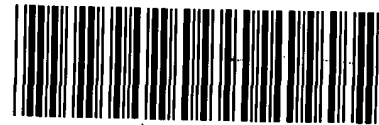


**COMPANY REGISTRATION NUMBER: 5249208**

**CHARITY REGISTRATION NUMBER: 1107927**

**Mancroft Advice Project (MAP)  
Company Limited by Guarantee  
Financial statements  
31 March 2021**

**TUESDAY**



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# **Mancroft Advice Project (MAP)**

**Company Limited by Guarantee**

**Financial statements**

**Year ended 31 March 2021**

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# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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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 2021.

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:

Mrs C M Billings (Chair)  
The Revd E J Carter  
Mrs S Gale  
Mr C Hooper (resigned 19 October 2020)  
Mrs B E Miller  
Mrs G Prasad (appointed 22 February 2021)  
Ms K Prout (resigned 26 May 2020)  
Mr S Taylor

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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<b>Company secretary</b>	Mr D Mobbs
<b>Chief executive</b>	Mr D Mobbs
<b>Patrons</b>	Mr William Armstrong OBE Lady Philippa Dannatt MBE, HM Lord-Lieutenant of Norfolk The Very Revd Dr Jane Hedges - The Dean of Norwich 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 2021**

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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 2021**

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#### **Achievements and performance**

This financial year has been completely dominated by the COVID-19 pandemic. MAP took the very early decision to make all our services available during the pandemic. Not a single member of staff was furloughed. Within two weeks of the initial lockdown all services were adapted to be available online and over the telephone with staff working from home. Flexible services were provided as Government Guidelines changed. When possible face-to-face appointments were offered in MAP centres for those who needed them. Young people could get support in a variety of ways and numbers accessing services remained high. Demand for one-to-one work remained high throughout the year but enthusiasm for online groups reduced over time. Young people, like everyone, were keen to see people face-to-face and isolation became a significant problem. Young people especially reported that the pressure and uncertainty of school was causing high levels of distress. Remote learning and Government's changing approach to exams coupled with a lack of the usual support channels and social activities led to strained mental health. This, along with the fact two thirds of all job losses during the period were for people under the age of 25, meant it has been a very challenging time for young people. MAP hit one million minutes on Zoom by Christmas which demonstrated just how much online work was being undertaken.

It has been a challenging time for MAP staff. Staff were amazing and adapted quickly to new ways of working, often in very difficult circumstances - counsellors delivering traumatic sessions from their bedroom, advisers working with distressed homeless young people over the telephone, youth workers running online groups developing new safeguarding approaches and coming up with completely new ideas of how to work. It's been exhausting. The wellbeing of staff has always been important but during this pandemic it has been the most important focus. Feedback about the support staff have had during COVID-19 has been very positive.

#### ***Advice work***

The team adapted very quickly. A new free-phone Norfolk wide advice line was opened. This increased demand from outside of Norwich and Great Yarmouth. Young people were able to access advice on benefits, debt, housing, becoming unemployed, accessing food and clothing. During the pandemic there has been a much stronger focus on basic needs and isolation. When permitted, limited appointment only face-to-face sessions were offered from centres in Norwich and Great Yarmouth. Young parents support was offered online, using social media.

#### ***Therapeutic work***

The team have been incredibly resilient. Despite a rapid move to online counselling, numbers of sessions and young people accessing services remained very high. Outcomes reported by young people have been excellent. Additional investment from the CCG and continued brilliant work of all MAP's practitioners meant that waiting lists have actually reduced. MAP also started a specialist self-harm project in Norwich to rapidly respond to young people presenting at A&E. Independent evaluation showed this was very successful. As a result the CCG agreed to expand it around the county. Evolve - the Transgender support group - continued to work with young people online and, when permitted, face-to-face - interest and positive feedback has remained very high.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

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

The team have been very creative. Working over multiple projects and different local areas, the team has delivered hundreds of online groups, sessions of online mentoring and, during the summer, outdoor groups and programmes. Young people have described this support as a lifeline. The team have also supported young people to campaign and make a difference in their community. This included promoting mental health during the pandemic and writing articles in the local paper about the good work young people were doing to support not just each other but others in their community - e.g. the campaign to support older people in care homes who were feeling isolated. The team also derived hundreds of wellbeing packs to young people that included activities, treats and information to help them through isolation. MAP's work in schools was disrupted by the pandemic. Work was provided online and in schools as soon as it was possible.

###### **Financial review**

Within the Unrestricted Funds, income amounted to £1,467,286 (2020 - £1,299,502) and expenditure £998,200 (2020 - £1,360,439) resulting in net income before transfers of £469,086 (2020 - net expenditure of £60,937).

