1 and 5 years	18,750	33,750
	<u>33,750</u>	<u>48,750</u>
	2024 £	2023 £
Amounts payable Other		
Within 1 Year	1,867	1,867
Between 1 and 5 years	6,069	7,936
	<u>7,936</u>	<u>9,803</u>

MID NORFOLK MENCAP
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

22. Related party transactions

In the current year, children of certain trustees attended activities or were residents at Merle Boddy House. Payment for these services was at the same rates as for other attendees.

The daughter and step-daughter of R Grout and P Grout (both trustees) is employed by the charity, at the same pay scales used for other employees.

Accounts

Registered number: 02992726
Charity number: 1049364

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

UNAUDITED
DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

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MID NORFOLK MENCAP
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY
FOR THE YEAR ENDED 31 MARCH 2023

Directors	J Gooch R Grout P Grout G Hayes E Jordan J Platten S Simpson
Company registered number	02992726
Charity registered number	1049364
Registered office	1A Tavern Lane Dereham Norfolk NR19 1PX
Accountants	ADP Accounting Limited Certified Accountants 19 Farrow Close Mattishall Norfolk NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The chairperson presents their statement for the year.

Once again it has been an incredible year for Mid Norfolk Mencap, as we return to a new normal following the challenges presented by the global pandemic.

Our dedicated staff led by our General Manager, Jon, Wendy at Merle Boddy House, Anya, Debbie and Sarah have continued to work tirelessly to support all of our staff, clients, their families and friends. My thanks on behalf of the trustees goes to our whole staff team, who provide such great support.

Stepping Out and Gateway Club continue to be well supported at their new venues, our thanks goes to those volunteers who help keep these valuable services running. We will of course look to review those services placed on hold, at some point in the future.

Looking forward, our family carers group, which is an important part of our community will now meet a few times a year for friendship and support at Tavern Lane.

Mid Norfolk Mencap is facing exciting times as we look forward to developing a 5 year strategy to help us grow towards a brighter future. The strategy will incorporate the themes from Norfolk County Council, which looks to support our clients to reach their full potential.

It has been great to leave the constraints of the pandemic behind us, supporting the wider disability community and look forward to the opportunities in the coming year.

Pat Grout

Chairperson of Trustees

Date:

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Directors present their annual report together with the financial statements of Mid Norfolk Mencap for the year 1 April 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustee's report and a Directors' report under company law. The Directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Management of the Charity is vested in its annually elected Board of Trustees, consisting of people with various skills, abilities and knowledge, our responsibility being considerable under the requirements of the Charity Commissioners, Company Law and the Care Quality Commission.

The day-to-day management being delegated to the General Manager and Senior Management Team.

The Charity continues to work in partnership with Norfolk County Council (Adult Learning Disability Service) as an approved provider of Residential Care and an accredited provider of Community Support Services for people with learning disabilities living independently.

Administration of the Charity is provided by our small office team based at 1A Tavern Lane, Dereham.

An essential part of the Charity's work is to support family carers by providing relevant information and seeking to understand the complex changes in legislation and the challenges we face due to the changing agenda of both central Government and Norfolk County Council. The Charity has a local campaigning role to improve services and to try to prevent a reduction in service provision. It also has to be alert to tendering for any new suitable service provision outsourced by the local authority.

The Charity is well supported by a considerable number of valued volunteers, including an active fundraising team and a well-informed membership.

Mid Norfolk Mencap is affiliated to Royal Mencap and also works in partnership with local organisations that can inform and support our work in the mid, south and north Norfolk areas.

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

We endeavour to encourage all people with a learning disability within our community to take part in our charitable activities.

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities for the enjoyment of our local community;
- Offer opportunities for people to get involved in activities exploring their own creative powers;
- Provide facilities for people to develop their independence and life skills.

During the recent pandemic suitable alternative support systems have been instigated where possible in line with Government guidance.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and activities (continued)

b. Activities undertaken to achieve objectives

Residential Services

We run a Care Quality Commission (CQC) registered ten bed residential home in Dereham for adults with learning disabilities under the management of a Registered Manager, with the Nominated Individual being the Chairperson, Pat Grout.

Community Support Services

We provide services to vulnerable people living in their own homes within the local community either by a contracted service from the local authority or by payment via Personal Budgets. Clearly this continues to be an important developmental area for the charity.

This service was CQC registered during the year but now comes under Day Services.

Charitable Services

We continue to provide various charitable services subsidised by our own fundraising efforts and donations.

c. Volunteers

The Charity is involved in the community and relies on voluntary help. Over 30 volunteers assist with running the charitable activities, enabling lower staff costs than would otherwise be the case. We wish to thank these volunteers for their loyal support and service.

d. Main activities undertaken to further the company's purposes for the public benefit

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

The personal involvement of trustees in our services and activities enables direct feedback and informs the decision-making

Achievements and performance

a. Key performance indicators

The main financial performance indicators are bank balances and fund balances. These are monitored regularly by management and Trustees. These are increasingly challenged as the Local Authority funding bodies are operating under an ever tightening budget.

b. Review of activities

The Community Support services have continued to grow over the past year.

The Charitable Services have had to adapt to needs and restrictions during the Covid 19 pandemic.

Our staff deserve credit and praise for their skilful and enthusiastic efforts to provide quality services to our service users under a tight budget and the continuing demands created by Covid 19.

Maintaining a balance between providing services that are safe and effective, and maintaining a financial balance is an ongoing challenge.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance (continued)

Residential Services — we have provided some respite care in one of our vacant rooms. We remain prepared to provide urgent residential care if requested and currently have two vacancies.

We have had to postpone our plans to extend the kitchen and refurbish Merle Boddy House, although further important improvements have been carried out. The trustees have been considering wider options and these have to be included in a review of the residential service.

A large proportion of the Norwich Mencap Donation will be used to fund some of this work once final decisions are made, with the remainder coming from our reserves.

We have purchased a new vehicle for Merle Boddy House with some of the money coming from the Norwich Mencap donation.

The Residential Services Fund arises following a legacy from a former resident's family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete, we will use some of this fund to decorate and furnish the interior of the building.

Community Support — We have increasingly become an essential support service for people with predominantly learning disabilities living in the community. In addition to routine regular support we have also provided crisis support for these individuals and their families. This has resulted in an improved positive working relationship with other partner agencies.

Charitable Services — Unfortunately due to Covid 19 these services have been run at a restricted level. Some of which have now resumed.

The Charitable Services ran at a small deficit of £50 and is funded by a transfer from unrestricted funds.

The Trustees continue to believe these services are essential, even though they are no longer funded by the local authority.

c. Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the organisation, have kept available funds in interest-bearing deposit accounts and seek to achieve a rate on deposit which reflects the recent increase of interest rates. Due to wider economic circumstances deposit rates have been depressed and so despite very low interest rates and due to the possible future developments requiring capital expenditure the trustees feel that the liquidity of cash deposits is of greater priority. As rates begin to rise we aim to respond where we can, to benefit from higher interest rates.

Financial review

a. Going concern

During the long history of the Charity, the trustees have always had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. However, there have been multiple events in recent years that have given rise to a need to consider this more closely.

Despite the increasing pressure on public expenditure the trustees understand that the support from the local authority, Norfolk County Council, has increased in this financial year but not sufficiently to match the rate of inflation, National Living wage rises and pension responsibilities.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review (continued)

The Residential Service had suffered decreases of income due to a combination of events including a reduction in levels of funding following reviews and the inability of Norfolk Social Services to conduct and complete meaningful reviews in a timely manner. This has been addressed to a degree over the year, but after yet another year it is not fully resolved. Increased demands by regulatory bodies have also increased costs of both staff and infrastructure. It is also the trustees clear and determined goal to continue to provide a safe environment, meaningful life, nutritionally sound diet and personal choice in the lives of those we care for.

Further investigations are being undertaken to find further areas of savings across the whole organisation.

The principal funding sources of income to the organisation were: residential fees of £471,813, and community support fees of £359,988. The improved efficiencies recently introduced have reduced the shortfall on the day-to-day running of the organisation. The support of our partners continues to be essential to maintaining a varied programme of charitable activities. These services are not all self-supporting and rely on a mixed economy of funding, including an allocation from Mid Norfolk Mencap's unrestricted reserves to ensure a vibrant and comprehensive programme of activities.

b. Covid-19

The trustees have adopted Government Guidelines in all areas of it's operation, including all trustee meetings being conducted virtually by Zoom, when restrictions required, and for some sub-committees this continues to be the preferred method. Main Trustee Board meetings are now face to face. Meeting frequency has been increased to deal with the rapidly changing circumstances of the disease and our financial circumstances.

We have received various grants throughout the year from Central Government, via Norfolk County Council, to offset costs incurred due to the Covid 19 regulations.

Testing has been adopted as per guidance. Personal Protective Equipment has been purchased, distributed and staff and residents trained in it's use. All residents and staff are now fully vaccinated.

Support to residents and community support clients has been provided in the best way possible, working within the guidelines.

c. Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our charitable activities. There are no concessions available as we keep our attendance fees at a minimum to all.

Our pricing policy for residential and community support services is restricted by the limits imposed by the local authority.

d. Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover contingency expenditure, including voids at our residential home, staffing costs and repairs.

The trustees consider that a level of 3 months running costs, and 2 voids for 6 months, is sufficient.

Total reserves as at 31 March 2023 were £853,832 (2022 - £793,618) of which £106,328 (2022 - £131,584) was restricted.

The charity had unrestricted reserves of £747,505 as at 31 March 2023 (2022 - £662,034) of which £243,139 (2022-£242,171) is currently designated. The total value of fixed assets at 31 March 2023 was £241,891 (2022-£229,893) which leaves free reserves of £262,475 (2022-£189,971).

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Financial review (continued)

The experience of the last few years has emphasised the importance of adequate reserves.

A strategic review of our reserves has been carried out and the Trustees consider that one of the key benefits to the organisation is via the residential services which need modernising. We have established a new strategy with a timetable over the next five years. We have improved the office space at Tavern Lane to enable expansion of the Community Support services.

Structure, governance and management

a. Constitution

The company is constituted under a Memorandum of Association dated 9 July 2007 and is a registered charity number 1049364. It is a charitable company limited by guarantee.

