

**COMPANY REGISTRATION NUMBER: 5249208**

**CHARITY REGISTRATION NUMBER: 1107927**

**Mancroft Advice Project (MAP)**  
**Company Limited by Guarantee**  
**Financial statements**  
**31 March 2024**

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

### **Financial statements**

**Year ended 31 March 2024**

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

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

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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 2024.

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**

<b>Registered charity name</b>	Mancroft Advice Project (MAP)
<b>Charity registration number</b>	1107927
<b>Company registration number</b>	5249208
<b>Principal office and registered office</b>	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  
The Revd E J Carter  
I McGuire (appointed 3 July 2023)  
G Prasad  
D Roe (resigned 27 June 2024)  
D L Slowther (appointed 26 February 2024)  
L Spratling

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

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<b>Company secretary</b>	D Mobbs
<b>Chief executive</b>	D Mobbs
<b>Patrons</b>	Mr William Armstrong OBE Lady Philippa Dannatt MBE, HM Lord-Lieutenant of Norfolk The Rt Hon Sir Norman Lamb His Honour Judge Jeremy Richards
<b>Auditor</b>	Lovewell Blake LLP Chartered accountants & statutory auditor Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
<b>Bankers</b>	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 2024**

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#### **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 2024**

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#### **Achievements and performance**

We have been very successful this year despite huge crises. Every day we supported young people who are destitute - homeless and hungry; with severe mental health challenges - suicidal and self-harming. We also worked with young people hungry for change; working to tackle poverty, discrimination and health inequalities. Young people are leading change. Our work is intersectional. The young people we work with have multiple challenges in addition to that of being a young person who have to live on a lower minimum wage, have lower benefits and high rental costs.

We have been influential. Locally, in addition to supporting young people to lead change, we worked with schools to improve their approach to mental health through consultation and supervision. We further developed the TALK Centre, an online training platform for anyone in Norfolk and Waveney working to support young people's mental health, providing support for hundreds of professionals. Nationally, we worked with the "Support the Hubs" campaign for mental health support hubs in every community, and saw a commitment from all major political parties to deliver them. We have been committed to partnership working, chairing the Voluntary Sector Forum for Children and Young People, vice-chairing the Children and Young People's Strategic Alliance, bringing together NHS, Children's Services, Police, education, VCSE and others to create collaborative leadership to make Norfolk the best place it can be for young people.

We have strengthened. We have secured long term contracts with the local NHS and county council to deliver a large proportion of our work with young people. We have improved our website, our data collection, reviewed our governance and delivered extensive training, including accredited management training and excellent EDI training from the Equality Academy. We can't thank our brilliant staff enough for their talent, hard work and commitment to our values.

#### **Advice services**

Our same day drop-in advice services in Norwich, Great Yarmouth and King's Lynn have been very busy. This year we expanded King's Lynn drop-in to three days a week. We continue to focus a lot on basic needs. Every day we give out free food. We continue to be a "warm bank" in winter and in summer a "cool bank" for people who lack basic housing. We issue grants to people for food and other essentials. Debt and benefits advice remain in very high demand. Within our drop-in our mental health advice service provides immediate access to support and saw over 1,000 young people. One particular challenge this year has been the large number of young refugees who are homeless. We have had to adapt our services, increase the use of translation and advocate for fair treatment. Our young parents service provided antenatal programmes, stay and play and this year developed a new partnership with Water Babies to facilitate free swimming lessons for young parents.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

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##### **Achievements and performance *(continued)***

###### ***Therapeutic services***

Demand for our counselling and psycho-education services through the system-wide single "front door" continued to increase. We worked with well over 1,000 young people. Our therapeutic services are highly valued by young people. 100% of young people surveyed said they "felt treated well". This year we delivered the Better Sleep Programme, and Restorative Practice Programme, providing an enhanced offer targeting specific areas - insomnia and poor/destructive family relationships/dynamics - that evidence shows negatively impact young people's mental health.