Income within the Restricted Funds totalled £1,080,162 (2020 - £1,475,488) and expenditure £1,150,394 (2020 - £1,324,171) resulting in net expenditure before transfers of £70,232 (2020 - net income of £151,317). Balances carried forward at 31 March 2021 amounted to £338,944 (2020 - £409,176).

###### ***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 is in deficit 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 2021**

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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.

##### **Financial assessment**

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

- 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 COVID-19 causing significant uncertainty in delivery and funding, eg many funders delaying announcing longer term plans.

##### **Reserves target**

The additional uncertainty caused by COVID-19 means there is a greater need for reserves. The minimum target for free reserves is £900,000, which is just under four months running costs. This is made up of:

- £300,000 for working capital.
- £600,000 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 £1,098,232 at 31 March 2021. This includes designated funds of £155,950. In addition the charity had restricted funds of £338,944.

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.



# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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##### **Financial review *(continued)***

##### **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 will continue to respond to the impact of COVID-19 and the recovery for young people. The pandemic has led to high levels of mental health distress and unemployment amongst young people. We have maintained excellent relationships with supporters during this time and will work with them to deliver the support young people need. There has been a strong steer from young people that they need face-to-face contact. MAP will be using learning from video conferencing and online working to provide flexible and blended services. However, there is a commitment to provide a presence from MAP premises in local areas. There are no plans to close premises.

There is a new strategic plan starting in 2022. MAP will continue to be a strong, supportive and influential organisation. Young people will be involved in all MAP's work and governance.

##### ***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.

##### **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.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

---

#### **Structure, governance and management *(continued)***

##### ***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 Mrs B E Miller and The Revd E J Carter are trustees.

##### ***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.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

**Year ended 31 March 2021**

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#### Structure, governance and management *(continued)*

##### 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.

##### 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.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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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.

The trustees' annual report was approved on 13/9/2021 and signed on behalf of the board of trustees by:



Mr 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 2021**

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#### **Opinion**

We have audited the financial statements of Mancroft Advice Project (MAP) (the 'charity') for the year ended 31 March 2021 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 2021 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 2021**

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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.

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 2021**

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#### **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)*

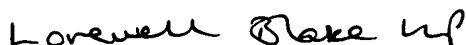
**Year ended 31 March 2021**

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

13 September 2021



# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	22,525	20,500	43,025	53,115
Charitable activities	6	1,444,534	1,059,662	2,504,196	2,721,122
Investment income	7	227	–	227	753
<b>Total income</b>		<u>1,467,286</u>	<u>1,080,162</u>	<u>2,547,448</u>	<u>2,774,990</u>
<b>Expenditure</b>					
Raising funds					
Costs of raising funds	8	–	–	–	2,649
Charitable activities	9	998,200	1,150,394	2,148,594	2,681,961
<b>Total expenditure</b>		<u>998,200</u>	<u>1,150,394</u>	<u>2,148,594</u>	<u>2,684,610</u>
<b>Net income and net movement in funds</b>		<u>469,086</u>	<u>(70,232)</u>	<u>398,854</u>	<u>90,380</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		645,946	409,176	1,055,122	964,742
<b>Total funds carried forward</b>		<u>1,115,032</u>	<u>338,944</u>	<u>1,453,976</u>	<u>1,055,122</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 18 to 37 form part of these financial statements.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

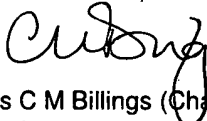
### Balance sheet

31 March 2021

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible fixed assets	13		16,800		24,000
<b>Current assets</b>					
Debtors	14	444,588		209,210	
Cash at bank and in hand		1,325,113		941,482	
		<u>1,769,701</u>		<u>1,150,692</u>	
<b>Creditors: Amounts falling due within one year</b>	15	<u>332,525</u>		<u>119,570</u>	
<b>Net current assets</b>			<u>1,437,176</u>		<u>1,031,122</u>
<b>Total assets less current liabilities</b>			<u>1,453,976</u>		<u>1,055,122</u>
<b>Net assets</b>			<u>1,453,976</u>		<u>1,055,122</u>
<b>Funds of the charity</b>					
Restricted funds			338,944		409,176
Unrestricted funds			<u>1,115,032</u>		<u>645,946</u>
<b>Total charity funds</b>	18		<u>1,453,976</u>		<u>1,055,122</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 31.03.2021, and are signed on behalf of the board by:

  
Mrs C M Billings (Chair)  
Trustee

Company registration number: 5249208

The notes on pages 18 to 37 form part of these financial statements.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

### Statement of cash flows

Year ended 31 March 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net income	398,854	90,380
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,200	17,995
Other interest receivable and similar income	(227)	(753)
<i>Changes in:</i>		
Trade and other debtors	(235,378)	(12,354)
Trade and other creditors	212,955	(128,054)
Cash generated from operations	383,404	(32,786)
Interest received	227	753
Net cash from/(used in) operating activities	<u>383,631</u>	<u>(32,033)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	383,631	(32,033)
<b>Cash and cash equivalents at beginning of year</b>	<u>941,482</u>	<u>973,515</u>
<b>Cash and cash equivalents at end of year</b>	<u>1,325,113</u>	<u>941,482</u>

The notes on pages 18 to 37 form part of these financial statements.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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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. The Trustees have considered the impact of COVID-19 in making this assessment.