The objects of the Charity are:

- The relief of people with a learning disability, in particular by the provision of help and support for them and for their families, dependents and carers, and to promote the understanding and support of those with learning disabilities for the public benefit; and
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability, with the object of improving their conditions of life.

Anyone can become a member of the Company and there are currently 98 active members, each of whom agreed to contribute £1 in the event of the charity winding up.

We now operate an annual membership subscription. This is to help provide the charitable services and to cover the administration costs in producing monthly communication and detailed annual report.

b. Methods of appointment or election of Directors

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Trust deed.

All members are circulated with invitations to nominate trustees prior to the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

c. Organisational structure and decision-making policies

The board of trustees, which can have up to 14 members, administers the charity. The board normally meets every 6 weeks and there are sub-committees covering finance and audit, and personnel which also meet every 6 weeks. The governance and strategy sub-committees meet as and when required. The General Manager manages the day-to-day operations and the Finance Manager, Residential Services Manager and Public Relations and Office Manager, have delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service activity.

d. Policies adopted for the induction and training of Directors

New trustees are offered an initial briefing on: their legal obligations under charity and company law, and the Charity Commission guidance on public benefit. They are also informed of the content of the Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During their induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training and events where these will facilitate the undertaking of their role.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)
DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

e. Pay policy for key management personnel

The directors consider the board of directors, who are the charities trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. In view of the nature of the charity, the policy for senior staff pay review is that the directors benchmark periodically against pay levels in other health and social care organisations of a similar role.

When setting rates of pay for the salary year 23/24 it was decided that all staff should be given an equal percentage pay rise in order to retain salary differentials and to assist with retention and recruitment. This was based on the increase in Minimum Wage and the matching uplift in fees to be paid by Norfolk County Council. Acknowledging that a benchmarking exercise has not been undertaken for some time, the directors are agreed to implement benchmarking to inform the 2023/24 pay review for senior staff.

f. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a service user or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a third party.

g. Financial risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

The trustees have a risk management strategy which comprises of:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, system, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety and food hygiene and maintaining regulatory approval with CQC and Quality Assurance in line with the Care Act. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular training for staff working in operational areas.

h. Information on fundraising practices

The charity does not externally fundraise. There have been no complaints in the year received by the charity about activities undertaken by the charity or by a person on behalf of the charity, for the purpose of fundraising.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management (continued)

Plans for future periods

The strategic committee continue to work on a rolling annual plan.

A major financial concern for the organisation will be ongoing financial sustainability with the effective reduction in funding.

In the next 12 months, the trustees anticipate:

- Continuing discussions with Norfolk County Council Social Services to overcome the delays in establishing correct funding levels for residents. Further discussion also to identify the most cost effective way to structure our residential care service.
- Continuing to focus on improvements to our residential home
- Filling voids at the residential home
- Expanding the community support services
- Further promoting Charitable Services taking into account continuing developing needs.
- To devote the necessary time and effort to progress the strategic review of Merle Boddy House.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Directors are required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Approved by order of the members of the board of Directors and signed on their behalf by:

P Grout, Chairperson

Date:

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Independent Examiner's Report to the Directors of Mid Norfolk Mencap ('the company')

I report to the charity Directors on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Directors of the company (and 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 the company's accounts 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 (FRS102).

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.

This report is made solely to the company's Directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Directors as a body, for my work or for this report.

Signed:

Dated:

Pauline Street ACCA FMAAT
ADP Accounting Ltd
19 Farrow Close
Mattishall
Norfolk
NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	2	5,293	250	5,543	24,023
Charitable activities	3	879,920	5,372	885,292	807,758
Investments	4	2,659	30	2,689	1,686
Total income		887,872	5,652	893,524	833,467
Expenditure on:					
Charitable activities		827,352	5,959	833,310	749,379
Total expenditure		827,352	5,959	833,310	749,379
Net expenditure		60,521	-307	60,214	84,088
Transfers between funds	14	24,950	-24,950	0	0
Net movement in funds		85,471	-25,257	60,214	84,088
Reconciliation of funds:					
Total funds brought forward		662,034	131,584	793,618	709,531
Net movement in funds		85,471	-25,257	60,214	84,088
Total funds carried forward		747,505	106,328	853,832	793,618

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 15 to 26 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	10	241,891	229,893
Investments	11	99,523	98,485
		<u>341,415</u>	<u>328,378</u>
Current assets			
Debtors	12	115,755	56,472
Cash at bank and in hand		425,820	445,506
		<u>541,574</u>	<u>501,977</u>
Creditors: amounts falling due within one year	13	<u>-29,157</u>	<u>-36,737</u>
Net current assets		512,417	465,240
Total net assets		<u>853,832</u>	<u>793,618</u>
Charity funds			
Restricted funds	14	106,328	131,584
Unrestricted funds	14	747,505	662,034
Total funds		<u>853,832</u>	<u>793,618</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:

P Grout, Chairperson

J Gooch

Date:

The notes on pages 15 to 26 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	<u>3,558</u>	<u>76,263</u>
Cash flows from investing activities		
Interests from investments	2,689	1,686
Purchase of tangible fixed assets	-24,995	-4,226
Sale of tangible fixed assets	100	0
Net cash (used in)/provided by investing activities	<u>-22,206</u>	<u>-2,540</u>
Cash flows from financing activities		
Interest capitalised	-1,038	-990
Net cash used in financing activities	<u>-1,038</u>	<u>-990</u>
Change in cash and cash equivalents in the year	-19,686	72,733
Cash and cash equivalents at the beginning of the year	445,506	372,773
Cash and cash equivalents at the end of the year	<u><u>425,819</u></u>	<u><u>445,506</u></u>

The notes on pages 15 to 26 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1) Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard Statement of Recommended Practice applicable to Charities in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) and the Companies Act 2006.

Mid Norfolk Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised and refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support and governance costs.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1) Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided on the following bases:

Leasehold property improvements	- Depreciated over 6 years (lease term)
Motor vehicles	- 5-10 years straight line
Fixtures and fittings	- 5 years straight line

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

1) Accounting policies (continued)

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2) Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	5,293	250	5,543

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	23,558	465	24,023

3) Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Incoming resources	879,920	5,372	885,292

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Incoming resources	798,058	9,700	807,758

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Residential income	471,813	384,161
Service users	1,086	219
Grants	1,050	10,773
Covid related	0	26,109
Catering/Refreshments	624	40
Community support	359,988	347,036
Misc	1,151	2,964
Room hire	8,568	120
Residents Benefits	38,095	34,579
Fundraising Income	2,917	1,758
	<u>885,292</u>	<u>807,758</u>

4) Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Investment income	2,659	30	2,689

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Investment income	1,686	0	1,686

5) Analysis of incoming resources by department

	2023 £	2022 £
Merle Boddy House (MBH)	509,908	467,541
Office	12,477	763
Family Carers Group	28	95
Dereham & District Gateway Club	1,898	0
Saturday Clubs	0	68
Playscheme	0	0
Fundraising	3,091	11,214
Presidents Fund	0	0
Friends of MBH	386	244
Stepping Out Club	458	158
Cromer Drop In	802	776
Sensory Room Project	2,882	465
Community Support	360,791	351,365
North Norfolk	802	776
	<u>893,524</u>	<u>833,467</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

6) Analysis of Charitable Activities by expenditure type

	Staff Costs	Depreciation	Other	Total
	2023	2023	Costs	funds
	£	£	2023	2023
			£	£
Merle Boddy House	347,032	7,053	101,668	455,753
Office	93,792	980	43,235	138,006
Family Carers Group			129	129
Dereham & District Gateway Club			2,178	2,178
Saturday Clubs				0
Playscheme			50	50
Fundraising			3,062	3,062
Presidents Fund			636	636
Friends of MBH			351	351
Stepping Out Club			452	452
Cromer Drop In			0	0
Sensory Room Project		2,793	6	2,799
Community Support	191,897	2,722	35,275	229,894
	632,721	13,548	187,042	833,310

	Staff Costs	Depreciation	Other	Total
	2022	2022	Costs	funds
	£	£	2022	2022
			£	£
Merle Boddy House	321,008	6,025	91,391	418,424
Office	84,873	1467	42,517	128,857
Dereham Drop in			0	0
Family Carers Group			85	85
Dereham & District Gateway Club			0	0
Saturday Clubs			0	0
Playscheme			30	30
Fundraising			2,910	2,910
Presidents Fund			1,393	1,393
Friends of MBH			345	345
Stepping Out Club			653	653
Cromer Drop In			0	0
Sensory Room Project		3,142	0	3,142
Community Support	163,657	3,627	26,255	193,539
	569,538	14,261	165,580	749,379

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7) Independent examiner's remuneration

	2023	2022
	£	£
Fees payable to the company's independent examiner of the company's annual accounts	<u>5,042</u>	<u>3,138</u>

8) Staff costs

	2023	2022
	£	£
Wages and salaries	575,709	514,772
Social security costs	29,790	33,274
Contribution to defined contribution pension schemes	27,222	21,493
	<u>632,721</u>	<u>569,538</u>

Included within the above is £28,290 (2022: £11,446) of agency costs.

The average number of persons employed by the company during the year was as follows:

	2023	2022
	No.	No.
Residential and Day Centre	30	29
Administration	4	4
	<u>34</u>	<u>33</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel comprises the trustees and four department managers. The total employment benefits including employer pension contributions of the key management personnel were £129,978 (2022: £117,953).

9) Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2022 - NIL).

During the year ended 31 March 2023, no Director expenses have been incurred (2022 - NIL).