###### ***Youth work services***

Central to our youth work is young people with lived experience having a say over the things that matter to them. Through Youth Advisory Boards and our Youth in Mind programme young people are prioritising and making change, e.g., implementing a charter to ensure mental health service meet their needs, launching a campaign to make playgrounds accessible for everyone and creating inclusive spaces for the LGBTQ+ community. Young people have opportunities to lead work, assist groups, volunteer, campaign or become a MAP trustee. We also delivered more groups, events and activities than ever. This included our open access groups, such as Chill Spot in Great Yarmouth, the Catton Grove group in Norwich, Space in Mile Cross, Norwich, the dungeons and dragons groups, wellbeing groups in King's Lynn; events such as our wellbeing event, our Level Up gaming event, our summer programme, and several residential and outdoor experiences. All are popular, all responding to the wishes of young people, all leading to outcomes such as increased confidence, team work, communication and decision making skills.

##### **Financial review**

Within the Unrestricted Funds, income amounted to £2,888,027 (2023 - £2,791,500) and expenditure £2,732,409 (2023 - £2,337,511) resulting in net income before transfers of £155,618 (2023 - £453,989).

Income within the Restricted Funds totalled £658,574 (2023 - £1,024,747) and expenditure £866,017 (2023 - £816,913) resulting in net expenditure before transfers of £207,443 (2023 - £207,834). Balances carried forward at 31 March 2024 amounted to £144,207 (2023 - £349,948).

###### ***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.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

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##### **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 £1,500,000, which is approximately four months budgeted running costs. This is made up of:

- £700,000 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 £1,985,191 at 31 March 2024. This includes designated funds of £485,191. In addition the charity had restricted funds of £144,207.



# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2024**

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##### **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**

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 centred
- 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 completed most of our remaining strategic objectives this year, including an externally led governance review and improvements to our website. As we are ahead of schedule we are now working on a refresh of our strategic plan. The process to review our strategic plan has included an away day with staff, trustees, and numerous and varied opportunities for young people to be involved. We aim to publish a new strategic plan in early 2025. Our commitment to our vision, mission and values will remain central to our future plans.

##### **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 2024**

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#### **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.

MAP aims to recruit younger trustees to best reflect beneficiaries and supports the mission and values of the Young Trustees Movement.

##### ***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. This includes safeguarding training.

##### ***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 2024

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#### 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. Market conditions were reviewed for practitioners in 2023 and for senior staff in 2024 to ensure salaries remain competitive. 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 will always be honest and truthful, upholding public trust and never misleading supporters or the public.
- **Respect:** Fundraisers will always be respectful of our beneficiaries and donors, following their choices and wishes, wherever possible.
- **Integrity:** Fundraisers will always act with integrity, following legislative and regulatory requirements, and will always work for the best interests of our causes and supporters.
- **Transparency:** Fundraisers will always be transparent, clear and accurate about the work of our causes, how donations will be managed and spent, and report on costs and impact accurately.
- **Responsibility:** Fundraisers will always act responsibly, understanding that we share a common objective to promote fundraising excellence for the benefit of the common good. We value and encourage diversity in our practice and our fundraisers, and continually seek to develop our professional standards.

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 2024**

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##### **Trustees' responsibilities statement**

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' annual 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 proper accounting records that 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charity auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

##### **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 2024**

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The trustees' annual report was approved on 30 September 2024 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 2024**

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#### **Opinion**

We have audited the financial statements of Mancroft Advice Project (MAP) (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including 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 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 Auditor 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 2024**

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#### **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. 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.

#### **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 which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within 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 directors' report included within 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 2024**

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#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement (set out on page 10), the trustees (who are also the directors of the charity 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 2024**

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A further description of our responsibilities is available on the FRC's website at [www.frc.org.uk/auditorsresponsibilities](http://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.

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

15 October 2024

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Statement of financial activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	12,810	20,000	32,810	45,620
Charitable activities	6	2,828,408	638,574	3,466,982	3,760,163
Investment income	7	45,915	–	45,915	10,464
Other income	8	894	–	894	–
<b>Total income</b>		<u>2,888,027</u>	<u>658,574</u>	<u>3,546,601</u>	<u>3,816,247</u>
<b>Expenditure</b>					
Charitable activities	9	2,732,409	866,017	3,598,426	3,154,424
<b>Total expenditure</b>		<u>2,732,409</u>	<u>866,017</u>	<u>3,598,426</u>	<u>3,154,424</u>
<b>Net (expenditure)/income before transfer of funds</b>		155,618	(207,443)	(51,825)	661,823
Transfers between funds		(1,702)	1,702	–	–
<b>Net movement in funds</b>		<u>153,916</u>	<u>(205,741)</u>	<u>(51,825)</u>	<u>661,823</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,904,072	349,948	2,254,020	1,592,197
<b>Total funds carried forward</b>		<u>2,057,988</u>	<u>144,207</u>	<u>2,202,195</u>	<u>2,254,020</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 39 form part of these financial statements.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Balance sheet

