

COMPANY REGISTRATION NUMBER: 5249208

CHARITY REGISTRATION NUMBER: 1107927

Mancroft Advice Project (MAP)
Company Limited by Guarantee
Financial statements
31 March 2023

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Financial statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the directors' report)	1
Independent auditor's report to the members	12
Statement of financial activities (including income and expenditure account)	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Mancroft Advice Project (MAP)
Charity registration number	1107927
Company registration number	5249208
Principal office and registered office	The Risebrow Centre Chantry Road Norwich Norfolk NR2 1RF

The trustees

The trustees who served during the year and at the date of approval were as follows:

C M Billings (Chair)
K Blake-Holmes
K Buchanan (appointed 6 June 2022)
The Revd E J Carter
S Gale (resigned 12 December 2022)
I McGuire (appointed 3 July 2023)
G Prasad
D Roe
L Spratling (appointed 6 June 2022)
S Taylor (resigned 3 July 2023)

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Company secretary D Mobbs

Chief executive D Mobbs

Patrons Mr William Armstrong OBE
Lady Philippa Dannatt MBE, HM Lord-Lieutenant of Norfolk
The Rt Hon Sir Norman Lamb
His Honour Judge Jeremy Richards

Auditor Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Objectives and activities

MAP's vision is that:

All young people will know what it is to be valued, and that they will have the support and information they need to make a successful transition to adulthood.

Mission Statement

The Mancroft Advice Project exists to provide quality information, advice, counselling and support for the holistic development of young people aged under the age of 25 in Norwich and Norfolk.

Objects

- To advance education among young people under the age of 25 by the provision of a young people's information, advice, advocacy and counselling service.
- To promote, preserve and protect the health of young people in Norfolk and Suffolk through the provision of support, education and practical advice.
- The relief of poverty among young people in Norfolk and Suffolk.
- To promote the education of those dealing with young people by means of training, support and development.

The Project receives considerable assistance in its activities from unpaid volunteers. This assistance is unquantifiable but without it the Project would not be able to pursue its current level of activity.

Public benefit

The Board of Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

The Board of Trustees consider that the Charity meets the Charity Commission's public benefit requirements in the advancement of its objects, its services being available to all young people aged up to 25 in Norfolk and Suffolk.

As set out above, the benefits that arise from the aims are the improved wellbeing of young people and their successful transition to adulthood. Many of those who access our services are already socially excluded or are at risk of social exclusion. MAP provides targeted support to young people experiencing deprivation: especially in parts of Norwich and Great Yarmouth where in certain wards as many as 50% of children and young people live in income deprived households. Youth unemployment is at high levels. Services are accessible via appointment or the drop-in at the project, or via our outreach work in schools, hostels and other agencies.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance

We continue to live with intersecting crises - cost-of-living, youth mental health, and climate change. Young people often tell us they feel a lack of hope about these challenges being solved, especially from people who can make the difference - government, and businesses. We have worked alongside incredibly strong young people who are trying to make positive change - about mental health, bullying, and discrimination. MAP has been there to platform and amplify their voices.

Our staff and volunteers are amazing - creative, resilient, and talented. We work hard to create a workplace that is values driven and supportive. We expect a lot from our staff and volunteers, so they need to expect a lot from us. The cost-of-living crisis is affecting our staff as well as young people. We took the confident decision to increase salaries by 10%. This was not easy but has had a big impact on our ability to recruit, retain and develop staff. They make us who we are, and our thanks goes to them.

We remain committed to partnership working, chairing the Voluntary Sector Forum for Children and Young People. Our CEO this year was appointed vice-chair of the Children and Young People's Strategic Alliance, bringing together NHS, Children's Services, Police, VCSE and others to create collaborative leadership to make Norfolk the best place it can be for young people. We are committed to our role nationally, meeting about the cost-of-living crisis with MPs and young people in Parliament, leading national practice on advice and counselling. Our CEO was appointed chair of Youth Access this year. We work in Norfolk, but our impact goes much further.

We were proud to open our third one-stop-shop after Norwich and Great Yarmouth. King's Lynn now has regular drop-ins and advice, counselling, and youth work all under one roof in the town centre. We've worked in King's Lynn for decades. It has been very exciting to bring everything together in a single wonderful new premises.

We launched the TALK Centre - and online training platform for anyone in Norfolk and Waveney working to support young people's mental health. This has developed quickly, with hundreds of people signing up and accessing courses and groups.

Advice services

Our same day drop-in advice services in Norwich, Great Yarmouth and now King's Lynn have been very busy. We have had to focus a lot on basic needs. Every day we give out free food. It never used to be like this. In winter we were a "warm bank", in summer a "cool bank" for people who lack basic housing. Debt and benefits advice remain in very high demand. We hear almost every day from very experienced charity workers that "it has never been this bad". One simple problem is that whatever we do, benefits simply aren't enough to live off. Citizens Advice described it as "our bleakest-ever start to the year", highlighting that over half of those seeking help, no matter what advice they were given, simply had more outgoings on necessities than income. We rely on finding small grants, e.g., the household support fund. Our advisers have been incredibly resourceful, but we can't meet everyone's needs. Many young people are destitute.

Within our drop-in we developed a new mental health advice service over the year. This provides immediate support on the day. It has been very successful and supported almost 1,000 young people in its first year.

Other services have included social prescribing, taking direct advice referrals from local GPs, and our young parents service. Our stay and play and antenatal programmes have been very popular with young parents and their children, learning from each other and our parents advisers.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Therapeutic services

Our services are in huge demand and there are long waiting lists across the system. This year we again provided over 10,000 counselling sessions and worked with over 1,000 young people. We are working hard with partners to implement a THRIVE approach across Norfolk and Waveney with a single access point and clear support pathways. Along with a few others, we were the first to take referrals through the single "front door", making access much easier for young people and their families. Our therapeutic services are highly valued by young people. This year 100% of young people surveyed said the support they got was good and that their views and worries were taken seriously. This is incredible feedback for our amazing counsellors and youth mental health workers.

Youth work services

Our Youth Advisory Boards continue to go from strength to strength - our anti-bullying conference has become a regular annual highlight. Strong voices from young people with lived experience are shaping how schools respond. Though the message from young people is "a lot more needs to be done". Other work includes anti-discrimination, e.g., young people leading out Norwich Pride carrying the enormous trans flag, and climate change, e.g., young people organising and delivering a climate change event at at Norwich Arts Centre. Young people's work on improving mental health services has developed strongly. The team of young people with lived experience of services, Youth in Mind, are promoting their Charter, the standards services need to meet, to organisations. Their governance group is involved in recruiting senior mental health staff and setting the agenda at strategic meetings and reviewing care pathways. It is becoming the norm that young people with lived experience are present where decisions are being made.