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10) Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2022	195,000	59,124	46,112	33,112	333,348
Additions			24,995		24,995
Disposals			-16,800		-16,800
At 31 March 2023	195,000	59,124	54,307	33,112	341,543
Depreciation					
At 1 April 2022		42,493	40,754	19,557	102,804
Charge for the year		4,334	5,042	4,272	13,648
Depreciation eliminated on disposal			-16,800		-16,800
At 31 March 2023	0	46,827	28,996	23,829	99,652
Net book value					
At 31 March 2023	195,000	12,297	25,311	9,283	241,891
At 31 March 2022	195,000	16,631	5,358	13,555	230,544

11) Long term cash deposits

	Other fixed asset investments £
Cost or valuation	
At 1 April 2022	98,485
Transfer to current account	0
Interest reinvested	1,038
At 31 March 2023	99,523
Net book value	
At 31 March 2023	99,523
At 31 March 2022	98,485

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12) Debtors - Due within one year

	2023	2022
	£	£
Trade debtors	104,656	37,393
Prepayments and accrued income	11,098	19,078
	<u>115,755</u>	<u>56,472</u>

13) Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	8,919	14,085
Other taxation and social security	123	10,919
Other creditors	0	42
Accruals and deferred income	20,114	11,692
	<u>29,157</u>	<u>36,737</u>

14) Statement of funds

Statement of funds - current year

	Balance at 1 April 2022	Income	Expenditure	Transfers In/Out	Balance at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Norfolk Development Fund	227,644	802	0		228,446
Cromer Drop in	2,527	802	0		3,329
Presidents Fund	12,000	0	-636		11,364
	<u>242,171</u>	<u>1,604</u>	<u>-636</u>	<u>0</u>	<u>243,140</u>
General funds					
Reserves	419,863	886,268	-826,716	24,950	504,365
Total Unrestricted funds	<u>662,034</u>	<u>887,872</u>	<u>-827,352</u>	<u>24,950</u>	<u>747,505</u>
Restricted funds					
Norwich Mencap Donation	51,464	0	0	-15,000	36,464
Dereham & District Gateway Club	5,114	1,898	-2,178		4,834
Friends of MBH	4,518	386	-351		4,553
Sensory Room Project	4,682	2,882	-2,799		4,766
Stepping Out Club	0	458	-452		6
Family Carers Group	2,283	28	-129		2,182
Residential Services Fund	63,361	0	0	-10,000	53,361
Saturday Clubs	162	0	0		162
Playscheme	0	0	-50	50	0
Total Restricted funds	<u>131,584</u>	<u>5,652</u>	<u>-5,959</u>	<u>-24,950</u>	<u>106,328</u>
Total of funds	<u>793,618</u>	<u>893,524</u>	<u>-833,310</u>	<u>0</u>	<u>853,833</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14) Statement of funds (continued)

The Norfolk Development designated fund was established using the funds received from Royal Mencap upon cessation of North Norfolk Mencap. These funds are unrestricted however, the trustees have designated these funds with the intention that they are used for the benefit of Norfolk residents.

The Residential Services Fund arises following a legacy from a former residents family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete we will use some of this fund to decorate and furnish the interior of the building.

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/Out £	31 March 2022 £
Unrestricted funds					
Designated funds					
Norfolk Development Fund	226,868	776	0		227,644
Cromer Drop in	1,751	776	0		2,527
Presidents Fund	12,000	0			12,000
	<u>240,619</u>	<u>1,552</u>	<u>0</u>	<u>0</u>	<u>242,171</u>
General funds					
Reserves	334,168	830,884	-745,124	-65	419,863
Total Unrestricted funds	<u>574,787</u>	<u>832,436</u>	<u>-745,124</u>	<u>-65</u>	<u>662,034</u>
Restricted funds					
Norwich Mencap Donation	51,464				51,464
Dereham & District Gateway Club	5,114	0	0		5,114
Friends of MBH	4,619	244	-345		4,518
Sensory Room Project	7,359	465	-3,142		4,682
Stepping Out Club	460	158	-653	35	0
Family Carers Group	2,273	95	-85		2,283
Residential Services Fund	63,361				63,361
Saturday Clubs	94	68	0		162
Playscheme	0	0	-30	30	0
Total Restricted funds	<u>134,744</u>	<u>1,030</u>	<u>-4,255</u>	<u>65</u>	<u>131,584</u>
Total of funds	<u>709,531</u>	<u>833,466</u>	<u>-749,379</u>	<u>0</u>	<u>793,618</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15) Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds	242,171	1,604	-636	0	243,139
General funds	419,863	886,268	-826,716	24,950	504,365
Restricted funds	131,584	5,652	-5,959	-24,950	106,328
	<u>793,618</u>	<u>893,524</u>	<u>-833,310</u>	<u>0</u>	<u>853,832</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	240,619	1,552	0	0	242,171
General funds	334,168	830,884	-745,124	-65	419,863
Restricted funds	134,744	1,030	-4,255	65	131,584
	<u>709,531</u>	<u>833,467</u>	<u>-749,379</u>	<u>0</u>	<u>793,618</u>

16) Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	241,891		241,891
Fixed asset investments	99,523		99,523
Current assets	435,247	106,328	541,574
Creditors due within one year	-29,157		-29,157
Total	<u>747,504</u>	<u>106,328</u>	<u>853,832</u>

Analysis of net assets between funds - prior period

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	229,893		229,893
Fixed asset investments	98,485		98,485
Current assets	361,328	140,649	501,977
Creditors due within one year	-36,737		-36,737
Total	<u>652,969</u>	<u>140,649</u>	<u>793,618</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17) Reconciliation of net movement in funds to net cash flow from operating activities

	2023	2022
	£	£
Net income for the period (as per Statement of Financial Activities)	60,214	84,088
Adjustments for:		
Depreciation charges	13,548	14,261
Interest	-2,689	-1,686
Decrease/(Increase) in debtors	-59,934	-39,290
Increase/(Decrease) in creditors	-7,580	18,891
Net cash provided by/(used in) operating activities	<u>3,558</u>	<u>76,264</u>

18) Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	425,820	445,506
Total cash and cash equivalents	<u>425,820</u>	<u>445,506</u>

19) Analysis of Net Debt

	At 1 April	Cash flows	At 31 March
	2022		2023
	£	£	£
Cash at bank and in hand	445,506	19,686	425,820

20) Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £27,222 (2022: £21,493).

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21) Operating lease commitments

At 31 March 2023 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Amounts payable Land and Buildings		
Within 1 Year	15,000	15,000
Between 1 and 5 years	33,750	48,750
	<u>48,750</u>	<u>63,750</u>
	2023	2022
	£	£
Amounts payable Other		
Within 1 Year	1,867	2,599
Between 1 and 5 years	7,936	624
	<u>9,804</u>	<u>3,223</u>

22) Related party transactions

In the year, children of certain trustees attended activities or were residents at Merle Boddy House. Payment for these services was at the same rates as for other attendees.

The daughter and step daughter of R Grout and P Grout (both trustees) is employed by the charity, at the same pay scales used for other employees.

Accounts

Registered number: 02992726

Charity number: 1049364

MID NORFOLK MENCAP

(A Company Limited by Guarantee)

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

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MID NORFOLK MENCAP
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY
FOR THE YEAR ENDED 31 MARCH 2022

Directors	J Gooch R Grout P Grout G Hayes E Jordan F Crowdy (resigned 8 March 2022) J Platten S Simpson (appointed 5 July 2021)
Company registered number	02992726
Charity registered number	1049364
Registered office	1A Tavern Lane Dereham Norfolk NR19 1PX
Accountants	ADP Accounting Limited Certified Accountants 19 Farrow Close Mattishall Norfolk NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The chairperson presents their statement for the year.

We are slowly coming out of a very unusual and challenging time for us all. I am inspired by all of our members, people with a learning disability, their friends, support people, and our staff who have had to deal with so many challenges in this very unique historical time. Our fantastic staff have dedicated themselves to working tirelessly to keep our clients and each other safe. Our General Manager Jon, Wendy at Merle Boddy House, Anya, Debbie and Sarah have all worked through the many challenges presented to them, especially keeping up with the ever changing Government Guidelines, implementing them and making sure that everyone is advised, complies and are safe. We are proud of you all.

Our Family Carers Group have started meeting face to face again, however as there are not many of us at moment, for the time being we have decided to meet in local cafes for a less formal meeting as we wanted to keep in contact with each other realising the friendship and support found in such groups. We can also share experiences which is so very important to us all.

Our clubs and groups are slowly restarting. Stepping Out are intending to start soon, and it is hoped that Gateway Club will be able to resume activities later in the year, all groups and clubs will begin again depending on the situation as time goes by. The sensory room has been unable to reopen due to the health and safety requirements for this very specialised facility but it is hoped to be able to do so soon.

We have missed all of our fantastic volunteers and hope to be able to meet up soon at our various events and clubs.



Pat Grout

Chairperson of Trustees

Date: 4th July 2022

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Directors present their annual report together with the financial statements of Mid Norfolk Mencap for the year 1 April 2021 to 31 March 2022. The Annual Report serves the purposes of both a Trustee's report and a Directors' report under company law. The Directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Management of the Charity is vested in its annually elected Board of Trustees, consisting of people with various skills, abilities and knowledge, our responsibility being considerable under the requirements of the Charity Commissioners, Company Law and the Care Quality Commission.

The day-to-day management being delegated to the General Manager and Senior Management Team.

The Charity continues to work in partnership with Norfolk County Council (Adult Learning Disability Service) as an approved provider of Residential Care and an accredited provider of Community Support Services for people with learning disabilities living independently.

Administration of the Charity is provided by our small office team based at 1A Tavern Lane, Dereham.

An essential part of the Charity's work is to support family carers by providing relevant information and seeking to understand the complex changes in legislation and the challenges we face due to the changing agenda of both central Government and Norfolk County Council. The Charity has a local campaigning role to improve services and to try to prevent a reduction in service provision. It also has to be alert to tendering for any new suitable service provision outsourced by the local authority.

The Charity is well supported by a considerable number of valued volunteers, including an active fundraising team and a well-informed membership.

Mid Norfolk Mencap is affiliated to Royal Mencap and also works in partnership with local organisations that can inform and support our work in the mid, south and north Norfolk areas.

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

We endeavour to encourage all people with a learning disability within our community to take part in our charitable activities.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities for the enjoyment of our local community;
- Offer opportunities for people to get involved in activities exploring their own creative powers;
- Provide facilities for people to develop their independence and life skills.
- During the recent pandemic suitable alternative support systems have been instigated where possible in line with Government guidance.

b. Activities undertaken to achieve objectives

Residential Services

We run a Care Quality Commission (CQC) registered ten bed residential home in Dereham for adults with learning disabilities under the management of a Registered Manager, with the Nominated Individual being the Chairperson, Pat Grout.