31 March 2024

	Note	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Tangible fixed assets	13		72,797		2,400
<b>Current assets</b>					
Debtors	14	770,750		256,135	
Cash at bank and in hand		2,087,398		2,253,633	
		<u>2,858,148</u>		<u>2,509,768</u>	
<b>Creditors: Amounts falling due within one year</b>	15	<u>728,750</u>		<u>258,148</u>	
<b>Net current assets</b>			<u>2,129,398</u>		<u>2,251,620</u>
<b>Total assets less current liabilities</b>			<u>2,202,195</u>		<u>2,254,020</u>
<b>Net assets</b>			<u>2,202,195</u>		<u>2,254,020</u>
<b>Funds of the charity</b>					
Restricted funds			144,207		349,948
Unrestricted funds			<u>2,057,988</u>		<u>1,904,072</u>
<b>Total charity funds</b>	18		<u>2,202,195</u>		<u>2,254,020</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 30 September 2024, and are signed on behalf of the board by:

C M Billings (Chair)  
Trustee

Company registration number: 5249208

The notes on pages 19 to 39 form part of these financial statements.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Statement of cash flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net (expenditure)/income	(51,825)	661,823
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	15,430	7,200
Other interest receivable and similar income	(45,915)	(10,464)
<i>Changes in:</i>		
Trade and other debtors	(514,615)	629,276
Trade and other creditors	470,602	(692,940)
Cash generated from operations	(126,323)	594,895
Interest received	45,915	10,464
Net cash (used in)/from operating activities	<u>(80,408)</u>	<u>605,359</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(85,827)	—
Net cash used in investing activities	<u>(85,827)</u>	<u>—</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(166,235)	605,359
<b>Cash and cash equivalents at beginning of year</b>	2,253,633	1,648,274
<b>Cash and cash equivalents at end of year</b>	<u>2,087,398</u>	<u>2,253,633</u>

The notes on pages 19 to 39 form part of these financial statements.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

### **Notes to the financial statements**

**Year ended 31 March 2024**

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#### **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 2024

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#### 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 2024

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#### 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 2024 £
<b>Donations</b>			
Donations - advice	12,810	—	12,810
Donations - therapeutic	—	20,000	20,000
	<u>12,810</u>	<u>20,000</u>	<u>32,810</u>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations - advice	25,620	—	25,620
Donations - therapeutic	—	20,000	20,000
	<u>25,620</u>	<u>20,000</u>	<u>45,620</u>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

Year ended 31 March 2024

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Advice Services	471,545	265,128	736,673
Therapeutic Services	1,432,562	42,200	1,474,762
Youth Work Services	924,301	331,246	1,255,547
	<u>2,828,408</u>	<u>638,574</u>	<u>3,466,982</u>

  

	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>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>45,915</u>	<u>45,915</u>	<u>10,464</u>	<u>10,464</u>

#### 8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Training/earned income	<u>894</u>	<u>894</u>	<u>—</u>	<u>—</u>



# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 9. Expenditure on charitable activities by activity type

	Service delivery £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	2,605,277	2,605,277	2,385,041
Other staff costs	110,778	110,778	122,647
Accommodation costs	225,825	225,825	210,947
Business administration costs	36,096	36,096	27,929
Depreciation	15,430	15,430	7,200
Equipment costs	87,011	87,011	86,916
Service support costs	48,473	48,473	41,772
Project specific costs	448,809	448,809	253,062
Cash loss	—	—	934
Governance costs	20,727	20,727	17,976
	<u>3,598,426</u>	<u>3,598,426</u>	<u>3,154,424</u>

Analysis of governance costs:

	2024 £	2023 £
Staff costs	10,227	9,402
Audit fees	10,500	8,574
	<u>20,727</u>	<u>17,976</u>

#### 10. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	15,430	7,200
Fees payable for the audit of the financial statements	10,500	8,574
Auditors' remuneration - payroll services	6,765	6,559
Operating lease costs	<u>95,591</u>	<u>100,780</u>

#### 11. Staff costs

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

	2024 £	2023 £
Wages and salaries	2,266,150	2,123,548
Social security costs	187,252	180,810
Employer contributions to pension plans	<u>162,102</u>	<u>95,801</u>
	<u>2,615,504</u>	<u>2,400,159</u>

Key management personnel remuneration amounted to £384,784 in respect of nine employees (2023: £369,920 in respect of eight employees).