Our open access groups, such as Chill Spot in Great Yarmouth, the Catton Grove group in Norwich, the dungeons and dragons groups, are all popular, all responding to the wishes of young people. More young people are asking us to help set up community youth projects. Our mentoring work develops, with independent research/evaluation.

Financial review

Within the Unrestricted Funds, income amounted to £2,791,500 (2022 - £2,048,725) and expenditure £2,337,511 (2022 - £1,719,733) resulting in net income before transfers of £453,989 (2022 - £328,992).

Income within the Restricted Funds totalled £1,024,747 (2022 - £731,488) and expenditure £816,913 (2022 - £922,259) resulting in net expenditure before transfers of £207,834 (2022 - £190,771). Balances carried forward at 31 March 2023 amounted to £349,948 (2022 - £148,173).

Principal funding sources

The project receives a wide range of funds for specific purposes from various charitable trusts and statutory bodies. In addition core funding has been received from John Risebrow's Charity since the charity was formed.

Funds in deficit

The Intereg EU (VRAC) restricted fund was in deficit as at 31 March 2023 due to the way its funding is received retrospectively, and will be cleared from future claims for income.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

Investment policy

Under the Memorandum and Articles of Association, the Board of Trustees have the power to invest the monies of the charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit. Currently funds are deposited with CAF Bank.

Reserves policy

The need for reserves

MAP has a need to hold a level of financial free reserves to enable it to have sufficient funds to:

- Meet its liabilities following significant disinvestment or other worst case scenarios. This includes redundancy, legal and lease costs.
- Invest in the organisation for long term benefit. This includes professional development, buildings and IT.
- Provide working capital. This includes payment in arrears, late payments and up-front costs.
- Give confidence to funders by having reserves of between three and six months of current running costs.

Financial assessment

To reach a reasonable level of reserves the Trustees have considered the following factors:

- Charity Commission guidance.
- Public sector spending cuts / threats and short term funding.
- The landlord for our Norwich centre is the St Peter Mancroft Church which is a key partner in the charity.
- The current potential costs of redundancy, legal fees and current lease liabilities.
- Current cash flow, turnover and projected turnover.
- All potential risks as outlined on the MAP risk register - in particular the impact of the current cost of living crisis and inflation pressures on wages.

Reserves target

The additional risks from high inflation and increasing operational costs means there is a greater need for reserves. The minimum target for free reserves is £1,300,000, which is four months current running costs. This is made up of:

- £500,000 for working capital
- £800,000 to cover liabilities of redundancy, legal, contract and lease commitments in case of worst case scenarios

Actual free reserves, represented by net current assets in the unrestricted fund, amounted to £1,901,672 at 31 March 2023. This includes designated funds of £601,672. In addition the charity had restricted funds of £349,948.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Financial review *(continued)*

If MAP holds unrestricted funds above our free reserves target it is our practice to invest this excess in our charitable activities; prioritising one off investments in our assets including buildings, IT and professional development. Decisions about the use of reserves will be made at Board meetings by way of request for funds from the Chief Executive with consideration by the Board of the current working capital position and review of our risk register. When reserves are below target, our aim is to produce an unrestricted fund surplus to increase our reserves to the target level.

The Board have agreed to designate free reserves above target to a cost of living fund to respond to inflation pressures.

Review and monitoring

The Board will review the level of reserves required annually. The Board will monitor cash flow quarterly (or more frequently if required) with analysis of management accounts.

Decisions about the use of investment funds will be made at Board meetings by way of request for funds from the Chief Executive with consideration by the Board of the current working capital position of MAP.

Plans for future periods

Our plans remain the same. MAP commenced a three-year Strategic Plan in 2022 - "Who We Are and What We Are Going to Do". We aim to be a strong, supportive and influential charity - changing the world from Norfolk. We will concentrate on making an impact ensuring young people have:

- Basic needs and rights met
- Good mental health
- A say over what is important to them

We will focus on our values of:

- Being young person centered
- Valuing each individual
- Being professional
- Working for social justice

We will be strong by focusing on our mission, vision and values, have strong governance and finance, have great systems and facilities, being environmentally sustainable, having excellent people and maximising our impact. We will be supportive by having excellent advice, therapeutic and youth work services. We will be influential by working with young people leading change in their community, by sharing staff expertise to train and develop other organisations and be increasing our external communication and local and national presence.

We successfully opened our new centre in King's Lynn and launched the TALK Centre where we share our staff's expertise. These were planned strategic priorities. In the year ahead, we are improving our website, undertaking our periodic governance review, and responding further to the cost-of-living crisis to ensure we can recruit and retain excellent staff. We also aim to do more in response to the climate crisis, both working with young people and through our environment sub-group.

Members of the Board of Trustees

Members of the Board of Trustees, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 4 October 2004 and registered as a Charity on 3 February 2005. The Charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Trustees

Periodically a skills audit of the Board of Trustees is carried out. If any weaknesses, or gaps in skills, are identified then the Charity will advertise for new Trustees to address this.

When vacancies arise the Chair seeks applications. Applicants are nominated by two referees then attend an informal session with the Chair. On the Chair's recommendation applicants then attend a full board meeting. The board then votes on whether the applicant should be appointed.

Trustee induction and training

On appointment, Trustees receive a copy of "The Good Trustee Guide" which includes all relevant guidelines for their new role. They also receive an extensive induction and information about the Charity which includes the Memorandum and Articles of Association, and the latest accounts of the Charity.

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk management

The Trustees are aware of the requirement to identify and review the major risks to which the charity is exposed and to establish systems to mitigate those risks. A review is carried out on a regular basis and approved by the Board of Trustees.

MAP has a Finance, Audit and Risk Committee reporting directly to the Board made up of senior managers and Trustees.

Organisational structure

The Charity is administered by the Board of Trustees, being the directors for company law purposes, as listed on page 1, who set out the general policy of the Charity. The Board of Trustees meet quarterly. Sub-groups are formed on a needs basis and meet on a needs basis. The Charity is staffed by the Chief Executive, Director of Operations, Finance Manager, Human Resource Manager, Development Manager, Head of Advice Services, Head of Therapeutic Services, Head of Youth Work Services, Advisers, Counsellors, Youth Workers, Officers and Administrators.

Related parties

The Charity receives annual funding from John Risebrow's Charity, a registered charity, of which The Revd E J Carter is a trustee.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Pay policy for senior staff

MAP has a pay policy to ensure a fair and consistent treatment of staff when making pay decisions. It describes our various processes linked to pay. This includes pay scales, pay progression and pay review processes.