Community Support Services

We provide services to vulnerable people living in their own homes within the local community either by a contracted service from the local authority or by payment via Personal Budgets. Clearly this continues to be an important developmental area for the charity.

This service was CQC registered during the year but now comes under Day Services.

Charitable Services

We continue to provide various charitable services subsidised by our own fundraising efforts and donations.

c. Volunteers

The Charity is involved in the community and relies on voluntary help. Over 30 volunteers assist with running the charitable activities, enabling lower staff costs than would otherwise be the case. We wish to thank these volunteers for their loyal support and service.

d. Main activities undertaken to further the company's purposes for the public benefit

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

The personal involvement of trustees in our services and activities enables direct feedback and informs the decision-making

Achievements and performance

a. Key performance indicators

The main financial performance indicators are bank balances and fund balances. These are monitored regularly by management and Trustees. These are increasingly challenged as the Local Authority funding bodies are operating under an ever tightening budget.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

b. Review of activities

The Community Support services have continued to grow over the past year.
The Charitable Services have had to adapt to needs and restrictions during the Covid 19 pandemic.

Our staff deserve credit and praise for their skilful and enthusiastic efforts to provide quality services to our service users under a tight budget and the additional demands of Covid 19.

Maintaining a balance between providing services that are safe and effective, and maintaining a financial balance is an ongoing challenge.

Residential Services — we have provided some respite care in one of our vacant rooms. We remain prepared to provide urgent residential care if requested and currently have two vacancies. We have also during the year provided interim support in the period that the Community Hub was closed, although this has now ceased as services begin to return to normal.

We have had to postpone our plans to extend the kitchen and refurbish Merle Boddy House, although further important improvements have been carried out. The trustees have been considering wider options and these have to be included in a review of the residential service, currently being adopted in conjunction with Norfolk County Council Social Services. Progression on this has been further delayed due to Covid 19 however, we are working hard to draw a satisfactory conclusion to this.

A large proportion of the Norwich Mencap Donation will be used to fund some of this work once final decisions are made, with the remainder coming from our reserves.

The Residential Services Fund arises following a legacy from a former resident's family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete, we will use some of this fund to decorate and furnish the interior of the building.

Community Support — We have increasingly become an essential support service for people with predominantly learning disabilities living in the community. In addition to routine regular support we have also provided crisis support for these individuals and their families. This has resulted in an improved positive working relationship with other partner agencies.

Charitable Services — Unfortunately due to Covid 19 these services have been run at a restricted level but these will be opening as soon as it is thought safe to do so.

The Charitable Services ran at a small deficit (£65) and is funded by a transfer from unrestricted funds.

The Trustees continue to believe these services are essential, even though they are no longer funded by the local authority.

c. Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the organisation, have kept available funds in interest-bearing deposit accounts and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so despite very low interest rates and due to the possible future developments requiring capital expenditure the trustees feel that the liquidity of cash deposits is of greater priority. As rates begin to rise we aim to respond where we can, to benefit from higher interest rates.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Financial review

a. Going concern

During the long history of the Charity, the trustees have always had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. However, there have been multiple events in recent years that has given rise to a need to consider this more closely.

Despite the increasing pressure on public expenditure the trustees understand that the support from the local authority, Norfolk County Council, has increased in this financial year but not sufficiently to match the rate of inflation, National Living wage rises and pension responsibilities.

The Residential Service had suffered decreases of income due to a combination of events including a reduction in levels of funding following reviews and the inability of Norfolk Social Services to conduct and complete meaningful reviews in a timely manner. This has been addressed to a degree over the year, but it is not yet fully resolved. Increased demands by regulatory bodies has also increased costs of both staff and infrastructure. It is also the trustees clear and determined goal to continue to provide a safe environment, meaningful life, nutritionally sound diet and personal choice in the lives of those we care for.

Further investigations are being undertaken to find further areas of savings across the whole organisation.

The principal funding sources of income to the organisation were: residential fees of £473,295, and community support fees of £280,584. The improved efficiencies recently introduced have reduced the shortfall on the day-to-day running of the organisation. The support of our partners continues to be essential to maintaining a varied programme of charitable activities. These services are not all self-supporting and rely on a mixed economy of funding, including an allocation from Mid Norfolk Mencap's unrestricted reserves to ensure a vibrant and comprehensive programme of activities.

b. Covid-19

The trustees have adopted Government Guidelines in all areas of its operation, including all trustee meetings conducted virtually by Zoom, when restrictions required, and for some sub-committees this continues to be the preferred method. Meeting frequency has been increased to deal with the rapidly changing circumstances of the disease and our financial circumstances.

We have received various grants throughout the year from Central Government, via Norfolk County Council, to offset costs incurred due to the Covid 19 regulations.

Testing has been adopted as per guidance. Personal Protective Equipment has been purchased, distributed and staff and residents trained in its use. All residents and staff are now fully vaccinated. Staff worked from home where possible but have now returned to office based working.

Support to residents and community support clients has been provided in the best way possible, working within the guidelines. Exercise and healthcare continue to be adapted where needed.

c. Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our charitable activities. There are no concessions available as we keep our attendance fees at a minimum to all.

Our pricing policy for residential and community support services is restricted by the limits imposed by the local authority.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Financial review (continued)

d. Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover contingency expenditure,

The trustees consider that a level of 3 months running costs, and 2 voids for 6 months, is sufficient.

Total reserves as at 31 March 2022 were £793,618 (2021 - £709,531) of which £140,649 (2021 - £134,674) was restricted.

The charity had unrestricted reserves of £662,035 as at 31 March 2022 (2021 - £574,857) of which £242,171 (2021-£240,620) is currently designated. The total value of fixed assets at 31 March 2022 was £229,893 (2021-£239,928) which leaves free reserves of £189,971 (2021-£94,309).

The experience of the last few years has emphasised the importance of adequate reserves.

A strategic review of our reserves has been carried out and the Trustees consider that one of the key benefits to the organisation is via the residential services which needs modernising. We have improved the office space at Tavern Lane to enable expansion of the Community Support services.

Structure, governance and management

a. Constitution

The company is constituted under a Memorandum of Association dated 9 July 2007 and is a registered charity number 1049364. It is a charitable company limited by guarantee.

The objects of the Charity are:

- The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to promote the understanding and support of those with learning disabilities for the public benefit; and
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

Anyone can become a member of the Company and there are currently 98 active members, each of whom agreed to contribute £1 in the event of the charity winding up.

We now operate an annual membership subscription. This is to help provide the charitable services and to cover the administration costs in producing monthly communication and detailed annual report.

b. Methods of appointment or election of Directors

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Trust deed.

All members are circulated with invitations to nominate trustees prior to the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The board of trustees, which can have up to 14 members, administers the charity. The board normally meets every 6 weeks and there are sub-committees covering finance and audit, and personnel which also meet every 6 weeks. The governance and strategy sub-committees meet as and when required. The General Manager manages the day-to-day operations and the Finance Manager, Residential Services Manager and Public Relations and Office Manager, have delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service activity.

d. Policies adopted for the induction and training of Directors

New trustees are offered an initial briefing on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During their induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training and events where these will facilitate the undertaking of their role.

e. Pay policy for key management personnel

The directors consider the board of directors, who are the charities trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. Details of directors' expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other health and social care organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

f. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a service user or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a third party.

g. Financial risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, system, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

Attention has also been focused on non-financial risks arising from fire, health and safety and food hygiene and maintaining regulatory approval with CQC and Quality Assurance in line with the Care Act. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular training for staff working in operational areas.

h. Information on fundraising practices

The charity does not externally fundraise. There have been no complaints in the year received by the charity about activities undertaken by the charity or by a person on behalf of the charity, for the purpose of fundraising.

Plans for future periods

The strategic committee continue to work on a rolling annual plan.

A major financial concern for the organisation will be ongoing financial sustainability with the effective reduction in funding.

In the next 12 months, the trustees anticipate:

- Continuing discussions with Norfolk County Council Social Services to overcome the delays in establishing correct funding levels for residents. Further discussion also to identify the most cost effective way to structure our residential care service.
- Continue to focus on improvements to our residential home
- Filling voids at the residential home
- Expanding the community support services
- Reopening Charitable Services.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period.

In preparing these financial statements, the Directors are required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Statement of Directors' responsibilities (continued)

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

Approved by order of the members of the board of Directors and signed on their behalf by:



P Grout, Chairperson

Date: 4th July 2022

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Directors of Mid Norfolk Mencap ('the company')

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

Responsibilities and Basis of Report

As the Directors of the company (and 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 the company's accounts 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 (FRS102).

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.

This report is made solely to the company's Directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Directors as a body, for my work or for this report.

Signed:

P Street

Dated:

4th July 2022

Pauline Street ACCA FMAAT
ADP Accounting Ltd
19 Farrow Close
Mattishall
Norfolk
NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:	Note				
Donations and legacies	2	23,558	465	24,023	15,762
Charitable activities	3	798,058	9,700	807,758	765,365
Investments	4	1,686	0	1,686	3,884
Total income		823,302	10,165	833,467	785,011
Expenditure on:					
Charitable activities		745,124	4,255	749,379	773,951
Total expenditure		745,124	4,255	749,379	773,951
Net expenditure		78,177	5,910	84,088	11,060
Transfers between funds	14	-65	65	0	0
Net movement in funds		78,112	5,975	84,088	11,060
Reconciliation of funds:					
Total funds brought forward		574,857	134,674	709,531	698,471
Net movement in funds		78,112	5,975	84,088	11,060
Total funds carried forward		652,969	140,649	793,618	709,531

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 MARCH 2022

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		229,893		239,928
Investments	11		98,485		97,495
			<u>328,378</u>		<u>337,423</u>
Current assets					
Debtors	12	56,472		17,181	
Cash at bank and in hand		445,506		372,773	
		<u>501,977</u>		<u>389,954</u>	
Creditors: amounts falling due within one year					
	13	<u>-36,737</u>		<u>-17,847</u>	
Net current assets			465,240		372,108
Total net assets			<u>793,618</u>		<u>709,531</u>
Charity funds					
Restricted funds	14		140,649		134,674
Unrestricted funds	14		652,969		574,857
Total funds			<u>793,618</u>		<u>709,531</u>