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

##### 11. Staff costs *(continued)*

The average head count of employees during the year was 97 (2023: 98). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Counselling, advice and youth work	72	72
Management and administration of the charity	5	6
	<u>77</u>	<u>78</u>

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

	2024 No.	2023 No.
£60,000 to £69,999	<u>1</u>	<u>1</u>

##### 12. 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.

##### 13. Tangible fixed assets

	Leasehold improve- ments £	Computers £	Furniture and equipment £	Total £
<b>Cost</b>				
At 1 Apr 2023	154,617	5,668	5,370	165,655
Additions	<u>85,827</u>	<u>—</u>	<u>—</u>	<u>85,827</u>
<b>At 31 Mar 2024</b>	<u>240,444</u>	<u>5,668</u>	<u>5,370</u>	<u>251,482</u>
<b>Depreciation</b>				
At 1 Apr 2023	152,217	5,668	5,370	163,255
Charge for the year	<u>15,430</u>	<u>—</u>	<u>—</u>	<u>15,430</u>
<b>At 31 Mar 2024</b>	<u>167,647</u>	<u>5,668</u>	<u>5,370</u>	<u>178,685</u>
<b>Carrying amount</b>				
<b>At 31 Mar 2024</b>	<u>72,797</u>	<u>—</u>	<u>—</u>	<u>72,797</u>
At 31 Mar 2023	<u>2,400</u>	<u>—</u>	<u>—</u>	<u>2,400</u>

##### Capital commitments

	2024 £	2023 £
Contracted for but not provided for in the financial statements	<u>96,875</u>	<u>—</u>

As at 31 March 2024, capital funding had been secured in respect of this capital commitment.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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#### 14. Debtors

	2024 £	2023 £
Trade debtors	689,950	117,780
Prepayments and accrued income	80,800	138,355
	<u>770,750</u>	<u>256,135</u>

#### 15. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	65,257	30,108
Accruals and deferred income	617,863	187,097
Social security and other taxes	45,630	40,943
	<u>728,750</u>	<u>258,148</u>

#### 16. Deferred income

	2024 £	2023 £
At 1 April 2023	148,265	826,243
Amount released to income	(148,265)	(826,243)
Amount deferred in year	<u>567,680</u>	<u>148,265</u>
<b>At 31 March 2024</b>	<u>567,680</u>	<u>148,265</u>

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

#### 17. 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 £162,102 (2023: £95,801).

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Unrestricted funds	1,300,000	2,860,527	(2,541,412)	(119,115)	1,500,000
Woolgate Court	2,400	–	(3,266)	4,327	3,461
King's Lynn Fixed Assets	–	–	(12,164)	81,500	69,336
Buildings & Environment					
Improvement	99,471	–	(13,644)	(85,827)	–
Cost of living fund	285,956	–	(134,423)	40,317	191,850
Innox Fund	27,500	27,500	(27,500)	–	27,500
NHS Fund	188,166	–	–	42,907	231,073
Schools Work Fund	579	–	–	(540)	39
YAB's	–	–	–	27,763	27,763
Right to Succeed	–	–	–	6,966	6,966
	<u>1,904,072</u>	<u>2,888,027</u>	<u>(2,732,409)</u>	<u>(1,702)</u>	<u>2,057,988</u>

	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
King's Lynn Fixed Assets	–	–	–	–	–
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
YAB's	–	–	–	–	–
Right to Succeed	–	–	–	–	–
	<u>1,444,024</u>	<u>2,791,500</u>	<u>(2,337,511)</u>	<u>6,059</u>	<u>1,904,072</u>

During the current and prior periods, funds were designated towards a cost of living fund to respond to inflation pressures. Funds of £134,423 have been expended in the current year to cover cost of living increases applied in April 2023.