MAP has job families, each of which contain broad bands, with a pay range attached to each. The pay ranges were based on market conditions when they were set in 2007, with subsequent pay scale reviews when financially viable. The job families group together job roles requiring similar types of responsibility, knowledge and accountability. Senior staff roles (with the exception of the CEO) are the highest level bands.

Once an individual is paid at the top of the pay scale, no further progression increments are awarded. In such cases, individuals only receive scale adjustments following a pay scale review.

The salary of the CEO is set and monitored by the Trustees.

Fundraising standards information

MAP's fundraising activity is always coherent with MAP's values. We comply with and are guided by the Institute of Fundraising Code of Fundraising Practice and the International Statement of Ethical Principles in Fundraising:

- **Honesty:** Fundraisers shall at all times act honestly and truthfully so that the public trust is protected and donors and beneficiaries are not misled.
- **Respect:** Fundraisers shall at all times act with respect for the dignity of their profession and their organisation and with respect for the dignity of donors and beneficiaries.
- **Integrity:** Fundraisers will act openly and with regard to their responsibility for public trust. They shall disclose all actual or potential conflicts of interest and avoid any appearance of personal or professional misconduct.
- **Empathy:** Fundraisers will work in a way that promotes their purpose and encourage others to use the same professional standards and engagement. They shall value individual privacy, freedom of choice, and diversity in all forms.
- **Transparency:** Fundraisers stimulate clear reports about the work they do, the way donations are managed and disbursed, and costs and expenses.

We never use third parties for fundraising. This is so we can ensure our ethical standards and values are fully applied to all our fundraising activities. We have a clear Privacy Notice regarding our work with funders and clear safeguarding policies to ensure we never have:

- Unreasonable intrusion on a person's privacy;
- Unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity;
- Placing undue pressure on a person to give money or other property.

We have excellent relationships with our funders and receive regular positive feedback about how we work with them. We have never received a complaint about our fundraising practices.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees (who are also directors 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 charitable company 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 in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards 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 operation.

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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report) *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 09/10/23 and signed on behalf of the board of trustees by:



D Mobbs
Charity Secretary

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Independent auditor's report to the members of Mancroft Advice Project (MAP)

Year ended 31 March 2023

Opinion

We have audited the financial statements of Mancroft Advice Project (MAP) (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), balance sheet, 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 FRS 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 charity's affairs as at 31 March 2023 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;
- 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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Independent auditor's report to the members of Mancroft Advice Project (MAP) *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions 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; and
- 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 the knowledge and understanding of the charity 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 the 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 directors' report and from the requirement to prepare a strategic report.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Independent auditor's report to the members of Mancroft Advice Project (MAP) *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 auditor's 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:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

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.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Independent auditor's report to the members of Mancroft Advice Project (MAP) (continued)

Year ended 31 March 2023

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 auditor's report.

Use of our report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP
Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

09/10/23

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	25,620	20,000	45,620	42,060
Charitable activities	6	2,755,416	1,004,747	3,760,163	2,738,019
Investment income	7	10,464	—	10,464	134
Total income		<u>2,791,500</u>	<u>1,024,747</u>	<u>3,816,247</u>	<u>2,780,213</u>
Expenditure					
Charitable activities	8	2,337,511	816,913	3,154,424	2,641,992
Total expenditure		<u>2,337,511</u>	<u>816,913</u>	<u>3,154,424</u>	<u>2,641,992</u>
Net income before transfer of funds		453,989	207,834	661,823	138,221
Transfers between funds		6,059	(6,059)	—	—
Net movement in funds		<u>460,048</u>	<u>201,775</u>	<u>661,823</u>	<u>138,221</u>
Reconciliation of funds					
Total funds brought forward		1,444,024	148,173	1,592,197	1,453,976
Total funds carried forward		<u>1,904,072</u>	<u>349,948</u>	<u>2,254,020</u>	<u>1,592,197</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 19 to 40 form part of these financial statements.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

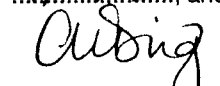
Balance sheet

31 March 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible fixed assets	12		2,400		9,600
Current assets					
Debtors	13	256,135		885,411	
Cash at bank and in hand		<u>2,253,633</u>		<u>1,648,274</u>	
		2,509,768		2,533,685	
Creditors: Amounts falling due within one year	14	<u>258,148</u>		<u>951,088</u>	
Net current assets			2,251,620		1,582,597
Total assets less current liabilities			<u>2,254,020</u>		<u>1,592,197</u>
Net assets			<u>2,254,020</u>		<u>1,592,197</u>
Funds of the charity					
Restricted funds			349,948		148,173
Unrestricted funds			<u>1,904,072</u>		<u>1,444,024</u>
Total charity funds	17		<u>2,254,020</u>		<u>1,592,197</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21/01/23, and are signed on behalf of the board by:


C M Billings (Chair)
Trustee

Company registration number: 5249208

The notes on pages 19 to 40 form part of these financial statements.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Statement of cash flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income	661,823	138,221
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,200	7,200
Other interest receivable and similar income	(10,464)	(134)
<i>Changes in:</i>		
Trade and other debtors	629,276	(440,823)
Trade and other creditors	(692,940)	618,563
Cash generated from operations	594,895	323,027
Interest received	10,464	134
Net cash from operating activities	<u>605,359</u>	<u>323,161</u>
Net increase in cash and cash equivalents	605,359	323,161
Cash and cash equivalents at beginning of year	<u>1,648,274</u>	<u>1,325,113</u>
Cash and cash equivalents at end of year	<u>2,253,633</u>	<u>1,648,274</u>

The notes on pages 19 to 40 form part of these financial statements.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is The Risebrow Centre, Chantry Road, Norwich, Norfolk, NR2 1RF.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

(a) Basis of preparation

The financial statements have been prepared on the historical cost basis, modified to include certain items at fair value.

The financial statements are prepared in sterling, which is the functional currency of the entity, and rounded to the nearest £.

(b) Going concern

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

(c) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of any of the general objectives of the Charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(d) Income

All income is included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Income *(continued)*

- Donated services and facilities are included at the value to the Charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

- Investment income is included when receivable

- Income from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance, and are included in "Income from charitable activities".

(e) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the audit fees and costs linked to the strategic management of the Charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

(f) Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

(g) Tangible assets

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions, IT equipment, or additions costing below £2,000 are not capitalised.

(h) Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Property improvements	-	over 3 to 6 years
Computer equipment	-	33% straight line
Fittings and equipment	-	25% straight line

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

(i) Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

(j) Defined contribution plans

The Charity operates a Group Personal Pension Plan, which is a defined contribution scheme. Contributions are charged as expended to the Statement of Financial Activities.