0

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



P Grout, Chairperson

J Gooch



Date: 4th July 2022

4/7/22

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net cash used in operating activities	<u>76,263</u>	<u>9,475</u>
Cash flows from investing activities		
Interests from investments	1,686	3,884
Purchase of tangible fixed assets	-4,226	-921
Net cash (used in)/provided by investing activities	<u>-2,540</u>	<u>2,963</u>
Cash flows from financing activities		
Interest capitalised	-990	-1,558
Net cash used in financing activities	<u>-990</u>	<u>-1,558</u>
Change in cash and cash equivalents in the year	72,733	10,880
Cash and cash equivalents at the beginning of the year	372,773	285,618
Transferred to correct investments b/fwd	0	76,275
Cash and cash equivalents at the end of the year	<u><u>445,506</u></u>	<u><u>372,773</u></u>
	0	

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1) Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard Statement of Recommended Practice applicable to charities applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Norfolk Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised and refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support and governance costs.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1) Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided on the following bases:

Leasehold property improvements	- Depreciated over 6 years (lease term)
Motor vehicles	- 5-10 years straight line
Fixtures and fittings	- 5 years straight line

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1) Accounting policies (continued)

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2) Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	23,558	465	24,023

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	12,130	3,632	15,762

3) Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Incoming resources	798,058	9,700	807,758

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Incoming resources	765,365	0	765,365

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Residential income	384,161	390,614
Service users	219	11
Grants	10,773	0
Covid related	26,109	113,153
Catering/Refreshments	40	0
Community support	347,036	259,109
Misc	2,964	2,478
Room hire	120	0
Residents Benefits	34,579	0
Fundraising Income	1,758	0
	<u>807,758</u>	<u>765,365</u>

4) Investment income

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Investment income	1,686	0	1,686

	Unrestricted funds	Restricted funds	Total funds
	2021	2021	2021
	£	£	£
Investment income	3,881	3	3,884

5) Analysis of incoming resources by department

	2022	2021
	£	£
Merle Boddy House (MBH)	467,541	472,395
Office	763	10,863
Dereham Drop in	0	0
Family Carers Group	95	0
Dereham & District Gateway Club	0	2
Saturday Clubs	68	100
Playscheme	0	0
Fundraising	11,214	580
Presidents Fund	0	12,000
Friends of MBH	244	3106
Stepping Out Club	158	0
Cromer Drop In	776	1,761
Sensory Room Project	465	427
Community Support	351,365	280,584
North Norfolk	776	1,761
	<u>833,467</u>	<u>783,579</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

6) Analysis of Charitable Activities by expenditure type

	Staff Costs	Depreciation	Other	Total
	2022	2022	Costs	funds
	£	£	2022	2022
			£	£
Merle Boddy House	321,008	6,025	91,391	418,424
Office	84,873	1,467	42,517	128,857
Dereham Drop in			0	0
Family Carers Group			85	85
Dereham & District Gateway Club			0	0
Saturday Clubs			0	0
Playscheme			30	30
Fundraising			2,910	2,910
Presidents Fund			1,393	1,393
Friends of MBH			345	345
Stepping Out Club			653	653
Cromer Drop In			0	0
Sensory Room Project		3,142	0	3,142
Community Support	163,657	3,627	26,255	193,539
	<u>569,538</u>	<u>14,261</u>	<u>165,580</u>	<u>749,379</u>

	Staff Costs	Depreciation	Other	Total
	2021	2021	Costs	funds
	£	£	2021	2021
			£	£
Merle Boddy House	346,756	6,025	125,668	478,448
Office	83,333	815	41,029	125,177
Dereham Drop in	387		30	417
Family Carers Group			-63	-63
Dereham & District Gateway Club			110	110
Saturday Clubs			6	6
Playscheme			30	30
Fundraising			385	385
Friends of MBH			768	768
Stepping Out Club			222	222
Cromer Drop In			10	10
Sensory Room Project		3141.86	0	3,142
Community Support	137,296	3563.74	24,380	165,240
North Norfolk			60	60
	<u>567,771</u>	<u>13,546</u>	<u>192,635</u>	<u>773,951</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

7) Independent examiner's remuneration

	2022 £	2021 £
Fees payable to the company's independent examiner of the company's annual accounts	<u>3,138</u>	<u>3,260</u>

8) Staff costs

	2022 £	2021 £
Wages and salaries	514,772	518,899
Social security costs	33,274	27,901
Contribution to defined contribution pension schemes	21,493	20,971
	<u>569,538</u>	<u>567,771</u>

Included within the above is £11,446 (2021: £42,570) of agency costs.

The average number of persons employed by the company during the year was as follows:

	2022 No.	2021 No.
Residential and Day Centre	29	26
Administration	4	4
	<u>33</u>	<u>30</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel comprises the trustees and four department managers. The total employment benefits including employer pension contributions of the key management personnel were £117,953 (2021: £102,067).

9) Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2021 - NIL).

During the year ended 31 March 2022, no Director expenses have been incurred (2021 - NIL).

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10) Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2021	195,000	55,214	46,112	32,796	329,122
Additions		3,910		316	4,226
At 31 March 2022	195,000	59,124	46,112	33,112	333,348
Depreciation					
At 1 April 2021		38,252	38,007	12,935	89,194
Charge for the year		4,893	2,747	6,622	14,261
At 31 March 2022	0	42,493	40,754	19,557	103,455
Net book value					
At 31 March 2022	195,000	16,631	5,358	13,555	229,893
At 31 March 2021	195,000	16,962	8,105	19,861	239,928

11) Long term cash deposits

	Other fixed asset investments £
Cost or valuation	
At 1 April 2021	97,495
Transfer to current account	0
Interest reinvested	990
At 31 March 2022	98,485
Net book value	
At 31 March 2022	98,485
At 31 March 2021	97,495

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

12) Debtors - Due within one year

	2022	2021
	£	£
Trade debtors	37,393	4,989
Prepayments and accrued income	19,078	12,192
	<u>56,472</u>	<u>17,181</u>

13) Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	14,085	6,605
Other taxation and social security	10,919	0
Other creditors	42	0
Accruals and deferred income	11,692	11,241
	<u>36,737</u>	<u>17,847</u>

14) Statement of funds

Statement of funds - current year

	Balance at 1 April 2021	Income	Expenditure	Transfers In/Out	Balance at 31 March 2022
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Norfolk Development Fund	226,868	776	0		227,644
Cromer Drop in	1,751	776	0		2,527
Presidents Fund	12,000	0			12,000
	<u>240,619</u>	<u>1,552</u>	<u>0</u>	<u>0</u>	<u>242,171</u>
General funds					
Reserves	334,168	830,884	-745,124	-65	419,863
Total Unrestricted funds	<u>574,787</u>	<u>832,437</u>	<u>-745,124</u>	<u>-65</u>	<u>662,035</u>
Restricted funds					
Norwich Mencap Donation	51,464				51,464
Dereham & District Gateway Club	5,114	0	0		5,114
Friends of MBH	4,619	244	-345		4,518
Sensory Room Project	7,359	465	-3,142		4,682
Stepping Out Club	460	158	-653	35	0
Family Carers Group	2,273	95	-85		2,283
Residential Services Fund	63,361				63,361
Dereham Drop in	0	0	0	0	0
Saturday Clubs	94	68	0		162
Playscheme	0	0	-30	30	0
Total Restricted funds	<u>134,744</u>	<u>1,030</u>	<u>-4,255</u>	<u>65</u>	<u>131,584</u>
Total of funds	<u>709,531</u>	<u>833,467</u>	<u>-749,379</u>	<u>0</u>	<u>793,619</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14) Statement of funds (continued)

The Norfolk Development designated fund was established using the funds received from Royal Mencap upon cessation of North Norfolk Mencap. These funds are unrestricted however, the trustees have designated these funds with the intention that they are used for the benefit of Norfolk residents.

The Residential Services Fund arises following a legacy from a former residents family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete we will use some of this fund to decorate and furnish the interior of the building.

Statement of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers In/Out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Norfolk Development Fund	225,167	1,761	-60		226,868
Cromer Drop in		1,761	-10		1,751
Presidents Fund		12,000			12,000
	<u>225,167</u>	<u>15,523</u>	<u>-70</u>	<u>0</u>	<u>240,619</u>
General funds					
Reserves	338,227	765,855	-769,250	-664	334,168
Total Unrestricted funds	<u>563,394</u>	<u>781,378</u>	<u>-769,320</u>	<u>-664</u>	<u>574,787</u>
Restricted funds					
Norwich Mencap Donation	51,464				51,464
Dereham & District Gateway Club	5,632	2	-110	-410	5,114
Friends of MBH	2,186	3106	-768	95	4,619
Sensory Room Project	10,074	427	-3,142		7,359
Stepping Out Club	150	0	-222	532	460
Family Carers Group	2,210	0	63		2,273
Residential Services Fund	63,361				63,361
Dereham Drop in		0	-417	417	0
Saturday Clubs		100	-6		94
Playscheme		0	-30	30	0
Total Restricted funds	<u>135,077</u>	<u>3,635</u>	<u>-4,632</u>	<u>664</u>	<u>134,744</u>
Total of funds	<u>698,471</u>	<u>785,012</u>	<u>-773,951</u>	<u>0</u>	<u>709,531</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

15) Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2022 £
Designated funds	240,619	1,552	0	0	242,171
General funds	334,168	830,884	-745,124	-65	419,863
Restricted funds	134,744	1,030	-4,255	65	131,584
	<u>709,531</u>	<u>833,467</u>	<u>-749,379</u>	<u>0</u>	<u>793,618</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	225,167	15,523	-70	0	240,619
General funds	338,227	765,855	-769,250	-664	334,168
Restricted funds	135,077	3,635	-4,632	664	134,744
	<u>698,471</u>	<u>785,012</u>	<u>-773,952</u>	<u>0</u>	<u>709,531</u>

16) Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	229,893		229,893
Fixed asset investments	98,485		98,485
Current assets	361,328	140,649	501,977
Creditors due within one year	-36,737		-36,737
Total	<u>652,969</u>	<u>140,649</u>	<u>793,618</u>

Analysis of net assets between funds -prior period

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	239,928		239,928
Fixed asset investments	97,495		97,495
Current assets	255,281	134,674	389,954
Creditors due within one year	-17,847		-17,847
Total	<u>574,858</u>	<u>134,674</u>	<u>709,531</u>

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17) Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the period (as per Statement of Financial Activities)	84,088	11,060
Adjustments for:		
Depreciation charges	14,261	13,546
Interest	-1,686	-3,884
Decrease/(Increase) in debtors	-39,290	9,327
Increase/(decrease) in creditors	18,891	-20,573
Net cash provided by/(used in) operating activities	<u><u>76,263</u></u>	<u><u>9,475</u></u>

18) Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	445,506	372,773
Total cash and cash equivalents	<u><u>445,506</u></u>	<u><u>372,773</u></u>

19) Analysis of Net Debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>372,773</u>	<u>-72,733</u>	<u>445,506</u>

20) Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £21,493 (2021: £20,971).