Funds have previously been designated towards buildings and environment improvement, during the year expenditure of £13,644 was allocated against the fund. Transfers amounting to £85,827 have been made from the fund during the year for capital improvements to King's Lynn and Woolgate Court.

During the current and prior periods funds were designated towards a number of project funds (Innox Fund, NHS Fund, Schools Work Fund, YAB's and Right to Succeed) to ensure contract income received for specific activities is separately identified within unrestricted funds.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
Henry Smith	–	61,800	(30,900)	–	30,900
NHS Norfolk & Waveney ICB - Frontline Advice	–	14,223	(14,223)	–	–
Norfolk Community Foundation - Healthy Young Minds	–	15,000	(10,000)	–	5,000
NCC / PHE - Suicide Prevention	–	18,475	(18,475)	–	–
Norwich YAB - Additional Youth Work Capacity	–	9,500	(9,500)	–	–
NCF: Anguish's - Crisis to Stability	8,765	–	(8,765)	–	–
North Norfolk YAB - Young Commissioner Development	6,654	16,381	(23,035)	–	–
West Norfolk YAB - Young Commissioner Development	27,227	7,427	(34,654)	–	–
West Norfolk YAB Additional Youth Work Capacity	19,989	–	(19,989)	–	–
Great Yarmouth Open Access	2,738	–	(764)	–	1,974
Breckland YAB - Young Commissioner Development	14,395	15,131	(29,526)	–	–
Breckland YAB Additional Youth Work Capacity	9,994	–	(9,994)	–	–
Great Yarmouth YAB - Additional Youth Work Capacity	–	9,500	(9,500)	–	–
Broadland YAB - Young Commissioner Development	902	7,876	(8,778)	–	–
Co-operative Foundation - Building Connections	–	–	–	–	–
EMR - Advice	2,000	–	(2,000)	–	–

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

Paul Hamlyn Foundation - Youth Led Action - Expert Advice and Support	—	—	—	—	—
New Anglia Local Enterprise Partnership Community Challenge	—	—	—	—	—
NCF - Perinatal Mental Health and Wellbeing Fund	—	—	—	—	—
NCF - Great Yarmouth Investment Fund	—	—	—	—	—
NCF - Shelroy Charitable Trust	—	—	—	—	—
NCF - Surviving Winter Fund	—	1,500	(1,500)	—	—
NCAN - Hardship Fund	—	48,000	(48,000)	—	—
NCF - Empowering Communities Fund	5,000	—	(929)	—	4,071
NCF - Children & YP Wellbeing Fund	—	—	—	—	—
Paul Hamlyn Foundation - Wellbeing Fund	—	—	—	—	—
EMR Mentoring Social Prescribing	—	—	—	—	—
Norwich One	—	38,327	(38,327)	—	—
Dulverton - Youth Banks	18,198	—	(16,787)	—	1,411
USA Trip	—	—	—	—	—
NSPCC Youth Bank	2,000	(2,000)	—	—	—
Masonic Charitable Foundation - Great Yarmouth Advice	—	—	—	—	—
NCF - Utility Support Fund	—	—	—	—	—
Centre for Youth Impact - Mentoring Trials	59,324	—	(59,324)	—	—
Catton Grove Big Local	1,445	7,981	(7,590)	—	1,836
NCF Volunteering	—	—	—	—	—
North Norfolk YAB - Additional Youth Work Capacity	—	10,588	(10,588)	—	—
NNDC - IAA	—	—	—	—	—
National Lottery	24,890	68,322	(67,872)	—	25,340

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

NCF - Sir Norman Lamb	2,215	—	(2,215)	—	—
Jane Austen College - VRAC Schools Match	—	—	—	—	—
City of Norwich School - VRAC Schools Match	—	—	—	—	—
Intereg 2 Seas	(66,243)	64,541	—	1,702	—
M&S Neighbourly Fund	328	—	(328)	—	—
NCAN Health and Wellbeing Covid Recovery	—	—	—	—	—
Ranworth Trust	10,000	10,000	(10,000)	—	10,000
NCF Public Health/Empowering Communities	7,500	10,240	(10,292)	—	7,448
Association for Young People's Health	1,130	—	(1,130)	—	—
Children in Need - Great Yarmouth Open Access	—	38,157	(30,496)	—	7,661
Great Yarmouth YAB - Young Commissioner	11,240	10,618	(21,858)	—	—
Norwich YAB - Young Commissioner	8,090	18,686	(26,776)	—	—
Big Lottery - Help Through Crisis	—	—	—	—	—
Paul Hamlyn Foundation - Act For Change	—	—	—	—	—
Broadland YAB - Additional Youth Work	—	8,929	(8,929)	—	—