4. Limited by guarantee

Mancroft Advice Project (MAP) is a registered charity and a company limited by guarantee with no share capital. The liability of each member in the event of a winding up is limited to £10.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations - advice	25,620	—	25,620
Donations - therapeutic	—	20,000	20,000
Donations - youth work	—	—	—
	<u>25,620</u>	<u>20,000</u>	<u>45,620</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations - advice	15,620	—	15,620
Donations - therapeutic	—	21,766	21,766
Donations - youth work	—	4,674	4,674
	<u>15,620</u>	<u>26,440</u>	<u>42,060</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Advice Services	424,317	287,681	711,998
Therapeutic Services	1,427,890	134,693	1,562,583
Youth Work Services	903,209	582,373	1,485,582
	<u>2,755,416</u>	<u>1,004,747</u>	<u>3,760,163</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Advice Services	299,433	212,443	511,876
Therapeutic Services	1,083,838	115,968	1,199,806
Youth Work Services	649,700	376,637	1,026,337
	<u>2,032,971</u>	<u>705,048</u>	<u>2,738,019</u>

7. Investment Income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>10,464</u>	<u>10,464</u>	<u>134</u>	<u>134</u>

8. Expenditure on charitable activities by activity type

	Service delivery £	Total Funds 2023 £	Total Funds 2022 £
Staff costs	2,385,041	2,385,041	1,947,857
Other staff costs	122,647	122,647	139,987
Accommodation costs	210,947	210,947	162,891
Business administration costs	27,929	27,929	26,196
Depreciation	7,200	7,200	7,200
Equipment costs	86,916	86,916	97,715
Service support costs	41,772	41,772	52,156
Project specific costs	253,062	253,062	183,396
Cash loss	934	934	7,122
Governance costs	17,976	17,976	17,472
	<u>3,154,424</u>	<u>3,154,424</u>	<u>2,641,992</u>

Analysis of governance costs:

	2023 £	2022 £
Staff costs	9,402	9,042
Audit fees	8,574	8,430
	<u>17,976</u>	<u>17,472</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

9. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	7,200	7,200
Fees payable for the audit of the financial statements	8,574	8,430
Auditors' remuneration - payroll services	6,559	5,494
Auditors' remuneration - other services	—	2,400
Operating lease costs	<u>100,780</u>	<u>93,961</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	2,123,548	1,751,113
Social security costs	180,810	135,025
Employer contributions to pension plans	<u>95,801</u>	<u>76,934</u>
	<u>2,400,159</u>	<u>1,963,072</u>

Key management personnel remuneration amounted to £369,920 in respect of eight employees (2022: £342,248 in respect of ten employees).

The average head count of employees during the year was 98 (2022: 91). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Counselling, advice and youth work	72	63
Management and administration of the charity	<u>6</u>	<u>5</u>
	<u>78</u>	<u>68</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

11. Trustee remuneration and expenses

The trustees received no remuneration during the current or previous year.

No trustee expenses have been incurred in either the current or previous year.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

12. Tangible fixed assets

	Leasehold improve- ments £	Computers £	Furniture and equipment £	Total £
Cost				
At 1 Apr 2022 and 31 Mar 2023	<u>154,617</u>	<u>5,668</u>	<u>5,370</u>	<u>165,655</u>
Depreciation				
At 1 Apr 2022	145,017	5,668	5,370	156,055
Charge for the year	<u>7,200</u>	<u>—</u>	<u>—</u>	<u>7,200</u>
At 31 Mar 2023	<u>152,217</u>	<u>5,668</u>	<u>5,370</u>	<u>163,255</u>
Carrying amount				
At 31 Mar 2023	<u>2,400</u>	<u>—</u>	<u>—</u>	<u>2,400</u>
At 31 Mar 2022	<u>9,600</u>	<u>—</u>	<u>—</u>	<u>9,600</u>

13. Debtors

	2023 £	2022 £
Trade debtors	117,780	814,132
Prepayments and accrued income	<u>138,355</u>	<u>71,279</u>
	<u>256,135</u>	<u>885,411</u>

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	30,108	63,608
Accruals and deferred income	187,097	850,022
Social security and other taxes	<u>40,943</u>	<u>37,458</u>
	<u>258,148</u>	<u>951,088</u>

15. Deferred income

	2023 £	2022 £
At 1 April 2022	826,243	252,344
Amount released to income	(826,243)	(252,344)
Amount deferred in year	<u>148,265</u>	<u>826,243</u>
At 31 March 2023	<u>148,265</u>	<u>826,243</u>

Deferred income relates to grant funding received in respect of future periods.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £95,801 (2022: £76,934).

17. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Unrestricted funds	1,200,000	2,791,500	(2,329,782)	(361,718)	1,300,000
Woolgate Court	9,600	—	(7,200)	—	2,400
Training & Development	—	—	—	—	—
IT Equipment	—	—	—	—	—
Buildings & Environment Improvement	100,000	—	(529)	—	99,471
Cost of living fund	134,424	—	—	151,532	285,956
Innox Fund	—	—	—	27,500	27,500
NHS Fund	—	—	—	188,166	188,166
Schools Work Fund	—	—	—	579	579
	<u>1,444,024</u>	<u>2,791,500</u>	<u>(2,337,511)</u>	<u>6,059</u>	<u>1,904,072</u>

	At 1 Apr 2021	Income	Expenditure	Transfers	At 31 Mar 2022
	£	£	£	£	£
Unrestricted funds	942,282	2,048,725	(1,712,533)	(78,474)	1,200,000
Woolgate Court	16,800	—	(7,200)	—	9,600
Training & Development	28,450	—	—	(28,450)	—
IT Equipment	27,500	—	—	(27,500)	—
Buildings & Environment Improvement	100,000	—	—	—	100,000
Cost of living fund	—	—	—	134,424	134,424
Innox Fund	—	—	—	—	—
NHS Fund	—	—	—	—	—
Schools Work Fund	—	—	—	—	—
	<u>1,115,032</u>	<u>2,048,725</u>	<u>(1,719,733)</u>	<u>—</u>	<u>1,444,024</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

During the current and prior periods, funds were designated towards a cost of living fund to respond to inflation pressures. It is envisaged that the funds brought forward of £134,424 will be used to cover cost of living increases from April 2023, with the £151,532 added to the fund during 2022/23 to be used from April 2024, until contract income catches up.

Funds have previously been designated towards buildings and environment improvement, during the year expenditure of £529 was allocated against the fund. It is envisaged that further expenditure will be allocated to this fund during the year ending 31 March 2024.

Funds previously designated towards training and development and IT equipment were released in the previous year.