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

21) Operating lease commitments

At 31 March 2022 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Amounts payable Land and Buildings		
Within 1 Year	15,000	15,000
Between 1 and 5 years	48,750	60000
Over 5 years	0	3750
	<u>63,750</u>	<u>78,750</u>
	2022 £	2021 £
Amounts payable Other		
Within 1 Year	2,599	2,912
Between 1 and 5 years	624	3,327
	<u>3,223</u>	<u>6,239</u>

22) Related party transactions

In the year, children of certain trustees attended activities or were residents at Merle Boddy House. Payment for these services was at the same rates as for other attendees.

The daughter and step daughter of R Grout and P Grout (both trustees) is employed by the charity, at the same pay scales used for other employees.

MID-NORFOLK MENCAP

England & Wales - Charity number 1049364

Accounts

Registered number: 02992726
Charity number: 1049364

MID NORFOLK MENCAP

(A Company Limited by Guarantee)

UNAUDITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

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MID NORFOLK MENCAP
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY
FOR THE YEAR ENDED 31 MARCH 2021

Directors	P Sizeland (resigned 6 October 2020) J Gooch R Grout P Grout G Hayes E Jordan F Crowdy J Platten S Simpson (appointed 5 July 2021)
Company registered number	02992726
Charity registered number	1049364
Registered office	1A Tavern Lane Dereham Norfolk NR19 1PX
Accountants	ADP Accounting Limited Certified Accountants 19 Farrow Close Mattishall Norfolk NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

CHAIRPERSON'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The chairman presents their statement for the year.

We have had yet another year of coping with an unusual way of living and working. I am inspired by all of you, you have faced many challenges during the past year, members and people with a learning disability have had to accommodate many changes and restrictions, never faced before. I am also inspired by our staff all of whom have dedicated themselves to working tirelessly to keep our clients and each other safe. A big thank you must go to our staff at Merle Boddy House who worked through the residents and some staff having Covid 19, still able to be positive and keeping everyone upbeat. The Community staff who had to be furloughed and then come back to work unsure of the situations they would be facing. Jon, Anya, Debbie and Charlotte have kept pace with the ever changing Government guidelines making sure we comply with all the rules, during a situation they have never had to face before.

Our Family Carers group: by the time you read this our Family Carers Group should have been able to meet in person again, thank you for continuing the SMILES emails throughout, these have given us a much needed lift and kept us together.

As I write this we still do not have start dates for Gateway Club, Stepping Out, Saturday Club, Drop in, and a holiday playscheme. We also cannot arrange any Disco's as yet. We are mindful that we need to keep everyone and the venues we meet in safe, so we will be very cautious about this. The Sensory Room will be opening as soon as it is thought safe to do so.

To our dedicated Volunteers, we will need you all more than ever in the future please be ready to return to the various clubs and events with us when it is safe to do so.

My Fellow Trustees as ever you have all embraced the technology needed to fulfil the requirements of the Charity and I thank you for all of your hard work and dedication.

During this year we have welcomed Sarah Freeman to Tavern Lane, Sarah has taken over from Lorna who retired last year. We have a new Residential Services Manager Wendy Lea who replaced Steven Mills, and we welcome a new Trustee Sarah Simpson, I am sure many of you will meet them all face to face as Government restrictions start to lift.

It is with great sadness that I have to report the passing of Margaret Butcher, David Constable, Hazel Gill, Eric Hubbard, Linda Pentney and Cherie Steptoe, Cherie was a manager at Merle Boddy House many years ago.



Pat Grout

Chairperson of Trustees

Date: 10th September 2021

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Directors present their annual report together with the financial statements of Mid Norfolk Mencap for the year 1 April 2020 to 31 March 2021. The Annual Report serves the purposes of both a Directors' report and a directors' report under company law. The Directors confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Management of the Charity is vested in its annually elected Board of Trustees, consisting of people with various skills, abilities and knowledge, our responsibility being considerable under the requirements of the Charity Commissioners, Company Law and the Care Quality Commission.

The day-to-day management being delegated to the General Manager and Senior Management Team.

The Charity continues to work in partnership with Norfolk County Council (Adult Learning Disability Service) as an approved provider of Residential Care and an accredited provider of Community Support Services for people with learning disabilities living independently.

Administration of the Charity is provided by our small office team based at 1A Tavern Lane, Dereham.

An essential part of the Charity's work is to support family carers by providing relevant information and seeking to understand the complex changes in legislation and the challenges we face due to the changing agenda of both central Government and Norfolk County Council. The Charity has a local campaigning role to improve services and to try to prevent a reduction in service provision. It also has to be alert to tendering for any new suitable service provision outsourced by the local authority.

The Charity is well supported by a considerable number of valued volunteers, including an active fundraising team and a well-informed membership.

Mid Norfolk Mencap is affiliated to Royal Mencap and also works in partnership with local organisations that can inform and support our work in the mid, south and north Norfolk areas.

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

We endeavour to encourage all people with a learning disability within our community to take part in our charitable activities.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

The strategies employed to achieve the charity's aims and objectives are to:

- Present a broad range of activities for the enjoyment of our local community;
- Offer opportunities for people to get involved in activities exploring their own creative powers;
- Provide facilities for people to develop their independence and life skills.
- During the current pandemic suitable alternative support systems have been instigated where possible in line with Government guidance.

b. Activities undertaken to achieve objectives

Residential Services

We run a Care Quality Commission (CQC) registered ten bed residential home in Dereham for adults with learning disabilities under the management of a Registered Manager, with the Nominated Individual being the Chairperson, Pat Grout.

Community Support Services

We provide services to vulnerable people living in their own homes within the local community either by a contracted service from the local authority or by payment via Personal Budgets. Clearly this continues to be an important developmental area for the charity.

This service is CQC registered and managed by a Registered Manager, again with the Nominated Individual being the Chairperson, Pat Grout.

Charitable Services

We continue to provide various charitable services subsidised by our own fundraising efforts and donations.

c. Volunteers

The Charity is involved in the community and relies on voluntary help. Over 30 volunteers assist with running the charitable activities, enabling lower staff costs than would otherwise be the case. We wish to thank these volunteers for their loyal support and service.

d. Main activities undertaken to further the company's purposes for the public benefit

In shaping our objectives for the year and planning our activities, the trustees confirm that in exercising their powers and duties they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission.

The personal involvement of trustees in our services and activities enables direct feedback and informs the decision-making process.

Achievements and performance

a. Key performance indicators

The main financial performance indicators are bank balances and fund balances. These are monitored regularly by management and Trustees. These are increasingly challenged as the Local Authority funding bodies are operating under an ever tightening budget.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities (continued)

b. Review of activities

The Community Support services have continued to grow over the past year.
The Charitable Services have had to adapt to needs and restrictions during the Covid 19 pandemic.

Our staff deserve credit and praise for their skilful and enthusiastic efforts to provide quality services to our service users under a tight budget and the additional demands of Covid 19.

Maintaining a balance between providing services that are safe and effective, and maintaining a financial balance is an ongoing challenge.

Residential Services — we have provided some respite care in our vacant room. We remain prepared to provide urgent residential care if requested and currently have two vacancies. We have also during the year provided interim support in the period that the Community Hub was closed.

We have had to postpone our plans to extend the kitchen and refurbish Merle Boddy House, although further important improvements have been carried out. The trustees have been considering wider options and these have to be included in a review of the residential service, currently being adopted in conjunction with Norfolk County Council Social Services. Progression on this has been further delayed due to Covid 19 however, we are working hard to draw a satisfactory conclusion to this.

A large proportion of the Norwich Mencap Donation will be used to fund some of this work once final decisions are made, with the remainder coming from our reserves.

The Residential Services Fund arises following a legacy from a former resident's family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete, we will use some of this fund to decorate and furnish the interior of the building.

Community Support — We have increasingly become an essential support service for people with predominantly learning disabilities living in the community. In addition to routine regular support we have also provided crisis support for these individuals and their families. This has resulted in an improved positive working relationship with other partner agencies.

Charitable Services — Unfortunately due to Covid 19 these services have been run at a restricted level but these will be opening as soon as it is thought safe to do so.

The Charitable Services ran at a small deficit (£664) and is funded by a transfer from unrestricted funds.

The Trustees continue to believe these services are essential, even though they are no longer funded by the local authority.

c. Investment policy and performance

The trustees, having regard to the liquidity requirements of operating the organisation, have kept available funds in interest-bearing deposit accounts and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so despite very low interest rates and due to the possible future developments requiring capital expenditure the trustees feel that the liquidity of cash deposits is of greater priority.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Financial review

a. Going concern

During the long history of the Charity, the trustees have always had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. However, there have been multiple events in recent years that has given rise to a need to consider this more closely.

Despite the increasing pressure on public expenditure the trustees understand that the support from the local authority, Norfolk County Council, has increased in this financial year but not sufficiently to match the rate of inflation, National Living wage rises and pension responsibilities.

The Residential Service has suffered decreases of income due to a combination of events including a reduction in levels of funding following reviews and the inability of Norfolk Social Services to conduct and complete meaningful reviews in a timely manner. Increased demands by regulatory bodies has also increased costs of both staff and infrastructure. It is also the trustees clear and determined goal to continue to provide a safe environment, meaningful life, nutritionally sound diet and personal choice in the lives of those we care for.