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

KL & WN Health and Wellbeing Partnership - Covid Recovery	—	—	—	—	—
NHS Slippage Salary Grant	160,000	—	(160,000)	—	—
Active Norfolk - Boxing Blagrove	7,167	47,300	(27,951)	—	26,516
Active Norfolk	—	—	—	—	—
NCS - Community Experiences	—	16,560	(16,124)	—	436
NCF - SPACE Youth Fund	—	8,462	(1,880)	—	6,582
PHF - YSIF	—	5,000	—	—	5,000
Norfolk Community Foundation - DCMS Know Your Neighbourhood	—	37,771	(32,739)	—	5,032
PCC Grant	—	14,279	(14,279)	—	—
Donations	5,000	20,000	(20,000)	—	5,000
	<u>349,948</u>	<u>658,574</u>	<u>(866,017)</u>	<u>1,702</u>	<u>144,207</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	At 31 Mar 2023 £
Henry Smith	—	—	—	—	—
NHS Norfolk & Waveney ICB - Frontline Advice	—	—	—	—	—
Norfolk Community Foundation - Healthy Young Minds	—	—	—	—	—
NCC / PHE - Suicide Prevention	—	16,944	(16,944)	—	—
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 2024

#### 18. Analysis of charitable funds *(continued)*

West Norfolk YAB					
Additional Youth Work Capacity	—	48,639	(28,650)	—	19,989
Great Yarmouth Open Access	4,560	—	(1,822)	—	2,738
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)	—	—
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 - 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)	—	—
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)	—	—

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 18. Analysis of charitable funds *(continued)*

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 - 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)
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 2024

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##### 18. Analysis of charitable funds *(continued)*

Broadland YAB - Additional Youth Work KL & WN Health and Wellbeing Partnership - Covid Recovery	—	22,929	(22,929)	—	—
NHS Slippage Salary Grant	—	5,000	(5,000)	—	—
Active Norfolk - Boxing	280	160,000	—	—	160,000
Blagrove	—	—	(280)	—	—
Active Norfolk	—	43,000	(35,833)	—	7,167
NCS - Community Experiences	—	1,750	(1,750)	—	—
NCF - SPACE Youth Fund	—	—	—	—	—
PHF - YSIF	—	—	—	—	—
Norfolk Community Foundation - DCMS Know Your Neighbourhood	—	—	—	—	—
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>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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##### 18. Analysis of charitable funds *(continued)*

- Henry Smith: Funding to continue to run our young parents' support service. Our services are open to parents up to the age of 25, including parents to be, step parents, and those who have been separated from their children.
- NHS Norfolk & Waveney ICB - Frontline Advice: To provide much-needed free, accredited, impartial and independent advice to people who are struggling with debt, the cost of living crisis, at risk of homelessness or those already made homeless, people fleeing domestic abuse and people living in poverty.
- Norfolk Community Foundation - Healthy Young Minds: Funding to support the running of our confidential gender identity support service for young people who identify on the broad 'trans spectrum' - including intersex people and non-binary people who may or may not also identify as trans, as well as those who are questioning their identity.
- 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 with the aim of reducing suicides on a potential increase of 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.
- EMR: Advice - The aim of this funding is to offering support to five young people as part of MAP's advice service.
- NCF - Surviving Winter Fund - To run weekly Stay and Play drop in sessions for young parents.
- NCAN - Hardship Fund: A grant fund for the delivery of hardship information, advice and support

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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#### 18. Analysis of charitable funds *(continued)*

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.

- 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.

- NSPCC Youth Bank - To make grants that improve the safety and wellbeing of children and young people. This funding was returned to the funder in the current year.

- 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.