During the period funds were designated towards a number of project funds (Innox Fund, NHS Fund and Schools Work Fund) to ensure contract income received for specific activities is separately identified within unrestricted funds.

Restricted funds

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
Children in Need (Overcoming Trauma)	—	—	—	—	—
NCC / PHE - Suicide Prevention	—	16,944	(16,944)	—	—
Big Lottery - Youth Investment Fund	—	—	—	—	—
Comic Relief - Early Action Neighbourhood Fund	—	—	—	—	—
NCF - Norfolk Recovery Fund	—	—	—	—	—
Norwich YAB - Additional Youth Work Capacity	—	18,999	(18,999)	—	—
NCF: Anguish's - Crisis to Stability	60,000	21,038	(72,273)	—	8,765
North Norfolk YAB - Young Commissioner Development	878	22,900	(17,124)	—	6,654
West Norfolk YAB - Young Commissioner Development	22,995	18,000	(13,768)	—	27,227

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

West Norfolk YAB					
Additional Youth Work					
Capacity	—	48,639	(28,650)	—	19,989
NCC - Brief Community					
Fund	—	—	—	—	—
Great Yarmouth Open					
Access	4,560	—	(1,822)	—	2,738
Thetford Venue Hire -					
Breckland Arts Project	—	—	—	—	—
Thetford Youth Council -					
Breckland Disabled					
Transport Project	—	—	—	—	—
Breckland YAB - Young					
Commissioner					
Development	15,086	24,594	(25,285)	—	14,395
Breckland YAB Additional					
Youth Work Capacity	—	28,317	(18,323)	—	9,994
Great Yarmouth YAB -					
Additional Youth Work					
Capacity	—	19,000	(19,000)	—	—
Broadland YAB - Young					
Commissioner					
Development	(679)	21,075	(19,494)	—	902
Co-operative Foundation -					
Building Connections	2,170	—	(2,170)	—	—
EMR - Advice	—	2,000	—	—	2,000
Paul Hamlyn Foundation -					
Youth Led Action - Expert					
Advice and Support	24,811	30,000	(54,811)	—	—
Children in Need - Buzz	—	—	—	—	—
New Anglia Local					
Enterprise Partnership					
Community Challenge	11,394	—	(11,394)	—	—
EMR - Lenwade	—	—	—	—	—
NCF - Perinatal Mental					
Health and Wellbeing					
Fund	850	—	(850)	—	—
NCF - Great Yarmouth					
Investment Fund	2,083	—	(2,083)	—	—
NCF - Shelroy Charitable					
Trust	2,500	—	(2,500)	—	—
NCF - Surviving Winter					
Fund	—	2,000	(2,000)	—	—
NCAN - Hardship Fund	6,339	50,715	(57,054)	—	—
NCF - Empowering					
Communities Fund	7,823	—	(2,823)	—	5,000
NCF - Children & YP					
Wellbeing Fund	3,750	—	(3,750)	—	—
Paul Hamlyn Foundation -					
Wellbeing Fund	15,000	—	(15,000)	—	—
EMR Mentoring	—	2,000	(2,000)	—	—
Social Prescribing					
Norwich One	—	41,521	(41,521)	—	—

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Dulverton - Youth Banks	—	35,000	(16,802)	—	18,198
USA Trip	—	9,775	(9,775)	—	—
NSPCC Youth Bank	—	2,000	—	—	2,000
Masonic Charitable Foundation - Great Yarmouth Advice	—	23,861	(23,861)	—	—
NCF - Utility Support Fund	—	200	(200)	—	—
Centre for Youth Impact - Mentoring Trials	8,846	55,768	(5,290)	—	59,324
Catton Grove Big Local	—	2,893	(1,448)	—	1,445
NCF Volunteering	—	1,295	(1,295)	—	—
North Norfolk YAB - Additional Youth Work Capacity	—	21,176	(21,176)	—	—
NNDC - IAA	—	11,000	(11,000)	—	—
National Lottery	—	59,736	(34,846)	—	24,890
NCF - NERF - Chillspot	—	—	—	—	—
NCF - Sir Norman Lamb	—	2,215	—	—	2,215
Jane Austen College - VRAC Schools Match	8,333	—	(8,333)	—	—
City of Norwich School - VRAC Schools Match	8,333	—	(8,333)	—	—
Intereg 2 Seas	(86,253)	63,531	(43,521)	—	(66,243)
Sewell Park - VRAC Schools Match	—	—	—	—	—
Lenwade Steel	—	—	—	—	—
M&S Neighbourly Fund	—	1,000	(672)	—	328
NCAN Health and Wellbeing Covid Recovery	—	11,550	(11,550)	—	—
Ranworth Trust	10,000	10,000	(10,000)	—	10,000
NCF Public Health/Empowering Communities	—	10,000	(2,500)	—	7,500
Association for Young People's Health	1,130	—	—	—	1,130
Children in Need - Great Yarmouth Open Access	1,473	28,925	(30,398)	—	—
Great Yarmouth YAB - Young Commissioner	3,915	20,400	(13,075)	—	11,240
Norwich YAB - Young Commissioner	(2,549)	17,682	(7,043)	—	8,090
Big Lottery - Help Through Crisis	4,046	—	(4,046)	—	—
Paul Hamlyn Foundation - Act For Change	6,059	—	—	(6,059)	—

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Broadland YAB - Additional Youth Work	—	22,929	(22,929)	—	—
KL & WN Health and Wellbeing Partnership - Covid Recovery	—	5,000	(5,000)	—	—
NHS Slippage Salary Grant	—	160,000	—	—	160,000
Active Norfolk - Boxing	280	—	(280)	—	—
Blagrove	—	43,000	(35,833)	—	7,167
Active Norfolk	—	1,750	(1,750)	—	—
Active Norfolk - Yoga	—	—	—	—	—
NCC / PHE Loneliness Campaign	—	—	—	—	—
Paul Bassham Trust	—	—	—	—	—
PCC Grant	—	16,319	(16,319)	—	—
Donations	5,000	20,000	(20,000)	—	5,000
	<u>148,173</u>	<u>1,024,747</u>	<u>(816,913)</u>	<u>(6,059)</u>	<u>349,948</u>