To ensure that the reduction in our reserves is reversed the trustees have continued a series of urgent meetings with Norfolk County Council Social Services, identifying a named individual who will take the matters forward within the service, setting a tight timetable, agreeing goals for achieving a balanced budget for the charity as a whole by the end of the next financial year. This has been established within the restrictions of virtual contacts only due to Covid-19. However, this has not been met due to the difficulties in finalising negotiations with Norfolk County Council.

Further investigations are being undertaken to find further areas of savings across the whole organisation.

The principal funding sources of income to the organisation were: residential fees of £473,295, and community support fees of £280,584. The improved efficiencies recently introduced have reduced the shortfall on the day-to-day running of the organisation. The support of our partners continues to be essential to maintaining a varied programme of charitable activities. These services are not all self-supporting and rely on a mixed economy of funding, including an allocation from Mid Norfolk Mencap's unrestricted reserves to ensure a vibrant and comprehensive programme of activities.

b. Covid-19

The trustees have adopted Government Guidelines in all areas of it's operation, including all trustee meetings conducted virtually by Zoom, etc. Meeting frequency has been increased to deal with the rapidly changing circumstances of the disease and our financial circumstances.

We have received various grants throughout the year from Central Government, via Norfolk County Council, to offset costs incurred due to the Covid 19 regulations.

Staff worked from home where possible. Testing has been adopted as per guidance. Personal Protective Equipment has been purchased, distributed and staff and residents trained in it's use. All residents and staff are now fully vaccinated.

Support to residents and community support clients has been provided in the best way possible, working within the guidelines. Exercise and healthcare continue to be adapted where needed.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Financial review (continued)

c. Our pricing policy

Our pricing policy reflects our strategy of enabling all within our community, whatever their means, to take part in our charitable activities. There are no concessions available as we keep our attendance fees at a minimum to all.

Our pricing policy for residential and community support services is restricted by the limits imposed by the local authority.

d. Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover contingency expenditure, including voids at our residential home, staffing costs and repairs.

The trustees consider that a level of 3 months running costs, and 2 voids for 6 months, is sufficient.

Total reserves as at 31 March 2021 were £709,531 (2020 - £698,471) of which £134,674 (2020 - £135,077) was restricted. The charity had unrestricted reserves of £574,857 as at 31 March 2021 (2020 - £563,394) of which £240,620 (2020-£225,167) is currently designated. The total value of fixed assets at 31 March 2021 was £239,928 (2020-£252,553) which leaves free reserves of £94,309 (2020-£85,674).

The experience of the last few years has emphasised the importance of adequate reserves.

A strategic review of our reserves has been carried out and the Trustees consider that one of the key benefits to the organisation is via the residential services which needs modernising. We have increased the office space at Tavern Lane and staffing to enable expansion of the Community Support services.

Structure, governance and management

a. Constitution

The company is constituted under a Memorandum of Association dated 9 July 2007 and is a registered charity number 1049364. It is a charitable company limited by guarantee.

The objects of the Charity are:

- The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to promote the understanding and support of those with learning disabilities for the public benefit; and
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

Anyone can become a member of the Company and there are currently 103 active members, each of whom agreed to contribute £1 in the event of the charity winding up.

We now operate an annual membership subscription. This is to help provide the charitable services and to cover the administration costs in producing monthly communication and yearly detailed annual report.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

b. Methods of appointment or election of Directors

The management of the company is the responsibility of the Directors who are elected and co-opted under the terms of the Trust deed.

All members are circulated with invitations to nominate trustees prior to the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

c. Organisational structure and decision-making policies

The board of trustees, which can have up to 14 members, administers the charity. The board normally meets every 6 weeks and there are sub-committees covering finance and audit, and personnel which also meet every 6 weeks. The governance and strategy sub-committees meet as and when required. The General Manager manages the day-to-day operations and the Finance Manager, Residential Services Manager and Public Relations and Office Manager, have delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and service activity.

d. Policies adopted for the induction and training of Directors

New trustees are offered an initial briefing on: their legal obligations under charity and company law, the Charity Commission guidance on public benefit, and inform them of the content of the Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During their induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training and events where these will facilitate the undertaking of their role.

e. Pay policy for key management personnel

The directors consider the board of directors, who are the charities trustees, and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day to day basis. Details of directors' expenses and related party transactions are disclosed in the notes to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other health and social care organisations of a similar size. The remuneration benchmark is the mid-point of the range paid for similar roles. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

f. Related party relationships

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a service user or employee must be disclosed to the full board of trustees in the same way as any other contractual relationship with a third party.

g. Financial risk management

The directors have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that the systems and procedures are in place to mitigate our exposure to the major risks.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management (continued)

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity face;
- The establishment of policies, system, and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

Attention has also been focused on non-financial risks arising from fire, health and safety and food hygiene and maintaining regulatory approval with CQC and Quality Assurance in line with the Care Act. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular training for staff working in operational areas.

h. Information on fundraising practices

The charity does not externally fundraise. There have been no complaints in the year received by the charity about activities undertaken by the charity or by a person on behalf of the charity, for the purpose of fundraising.

Plans for future periods

The strategic committee continue to work on a rolling annual plan.

A major financial concern for the organisation will be ongoing financial sustainability with the effective reduction in funding.

In the next 12 months, the trustees anticipate:

- Continuing discussions with Norfolk County Council Social Services to overcome the delays in establishing correct funding levels for residents. Further discussion also to identify the most cost effective way to structure our residential care service.
- Continue to focus on improvements to our residential home
- Filling voids at the residential home
- Expanding the community support services
- Reopening Charitable Services.

Statement of Directors' responsibilities

The Directors (who are also the directors of the company for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Statement of Directors' responsibilities (continued)

In preparing these financial statements, the Directors are required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

Approved by order of the members of the board of Directors and signed on their behalf by:



P Grout, Chairperson

Date: 10th September 2021

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent Examinees Report to the Directors of Mid Norfolk Mencap ('the company')

I report to the charity Directors on my examination of the accounts of the company for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Directors of the company (and 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 the company's accounts 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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 (FRS102).

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.

This report is made solely to the company's Directors, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Directors those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Directors as a body, for my work or for this report.

Signed:

Dated:

Pauline Street ACCA FMAAT
ADP Accounting Ltd
19 Farrow Close
Mattishall
Norfolk
NR20 3SZ

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	12,130	3,632	15,762	8,038
Charitable activities	3	765,365	0	765,365	740,405
Investments	4	3,881	3	3,884	4,882
Total income		781,377	3,635	785,011	753,325
Expenditure on:					
Charitable activities		769,250	4,702	773,951	863,020
Total expenditure		769,250	4,702	773,951	863,020
Net expenditure		12,127	-1,067	11,060	-109,695
Transfers between funds	14	-664	664	0	0
Net movement in funds		11,463	-403	11,060	-109,695
Reconciliation of funds:					
Total funds brought forward		563,394	135,077	698,471	808,166
Net movement in funds		11,463	-403	11,060	-109,695
Total funds carried forward		574,857	134,674	709,531	698,471

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	10		239,928		252,553
Investments	11		<u>97,495</u>		<u>172,212</u>
			337,423		424,765
Current assets					
Debtors	12	17,181		26,508	
Cash at bank and in hand		<u>372,773</u>		<u>285,618</u>	
		389,954		312,126	
Creditors: amounts falling due within one year					
	13	<u>-17,847</u>		<u>-38,420</u>	
Net current assets			372,108		273,706
Total net assets			<u>709,531</u>		<u>698,471</u>
Charity funds					
Restricted funds	14		134,674		135,077
Unrestricted funds	14		574,857		563,394
Total funds			<u>709,531</u>		<u>698,471</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Directors and signed on their behalf by:



P Grout, Chairperson

J Gooch



Date: 10/9/21

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash used in operating activities	<u>9,475</u>	<u>-58,295</u>
Cash flows from investing activities		
Interests from investments	3,884	4,826
Purchase of tangible fixed assets	-921	-62,970
Net cash (used in)/provided by investing activities	<u>2,963</u>	<u>-58,144</u>
Cash flows from financing activities		
Interest capitalised	-1,558	-2,925
Net cash used in financing activities	<u>-1,558</u>	<u>-2,925</u>
Change in cash and cash equivalents in the year	10,880	-119,364
Cash and cash equivalents at the beginning of the year	285,618	404,982
Transferred to correct investments b/fwd	76,275	
Cash and cash equivalents at the end of the year	<u><u>372,773</u></u>	<u><u>285,618</u></u>

The notes on pages 16 to 27 form part of these financial statements

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1) Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard Statement of Recommended Practice applicable to charities applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Mid Norfolk Mencap meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Directors named on page 1.

1.3 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably.

In accordance with the Charities SORP (FRS102), the general volunteer time of the Friends is not recognised and refer to the Directors' Report for more information about their contribution.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the company which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity.

Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support and governance costs.

