

**MID NORFOLK MENCAP**  
(A company limited by guarantee)

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

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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

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

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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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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**

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**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)**  
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**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)**  
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**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)**  
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**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.

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

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**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.



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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF MID NORFOLK MENCAP**

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**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.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

**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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>1,251,256</b>	<b>3,720</b>	<b>1,254,976</b>	<b>1,116,651</b>
<b>Expenditure on:</b>					
Charitable activities		1,249,766	15,145	1,264,911	967,189
<b>Total expenditure</b>		<b>1,249,766</b>	<b>15,145</b>	<b>1,264,911</b>	<b>967,189</b>
<b>Net income/(expenditure)</b>		<b>1,490</b>	<b>(11,425)</b>	<b>(9,935)</b>	<b>149,462</b>
Transfers between funds	14	36,396	(36,396)	-	-
<b>Net movement in funds</b>		<b>37,886</b>	<b>(47,821)</b>	<b>(9,935)</b>	<b>149,462</b>
<b>Reconciliation of funds:</b>					
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
<b>Total funds carried forward</b>		<b>936,675</b>	<b>56,684</b>	<b>993,359</b>	<b>1,003,294</b>

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**

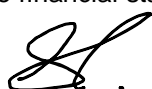
**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

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

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

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

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

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**MID NORFOLK MENCAP**  
**(A company limited by guarantee)**

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

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**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.

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**MID NORFOLK MENCAP**  
(A company limited by guarantee)

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

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**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.

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**MID NORFOLK MENCAP**  
(A company limited by guarantee)

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

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**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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Residential	530,062	-	<b>530,062</b>
Community outreach	698,763	-	<b>698,763</b>
Charitable enrichment	6,255	3,635	<b>9,890</b>
	<u>1,235,080</u>	<u>3,635</u>	<u><b>1,238,715</b></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**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Investment income	15,588	65	<b>15,653</b>

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

**6. Analysis of expenditure by activities**

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



**MID NORFOLK MENCAP**  
(A company limited by guarantee)

**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**

	<b>Total funds 2025 £</b>	<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>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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).

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

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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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds	882,393	1,251,256	(1,249,766)	41,428	925,311
<b>Total Unrestricted funds</b>	<u>898,789</u>	<u>1,251,256</u>	<u>(1,249,766)</u>	<u>36,396</u>	<u>936,675</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<u><u>1,003,294</u></u>	<u><u>1,254,976</u></u>	<u><u>(1,264,911)</u></u>	<u><u>-</u></u>	<u><u>993,359</u></u>

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

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**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.

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**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>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>Total Unrestricted funds</b>	<u>747,505</u>	<u>1,110,917</u>	<u>(959,583)</u>	<u>(50)</u>	<u>898,789</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<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>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**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)
<b>Total</b>	<b>898,789</b>	<b>104,505</b>	<b>1,003,294</b>



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**NOTES TO THE FINANCIAL STATEMENTS  
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**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
<b>Adjustments for:</b>		
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
<b>Net cash provided by operating activities</b>	<b>80,209</b>	<b>185,981</b>

**17. Analysis of cash and cash equivalents**

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

**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)
	<b>600,058</b>	<b>64,039</b>	<b>664,097</b>

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

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**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:

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

**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.