	At 1 Apr 2021 £	Income £	Expenditure £	Transfers £	At 31 Mar 2022 £
Children in Need (Overcoming Trauma)	—	3,492	(3,492)	—	—
NCC / PHE - Suicide Prevention	5,417	12,171	(17,588)	—	—
Big Lottery - Youth Investment Fund	4,560	—	—	(4,560)	—
Comic Relief - Early Action Neighbourhood Fund	60,564	66,500	(127,064)	—	—
NCF - Norfolk Recovery Fund	4,444	—	(4,444)	—	—
Norwich YAB - Additional Youth Work Capacity	—	15,834	(15,834)	—	—
NCF: Anguish's - Crisis to Stability	121,100	—	(61,100)	—	60,000
North Norfolk YAB - Young Commissioner Development	1,483	4,600	(5,205)	—	878
West Norfolk YAB - Young Commissioner Development	27,156	—	(4,161)	—	22,995
West Norfolk YAB Additional Youth Work Capacity	—	—	—	—	—
NCC - Brief Community Fund	2,186	—	(2,186)	—	—
Great Yarmouth Open Access	—	—	—	4,560	4,560

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Thetford Venue Hire -					
Breckland Arts Project	2,683	—	(2,683)	—	—
Thetford Youth Council -					
Breckland Disabled					
Transport Project	1,002	—	(1,002)	—	—
Breckland YAB - Young					
Commissioner					
Development	12,595	10,000	(7,509)	—	15,086
Breckland YAB Additional					
Youth Work Capacity	—	—	—	—	—
Great Yarmouth YAB -					
Additional Youth Work					
Capacity	—	19,000	(19,000)	—	—
Broadland YAB - Young					
Commissioner					
Development	3,927	6,000	(10,606)	—	(679)
Co-operative Foundation -					
Building Connections	5,948	—	(3,778)	—	2,170
EMR - Advice	—	—	—	—	—
Paul Hamlyn Foundation -					
Youth Led Action - Expert					
Advice and Support	13,500	40,000	(28,689)	—	24,811
Children in Need - Buzz	3,825	—	(3,825)	—	—
New Anglia Local					
Enterprise Partnership					
Community Challenge	—	19,533	(8,139)	—	11,394
EMR - Lenwade	—	2,000	(2,000)	—	—
NCF - Perinatal Mental					
Health and Wellbeing					
Fund	—	5,100	(4,250)	—	850
NCF - Great Yarmouth					
Investment Fund	—	5,000	(2,917)	—	2,083
NCF - Shelroy Charitable					
Trust	—	5,000	(2,500)	—	2,500
NCF - Surviving Winter					
Fund	—	2,250	(2,250)	—	—
NCAN - Hardship Fund	—	25,357	(19,018)	—	6,339
NCF - Empowering					
Communities Fund	—	9,940	(2,117)	—	7,823
NCF - Children & YP					
Wellbeing Fund	—	15,000	(11,250)	—	3,750
Paul Hamlyn Foundation -					
Wellbeing Fund	—	15,000	—	—	15,000
EMR Mentoring	—	—	—	—	—
Social Prescribing					
Norwich One	—	57,490	(57,490)	—	—
Dulverton - Youth Banks	—	—	—	—	—
USA Trip	—	—	—	—	—
NSPCC Youth Bank	—	—	—	—	—
Masonic Charitable					
Foundation - Great					
Yarmouth Advice	—	23,393	(23,393)	—	—

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

NCF - Utility Support Fund	—	—	—	—	—
Centre for Youth Impact - Mentoring Trials	—	22,222	(13,376)	—	8,846
Catton Grove Big Local	—	—	—	—	—
NCF Volunteering	—	—	—	—	—
North Norfolk YAB - Additional Youth Work Capacity	2,667	19,412	(22,079)	—	—
NNDC - IAA	—	—	—	—	—
National Lottery	—	—	—	—	—
NCF - NERF - Chillspot	—	2,000	(2,000)	—	—
NCF - Sir Norman Lamb	—	5,000	(5,000)	—	—
Jane Austen College - VRAC Schools Match	8,333	20,000	(20,000)	—	8,333
City of Norwich School - VRAC Schools Match	8,333	20,000	(20,000)	—	8,333
Intereg 2 Seas	(73,634)	114,564	(127,183)	—	(86,253)
Sewell Park - VRAC Schools Match	—	18,000	(18,000)	—	—
Lenwade Steel	210	—	(210)	—	—
M&S Neighbourly Fund	—	—	—	—	—
NCAN Health and Wellbeing Covid Recovery	—	—	—	—	—
Ranworth Trust	10,000	10,000	(10,000)	—	10,000
NCF Public Health/Empowering Communities	—	—	—	—	—
Association for Young People's Health	860	3,800	(3,530)	—	1,130
Children in Need - Great Yarmouth Open Access	—	23,565	(22,092)	—	1,473
Great Yarmouth YAB - Young Commissioner	6,070	1,000	(3,155)	—	3,915
Norwich YAB - Young Commissioner	4,484	6,986	(14,019)	—	(2,549)
Big Lottery - Help Through Crisis	7,890	26,814	(30,658)	—	4,046

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Paul Hamlyn Foundation -					
Act For Change	47,086	12,000	(53,027)	—	6,059
Broadland YAB -					
Additional Youth Work	8,333	18,667	(27,000)	—	—
KL & WN Health and					
Wellbeing Partnership -					
Covid Recovery	—	—	—	—	—
NHS Slippage Salary					
Grant	—	—	—	—	—
Active Norfolk - Boxing	1,598	—	(1,318)	—	280
Blagrove	—	—	—	—	—
Active Norfolk	—	—	—	—	—
Active Norfolk - Yoga	574	—	(574)	—	—
NCC / PHE Loneliness					
Campaign	24,750	—	(24,750)	—	—
Paul Bassham Trust	5,000	—	(5,000)	—	—
PCC Grant	—	18,359	(18,359)	—	—
Donations	6,000	26,439	(27,439)	—	5,000
	<u>338,944</u>	<u>731,488</u>	<u>(922,259)</u>	<u>—</u>	<u>148,173</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

- NCC/PHE - Suicide Prevention: The aim of this funding is to provide social welfare advice to young people referred from Norfolk Primary Care Networks and acute hospitals, to reduce suicides.
- Norwich Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- NCF - Anguish's - Crisis to Stability: The provision of advice, support, and networking to prevent destitution / unemployment and enable secure, satisfying lives for young people.
- North Norfolk Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- West Norfolk Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- West Norfolk Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- Great Yarmouth Open Access - Open access service for young people affected by local deprivation in Great Yarmouth. The group will aim to improve inclusion, emotional wellbeing and safety.
- Breckland Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- Breckland Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- Great Yarmouth Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- Broadland Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- Co-operative Foundation - Building Connections - Great Yarmouth Horizons: The aim of this funding was to address loneliness through a programme of life coaching, a weekly group and organised activities and awareness raising.
- EMR: Advice - The aim of this funding is to offering support to five young people as part of MAP's advice service.
- Paul Hamlyn Foundation - Youth Led Action - Expert Advice and Support: The aim of this funding is to enable MAP to access expert advice and support.
- New Anglia LEP Community Challenge: To continue the UP! Project providing specialist employment advice to young people in Norfolk.
- NCF - Perinatal Mental Health and Wellbeing Fund: Delivery of 'Circle of Security' course to young parents.
- NCF - GY Community Investment Fund: To deliver 1.1. advice, support and advocacy to young people in Great Yarmouth.
- NCF - Shelroy Charitable Trust: To deliver 1.1. advice, support and advocacy to young people in Great Yarmouth.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