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

MID NORFOLK MENCAP
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1) Accounting policies (continued)

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the company assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is provided on the following bases:

Leasehold property improvements	- Depreciated over 6 years (lease term)
Motor vehicles	- 5-10 years straight line
Fixtures and fittings	- 5 years straight line

1.7 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1) Accounting policies (continued)

1.12 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Directors in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2) Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	12,130	3,632	15,762

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	3,342	4,696	8,038

3) Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Incoming resources	765,365	0	765,365

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Incoming resources	729,150	11,255	740,405

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	2021	2020
	£	£
Residential income	390,614	496,604
Service users	11	11,040
Grants	0	1,153
Covid related	113,153	0
Catering/Refreshments	0	2,068
Community support	259,109	208,868
Misc	2,478	14,617
Room hire	0	6,055
	<u>765,365</u>	<u>740,405</u>

4) Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Investment income	<u>3,881</u>	<u>3</u>	<u>3,884</u>

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Investment income	<u>4,866</u>	<u>16</u>	<u>4,882</u>

5) Analysis of incoming resources by department

	2021 £	2020 £
Merle Boddy House (MBH)	472,395	500,309
Office	10,863	7,702
Dereham Drop in (No.33)	0	4,341
Family Carers Group	0	607
Dereham & District Gateway Club	2	4,295
Saturday Clubs	100	2,225
Playscheme	0	200
Fundraising	580	3,433
Presidents Fund	12,000	
Friends of MBH	3106	491
Stepping Out Club	0	1,397
Cromer Drop In	1,761	4,123
Sensory Room Project	427	2,411
Community Support	280,584	219,144
North Norfolk	1,761	2,647
	<u>783,579</u>	<u>753,325</u>

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NOTES TO THE FINANCIAL STATEMENTS
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6) Analysis of Charitable Activities by expenditure type

	Staff Costs	Depreciation	Other	Total
	2021	2021	Costs	funds
	£	£	2021	2021
			£	£
Merle Boddy House	346,756	6,025	125,668	478,448
Office	83,333	815	41,029	125,177
Dereham Drop in (No.33)	387		30	417
Family Carers Group			-63	-63
Dereham & District Gateway Club			110	110
Saturday Clubs			6	6
Playscheme			30	30
Fundraising			385	385
Friends of MBH			768	768
Stepping Out Club			222	222
Cromer Drop In			10	10
Sensory Room Project		3,142	0	3,142
Community Support	137,296	3,564	24,380	165,240
North Norfolk			60	60
	567,771	13,546	192,635	773,951

	Staff Costs	Depreciation	Other	Total
	2020	2020	Costs	funds
	£	£	2020	2020
			£	£
Merle Boddy House	385,287	6,025	96,598	502,396
Office	80,777	5593	50,494	131,271
Dereham Drop in (No.33)	4,341		4,339	8,680
Family Carers Group			513	513
Dereham & District Gateway Club			5,442	5,442
Saturday Clubs	2,727		2,028	4,755
Playscheme	456		167	623
Fundraising			1,515	1,515
Friends of MBH			741	741
Stepping Out Club		-	1,653	1,653
Cromer Drop In	3,454		2,269	5,723
Sensory Room Project		3142	5,215	5,215
Community Support	138,543	5751	48,417	186,960
North Norfolk			2,498	2,498
Merle Boddy House improvements			5,035	5,035
	615,585	20,511	226,924	863,020

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**NOTES TO THE FINANCIAL STATEMENTS
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7) Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the company's independent examiner of the company's annual accounts	<u>3,260</u>	<u>4,290</u>

8) Staff costs

	2021 £	2020 £
Wages and salaries	518,899	564,868
Social security costs	27,901	31,100
Contribution to defined contribution pension schemes	20,971	19,617
	<u>567,771</u>	<u>615,585</u>

Included within the above is £42,570 (2020: £51,152) of agency costs.

The average number of persons employed by the company during the year was as follows:

	2021 No.	2020 No.
Residential and Day Centre	26	31
Administration	4	4
	<u>30</u>	<u>35</u>

No employee received remuneration amounting to more than £60,000 in either year.

The charity considers its key management personnel comprises the trustees and four department managers. The total employment benefits including employer pension contributions of the key management personnel were £102,067 (2020: £108,878).

9) Directors' remuneration and expenses

During the year, no Directors received any remuneration or other benefits (2020 - NIL).

During the year ended 31 March 2021, no Director expenses have been incurred (2020 - NIL).

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10) Tangible fixed assets

	Freehold property £	Short-term leasehold property £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation					
At 1 April 2020	195,000	55,214	46,112	31,875	328,201
Additions				921	921
At 31 March 2021	195,000	55,214	46,112	32,796	329,122
Depreciation					
At 1 April 2020		34,011	35,261	6,376	75,648
Charge for the year		4,241	2,746	6,559	13,546
At 31 March 2021	0	38,252	38,007	12,935	89,194
Net book value					
At 31 March 2021	195,000	16,962	8,105	19,861	239,928
At 31 March 2020	195,000	21,203	10,851	25,499	252,553

11) Long term cash deposits

	Other fixed asset investments £
Cost or valuation	
At 1 April 2020	172,212
Transfer to current account	-76,275
Interest reinvested	1,558
At 31 March 2021	97,495
Net book value	
At 31 March 2021	97,495
At 31 March 2020	172,212

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12) Debtors - Due within one year

	2021	2020
	£	£
Trade debtors	4,989	13,644
Prepayments and accrued income	12,192	12,864
	<u>17,181</u>	<u>26,508</u>

13) Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	6,605	15,040
Other taxation and social security	0	6,223
Other creditors	0	2,218
Accruals and deferred income	11,241	14,939
	<u>17,847</u>	<u>38,420</u>

14) Statement of funds

Statement of funds - current year

	Balance at 1 April 2020	Income	Expenditure	Transfers In/Out	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Norfolk Development Fund	225,167	1,761	-60		226,868
Cromer Drop in		1,761	-10		1,751
Presidents Fund		12,000			12,000
	<u>225,167</u>	<u>15,523</u>	<u>-70</u>	<u>0</u>	<u>240,620</u>
General funds					
Reserves	338,227	764,422	-769,250	-664	332,735
Total Unrestricted funds	<u>563,394</u>	<u>779,945</u>	<u>-769,320</u>	<u>-664</u>	<u>573,355</u>
Restricted funds					
Norwich Mencap Donation	51,464				51,464
Dereham & District Gateway Club	5,632	2	-110	-410	5,114
Friends of MBH	2,186	3106	-768	95	4,619
Sensory Room Project	10,074	427	-3,142		7,359
Stepping Out Club	150	0	-222	532	460
Family Carers Group	2,210	0	63		2,273
Residential Services Fund	63,361				63,361
Dereham Drop in (No.33)		0	-417	417	0
Saturday Clubs		100	-6		94
Playscheme		0	-30	30	0
Total Restricted funds	<u>135,077</u>	<u>3,635</u>	<u>-4,632</u>	<u>664</u>	<u>134,744</u>
Total of funds	<u>698,471</u>	<u>783,579</u>	<u>-773,951</u>	<u>0</u>	<u>708,099</u>

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NOTES TO THE FINANCIAL STATEMENTS
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14) Statement of funds (continued)

The Norfolk Development designated fund was established using the funds received from Royal Mencap upon cessation of North Norfolk Mencap. These funds are unrestricted however, the trustees have designated these funds with the intention that they are used for the benefit of Norfolk residents.

The Residential Services Fund arises following a legacy from a former residents family member. The fund is available to be used for any expenditure for the benefit of residents or enhancements of residential services. Once the building work is complete we will use some of this fund to decorate and furnish the interior of the building.

Statement of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers In/Out £	Balance at 31 March 2020 £
Unrestricted funds					
Designated funds					
Norfolk Development Fund	226,618	2,647	-2,498	-1,600	225,167
Cromer Drop in		4,123	-5,723	1,600	
	<u>226,618</u>	<u>6,770</u>	<u>-8,221</u>	<u>0</u>	<u>225,167</u>
General funds					
Reserves	442,108	730,588	-827,177	-7,292	338,227
Total Unrestricted funds	<u>668,726</u>	<u>737,358</u>	<u>-835,398</u>	<u>-7,292</u>	<u>563,394</u>
Restricted funds					
Norwich Mencap Donation	51,464				51,464
Dereham & District Gateway Club	6,779	4,295	-5,442		5,632
Friends of MBH	2,436	491	-741		2,186
Sensory Room Project	12,878	2,411	-5,215		10,074
Stepping Out Club	406	1,397	-1,653		150
Family Carers Group	2,116	607	-513		2,210
Residential Services Fund	63,361	-			63,361
Dereham Drop in (No.33)		4,341	-8,580	4,339	
Saturday Clubs		2,225	-4,755	2,530	
Playscheme		200	-23	423	
	<u>139,440</u>	<u>15,967</u>	<u>-27,322</u>	<u>7,292</u>	<u>135,077</u>
Total of funds	<u>808,166</u>	<u>753,325</u>	<u>-863,020</u>		<u>698,471</u>

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NOTES TO THE FINANCIAL STATEMENTS
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15) Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	225,167	15,523	-70	0	240,620
General funds	338,227	764,422	-769,250	-664	332,735
Restricted funds	135,077	3,635	-4,632	664	134,744
	<u>698,471</u>	<u>783,579</u>	<u>-773,951</u>	<u>0</u>	<u>708,099</u>

Summary of funds - prior year

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	226,618	6,770	-8,221		225,167
General funds	442,108	730,588	-827,177	-7,292	338,227
Restricted funds	139,440	15,967	-27,622	7,292	135,077
	<u>808,166</u>	<u>753,325</u>	<u>-863,020</u>	<u>0</u>	<u>698,471</u>

16) Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	239,928		239,928
Fixed asset investments	97,495		97,495
Current assets	255,281	134,674	389,954
Creditors due within one year	-17,847		-17,847
Total	<u>574,858</u>	<u>134,674</u>	<u>709,531</u>

Analysis of net assets between funds -prior period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	252,553		252,553
Fixed asset investments	172,212		172,212
Current assets	177,049	135,077	312,126
Creditors due within one year	-38,420		-38,420
Total	<u>563,394</u>	<u>135,077</u>	<u>698,471</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

17) Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income for the period (as per Statement of Financial Activities)	11,060	-109,695
Adjustments for:		
Depreciation charges	13,546	20,511
Interest	-3,884	-4,826
Decrease/(Increase) in debtors	9,327	12,567
Increase/(decrease) in creditors	-20,573	23,148
Net cash provided by/(used in) operating activities	<u>9,475</u>	<u>-58,295</u>

18) Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	372,773	285,618
Total cash and cash equivalents	<u>372,773</u>	<u>285,618</u>

19) Analysis of Net Debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Cash at bank and in hand	285,618	-87,155	218,463

20) Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £20,971 (2020: £19,617).

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

21) Operating lease commitments

At 31 March 2021 the company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2021 £	2020 £
Amounts payable Land and Buildings		
Within 1 Year	15,000	3,125
Between 1 and 5 years	60,000	
Over 5 years	3,750	
	<u>78,750</u>	<u>3,125</u>
	2021 £	2020 £
Amounts payable Other		
Within 1 Year	2,912	2,912
Between 1 and 5 years	3,327	6,863
	<u>6,239</u>	<u>9,775</u>

22) Related party transactions

In the year, children of certain trustees attended activities or were residents at Merle Boddy House. Payment for these services was at the same rates as for other attendees.

The daughter and step daughter of R Grout and P Grout (both trustees) is employed by the charity, at the same pay scales used for other employees.