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

- National Lottery Community Fund - A partnership with Norwich Citizen's Advice, to continue our 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.

- 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.

- 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 - Funding to continue to run our young parents support service. Our services are open to parents up to the age of 25, including parents to be, step parents, and those who have been separated from their children.

- 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.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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#### 18. Analysis of charitable funds *(continued)*

- Norwich Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- Broadland Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- NHS Slippage Salary Grant - Support staff salary increase in line with inflation.
- Blagrove - Supporting young people to influence policy (on poverty / cost of living crisis / housing crisis)
- NCS - Community Experiences: The project will bring together 16-17 year olds in targeted areas, focusing on social action.
- NCF - SPACE Youth Fund: To deliver a high quality, open-access youth group weekly for 11-16 year olds in Mile Cross, Norwich.
- Paul Hamlyn Foundation - YSIF: To evaluate and showcase our work with the Youth Strategic Investment Fund.
- Norfolk Community Foundation - DCMS Know Your Neighbourhood: To recruit and train five young volunteer youth workers in Great Yarmouth and recruit 15 to 20 further local volunteers to lead a volunteering campaign.
- 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

- 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.
- 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.
- NCF - Children and YP Wellbeing Fund: A donation to support MAP's free, confidential, gender identity support service.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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#### 18. Analysis of charitable funds *(continued)*

- 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.
- USA Trip - To contribute to costs of Young Peoples' trip to the USA.
- 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.
- NCF Volunteering (DCMS Know Your Neighbourhood) - To undertake a small research project into young people's attitudes and experiences towards volunteering in Great Yarmouth.
- 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.
- 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.
- NCC / NCAN Health and Wellbeing Covid Recovery - To provide in-depth and tailored support to clients in significant need across Norfolk.
- 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 previous year.
- KL and WN Health and Wellbeing Partnership: Covid Recovery - Provide in-depth and tailored support to clients in significant need in West Norfolk.
- 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.
- Active Norfolk - Big Holiday Fun - To provide holiday activities and food to young people in Norfolk during the Summer Holidays.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

#### 19. Analysis of net assets between funds

##### Year ended 31 March 2024

	Fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
Henry Smith	—	30,900	30,900
NCF: Healthy Young Minds	—	5,000	5,000
Great Yarmouth Open Access	—	1,974	1,974
NCF - Empowering Communities Fund	—	4,071	4,071
Dulverton - Youth Banks	—	1,411	1,411
Catton Grove Big Local	—	1,836	1,836
National Lottery	—	25,340	25,340
Ranworth Trust	—	10,000	10,000
NCF Public Health/Empowering Communities	—	7,448	7,448
Children in Need - Great Yarmouth Open Access	—	7,661	7,661
Blagrove	—	26,516	26,516
NCS - Community Experiences	—	436	436
NCF - SPACE Youth Fund	—	6,582	6,582
PHF - YSIF	—	5,000	5,000
Norfolk Community Foundation - DCMS Know Your Neighbourhood	—	5,032	5,032
Donations	—	5,000	5,000
	—	144,207	144,207
<b>Unrestricted Income Funds:</b>			
Designated Funds	72,797	485,191	517,671
General Funds	—	1,500,000	1,540,317
	72,797	1,985,191	2,057,988
<b>Total Funds</b>	<b>72,797</b>	<b>2,129,398</b>	<b>2,202,195</b>

##### Year ended 31 March 2023

	Fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
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



# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Notes to the financial statements *(continued)*

#### Year ended 31 March 2024

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>
<b>Unrestricted Income Funds:</b>			
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>
<b>Total Funds</b>	<u>2,400</u>	<u>2,251,620</u>	<u>2,254,020</u>

#### 20. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>2,253,633</u>	<u>(166,235)</u>	<u>2,087,398</u>

#### 21. Operating lease commitments

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

	2024	2023
	£	£
Not later than 1 year	112,205	79,217
Later than 1 year and not later than 5 years	<u>156,034</u>	<u>97,028</u>
	<u>268,239</u>	<u>176,245</u>

#### 22. Related parties

Unrestricted donations amounting to £Nil (2023: £225) were received from Trustees.

During the year, core grants were received from John Risebrow's Charity amounting to £57,000 (2023 - £57,000). The Revd E J Carter is trustee of John Risebrow's Charity.