- NCF - Surviving Winter Fund - Community Hot Spot: To cover venue hire and refreshments for Young Parents Stay and Play Drop-In, serving as a Community Hot Spot in the winter months.
- NCAN - Hardship Fund: A grant fund for the delivery of hardship information, advice and support with an overall objective to reduce hardship for Norfolk residents.
- NCF - Empowering Communities Fund: To produce a resource for professionals to enable them to better support young people in their settings who are transgender, non-binary, intersex or questioning their gender identity.
- NCF - Children and YP Wellbeing Fund: A donation to support MAP's free, confidential, gender identity support service.
- Paul Hamlyn Foundation - Wellbeing Fund: To supporting staff wellbeing within MAP to address staff attrition, fatigue, and rebuilding teams in the short to medium term future.
- EMR: Mentoring - The aim of this funding is to offering support to five young people as part of MAP's advice service.
- One Norwich - Social Prescribing: The aim of this funding is to reduce pressures on health services by resolving non-medical causes of health problems.
- Dulverton: Youth Banks - The set-up of two 'Youth Banks' in rural Norfolk, enabling young people to identify issues, raise money, and implement beneficial solutions for young people and their communities.
- USA Trip - To contribute to costs of Young Peoples' trip to the USA.
- NSPCC Youth Bank - To make grants that improve the safety and wellbeing of children and young people.
- Masonic Charitable Foundation - Great Yarmouth Advice: The aim of this funding is to provide a drop-in advice & advocacy service in Great Yarmouth for disadvantaged young people, aged 11-25.
- NCF: Utility Support Fund - Administration costs for administering grants to deliver hardship support focused on food, fuel and other essential bills to beneficiaries countywide.
- CFYI - Mentoring: To facilitate an impact network in the Eastern region in partnership with The Centre for Youth Impact, to support charitable and statutory organisations working with young people in the region to better understand and increase the impact of their work.
- Catton Grove Big Local - Through delivery of drop-in and outreach activities, young people aged 11-18 years old living in the Big Local area will participate in activities and receive support.
- NCF Volunteering (DCMS Know Your Neighbourhood) - To undertake a small research project into young people's attitudes and experiences towards volunteering in Great Yarmouth.
- North Norfolk Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- NNDC: IAA - To enhance / increase Information, Advice and Advocacy (IAA) Services available in North Norfolk to ensure that young people, particularly those with mental health needs are able to access appropriate support.
- National Lottery Community Fund - A partnership with Norwich Citizen's Advice, to continue our

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

Help Through Crisis project, providing in-depth and tailored advice to clients in significant need across Norfolk.

- NCF: Sir Norman Lamb - Supporting MAP's volunteer counselling scheme in Norwich and Great Yarmouth.

- Jane Austen College - VRAC - Schools Match: The aim of this funding is to develop a new integrated service, organisational model for education that accommodates the complex situation of vulnerable young people, creating a higher sense of belonging and wellbeing for young people and families.

- City of Norwich School - VRAC - Schools Match: The aim of this funding is to develop a new integrated service, organisational model for education that accommodates the complex situation of vulnerable young people, creating a higher sense of belonging and wellbeing for young people and families.

- Interreg 2 Seas - VRAC: The aim of this funding is to develop a new integrated service, organisational model for education that accommodates the complex situation of vulnerable young people, creating a higher sense of belonging and wellbeing for young people and families.

- M&S Neighbourly Fund - Provide food bank items for young people to access at Norwich and Great Yarmouth drop-ins.

- NCC / NCAN Health and Wellbeing Covid Recovery - To provide in-depth and tailored support to clients in significant need across Norfolk.

- Ranworth Trust: Weekly, open access groups for 11-19 year olds, held after school in venue either side of the river in Great Yarmouth - the Chill Spot at St George's Theatre, and the Uncommon.

- NCF Public Health / Empowering Communities - To support the salary of a Young Parent Advisor for one day per week.

- Association for Young People's Health: Recruiting, supporting and engaging 5-10 young people with lived experience of sexual violence in the We're All Right project over a two year period.

- Children in Need - GY Open Access: Open access service for young people affected by local deprivation in Great Yarmouth. The group will aim to improve inclusion, emotional wellbeing and safety.

- Great Yarmouth Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.

- Norwich Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.

- Big Lottery - Help Through Crisis: The aim of this funding is to create an integrated response, with wide impact, to the high and growing need of young people in hardship crisis.

- Paul Hamlyn Foundation - Act for Change: The aim of this funding was to run a youth campaign for kindness and anti-bullying. Additional funding was received to extend the existing project by an additional three months, due to Covid-19. With the permission of the funder, the remaining fund balance of £6,059 was transferred into unrestricted funds in the current year.

- Broadland Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

- KL and WN Health and Wellbeing Partnership: Covid Recovery - Provide in-depth and tailored support to clients in significant need in West Norfolk.
- NHS Slippage Salary Grant - Support staff salary increase in line with inflation.
- Active Norfolk - Boxing: To deliver boxing workshops for young people in Great Yarmouth. This is a weekly session delivered in partnership with a qualified instructor.
- Blagrove - Supporting young people to influence policy (on poverty / cost of living crisis / housing crisis)
- Active Norfolk - Big Holiday Fun - To provide holiday activities and food to young people in Norfolk during the Summer Holidays.
- PCC Grant: A grant contributing to the rent costs at the Risebrow Centre, Norwich.
- Donations - Various amounts received:
 - To support MAP's free, confidential, gender identity support service.
 - To provide food and refreshments during our youth work groups and activities.
 - For use within the Great Yarmouth area.

Previous year funding

- Children in Need (Overcoming Trauma): The aim of this funding was to provide crisis and ongoing counselling to young people aged 11-19 who have experienced abuse.
- Big Lottery - Youth Investment Fund: The aim of this funding was to provide a range of different groups and activities developed from young people's idea and with their leadership, in order to achieve the goals they set. With the permission of the funder, the remaining fund balance of £4,560 was transferred to the Great Yarmouth Open Access project in the year ended 31 March 2022.
- Comic Relief - Early Action Neighbourhood Fund: The aim of this funding was to develop and deliver a programme of preventative social and emotional wellbeing support, resulting in improved outcomes for young people.
- NCF - Norfolk Recovery Fund: For the infrastructure and technical set-up costs of the new Helpline system, the necessary promotions, training of staff and marketing and some call costs.
- NCC - Brief Community Fund: To support, develop and employ our volunteer counselling scheme in Norwich and Great Yarmouth.
- Thetford Venue Hire - Breckland Arts Project: The aim of this funding is to support youth work in Breckland.
- Thetford Youth Council - Breckland Disabled Transport Project: The aim of this funding is to enable the transport of young people in Breckland.
- Children in Need - Buzz: The aim of this funding was to deliver after school support sessions for refugee young people, in order to increase wellbeing, build communication skills and improve confidence.
- EMR - Lenwade: Offering support to young people as part of MAP's advice service.
- NCF - NERF - Chillspot: The aim of this funding is to provide open access youth groups and workshops in Great Yarmouth.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

17. Analysis of charitable funds *(continued)*

- Sewell Park - VRAC - Schools Match: The aim of this funding is to develop a new integrated service, organisational model for education that accommodates the complex situation of vulnerable young people, creating a higher sense of belonging and wellbeing for young people and families.
- Lenwade Steel: The aim of this funding is to develop young people's communication skills, confidence and self-esteem, and to provide equipment for MAP activities and transport to MAP activities.
- Active Norfolk - Yoga: To deliver online yoga to young people in Great Yarmouth, this is done through group work of 10 young people per session.
- NCC/PHE Loneliness Campaign: A campaign in the youth work team to prevent loneliness and isolation amongst young people. Mainly conducted through social media via Instagram, Twitter and Facebook.
- Paul Bassham Trust: Small grant to support delivery of open access youth work in Great Yarmouth including Chill Spot and the Uncommon.

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

18. Analysis of net assets between funds

Year ended 31 March 2023

	Fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
NCF: Anguish's - Crisis to Stability	—	8,765	8,765
North Norfolk YAB - Young Commissioner	—	6,654	6,654
West Norfolk YAB - Young Commissioner	—	27,227	27,227
West Norfolk YAB - Additional Youth Work Capacity	—	19,989	19,989
Great Yarmouth Open Access	—	2,738	2,738
Breckland YAB - Youth Commissioner	—	14,395	14,395
Breckland YAB - Additional Youth Work Capacity	—	9,994	9,994
Broadland YAB - Youth Commissioner	—	902	902
EMR - Advice	—	2,000	2,000
NCF - Empowering Communities Fund	—	5,000	5,000
Dulverton - Youth Banks	—	18,198	18,198
NSPCC Youth Bank	—	2,000	2,000
Centre for Youth Impact - Mentoring Trials	—	59,324	59,324
Catton Grove Big Local	—	1,445	1,445
National Lottery	—	24,890	24,890
NCF - Sir Norman Lamb	—	2,215	2,215
Intereg EU (VRAC)	—	(66,243)	(66,243)
M&S Neighbourly Fund	—	328	328
Ranworth Trust	—	10,000	10,000
NCF Public Health/Empowering Communities	—	7,500	7,500
Association for Young People's Health	—	1,130	1,130
Great Yarmouth YAB - Young Commissioner	—	11,240	11,240
Norwich YAB - Young Commissioner	—	8,090	8,090
NHS Slippage Salary Grant	—	160,000	160,000
Blagrove	—	7,167	7,167
Donations	—	5,000	5,000
	—	<u>349,948</u>	<u>349,948</u>
Unrestricted Income Funds:			
Designated Funds	2,400	601,672	604,072
General Funds	—	1,300,000	1,300,000
	<u>2,400</u>	<u>1,901,672</u>	<u>1,904,072</u>
Total Funds	<u>2,400</u>	<u>2,251,620</u>	<u>2,254,020</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

Year ended 31 March 2022

	Fixed assets £	Net current assets £	Total £
Restricted Income Funds:			
NCF: Anguish's - Crisis to Stability	—	60,000	60,000
North Norfolk YAB - Young Commissioner	—	878	878
West Norfolk YAB - Young Commissioner	—	22,995	22,995
Great Yarmouth Open Access	—	4,560	4,560
Breckland YAB - Youth Commissioner	—	15,086	15,086
Broadland YAB - Youth Commissioner	—	(679)	(679)
Co-operative Foundation Building Connections	—	2,170	2,170
Paul Hamlyn Foundation - Expert Advice and Support	—	24,811	24,811
New Anglia Local Enterprise Partnership Community			
Challenge	—	11,394	11,394
NCF - Perinatal Mental Health and Wellbeing Fund	—	850	850
NCF - Great Yarmouth Investment Fund	—	2,083	2,083
NCF - Shelroy Charitable Trust	—	2,500	2,500
NCF - Empowering Communities Fund	—	7,823	7,823
NCF - Children & YP Wellbeing Fund	—	3,750	3,750
Paul Hamlyn Foundation - Wellbeing Fund	—	15,000	15,000
Centre for Youth Impact - Mentoring Trials	—	8,846	8,846
Jane Austen College VRAC	—	8,333	8,333
CNS VRAC	—	8,333	8,333
Intereg EU (VRAC)	—	(86,253)	(86,253)
Ranworth Trust	—	10,000	10,000
Association for Young People's Health	—	1,130	1,130
Children in Need - Great Yarmouth Open Access	—	1,473	1,473
Great Yarmouth YAB - Young Commissioner	—	3,915	3,915
Norwich YAB - Young Commissioner	—	(2,549)	(2,549)
Big Lottery - Help Through Crisis	—	4,046	4,046
Paul Hamlyn Foundation - Act for Change	—	6,059	6,059
Active Norfolk - Boxing	—	280	280
Donations	—	5,000	5,000
	—	<u>141,834</u>	<u>141,834</u>
Unrestricted Income Funds:			
Designated Funds	9,600	234,424	244,024
General Funds	—	1,200,000	1,200,000
	<u>9,600</u>	<u>1,434,424</u>	<u>1,444,024</u>
Total Funds	<u>9,600</u>	<u>1,576,258</u>	<u>1,585,858</u>

19. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	<u>1,648,274</u>	<u>605,359</u>	<u>2,253,633</u>

Mancroft Advice Project (MAP)

Company Limited by Guarantee

Notes to the financial statements *(continued)*

Year ended 31 March 2023

20. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	79,217	97,052
Later than 1 year and not later than 5 years	97,028	75,787
	<u>176,245</u>	<u>172,839</u>

21. Related parties

Unrestricted donations amounting to £225 (2022: £300) were received from Trustees.

During the year, core grants were received from John Risebrow's Charity amounting to £57,000 (2022 - £57,000). The Revd E J Carter is trustee of John Risebrow's Charity.