##### **(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:

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

---

#### **3. Accounting policies *(continued)***

##### ***Income (continued)***

- 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.

- 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) Redundancy**

Where an obligation to make a redundancy or termination payment exists, the costs incurred by the charity are accounted for on an accruals basis and included within employee benefits.

##### **(g) Operating leases**

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

##### **(h) Tangible assets**

Fixed assets are stated at cost less accumulated depreciation. The costs of minor additions, IT equipment, or additions costing below £1,000 are not capitalised.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

Year ended 31 March 2021

---

#### 3. Accounting policies *(continued)*

##### (i) 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

##### (j) 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.

##### (k) 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 2021 £
<b>Donations</b>			
Donations - advice	16,257	—	16,257
Donations - therapeutic	6,250	20,000	26,250
Donations - youth work	18	500	518
	<u>22,525</u>	<u>20,500</u>	<u>43,025</u>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

Year ended 31 March 2021

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations - advice	17,929	1,500	19,429
Donations - therapeutic	1,250	15,436	16,686
Donations - youth work	16,500	500	17,000
	<u>35,679</u>	<u>17,436</u>	<u>53,115</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Advice Services	139,969	401,378	541,347
Therapeutic Services	787,330	127,350	914,680
Youth Work Services	517,235	530,934	1,048,169
	<u>1,444,534</u>	<u>1,059,662</u>	<u>2,504,196</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Advice Services	100,158	350,694	450,852
Therapeutic Services	705,186	216,346	921,532
Youth Work Services	457,726	891,012	1,348,738
	<u>1,263,070</u>	<u>1,458,052</u>	<u>2,721,122</u>

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>227</u>	<u>227</u>	<u>753</u>	<u>753</u>

#### 8. Costs of raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising expenses	<u>—</u>	<u>—</u>	<u>2,649</u>	<u>2,649</u>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

Year ended 31 March 2021

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

	Service delivery £	Total Funds 2021 £	Total Funds 2020 £
Staff costs	1,661,784	1,661,784	1,995,836
Other staff costs	74,162	74,162	101,037
Accommodation costs	150,592	150,592	135,166
Business administration costs	25,504	25,504	26,561
Depreciation	7,200	7,200	17,995
Equipment costs	51,334	51,334	51,245
Service support costs	48,683	48,683	54,283
Project specific costs	113,720	113,720	284,394
Governance costs	15,615	15,615	15,444
	<u>2,148,594</u>	<u>2,148,594</u>	<u>2,681,961</u>

Analysis of governance costs:

	2021 £	2020 £
Staff costs	8,721	8,550
Audit fees	6,894	6,894
	<u>15,615</u>	<u>15,444</u>

#### 10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	7,200	17,995
Fees payable for the audit of the financial statements	6,894	6,894
Auditors' remuneration - payroll services	4,920	5,797
Operating lease costs	<u>90,961</u>	<u>64,018</u>

#### 11. Staff costs

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

	2021 £	2020 £
Wages and salaries	1,497,383	1,788,349
Social security costs	113,786	130,750
Employer contributions to pension plans	72,832	85,287
	<u>1,684,001</u>	<u>2,004,386</u>

Included in staff costs is £Nil (2020: £29,028) relating to redundancy payments.

Key management personnel remuneration amounted to £256,907 in respect of nine employees (2020: £344,205 in respect of eight employees).



# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

The average head count of employees during the year was 79 (2020: 93). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Counselling, advice and youth work	54	64
Management and administration of the charity	5	6
	<u>59</u>	<u>70</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

##### 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 2020 and 31 Mar 2021	<u>154,617</u>	<u>5,668</u>	<u>5,370</u>	<u>165,655</u>
<b>Depreciation</b>				
At 1 Apr 2020	130,617	5,668	5,370	141,655
Charge for the year	7,200	—	—	7,200
At 31 Mar 2021	<u>137,817</u>	<u>5,668</u>	<u>5,370</u>	<u>148,855</u>
<b>Carrying amount</b>				
At 31 Mar 2021	<u>16,800</u>	<u>—</u>	<u>—</u>	<u>16,800</u>
At 31 Mar 2020	<u>24,000</u>	<u>—</u>	<u>—</u>	<u>24,000</u>

##### 14. Debtors

	2021 £	2020 £
Prepayments and accrued income	<u>444,588</u>	<u>209,210</u>

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

	2021 £	2020 £
Trade creditors	14,523	26,296
Accruals and deferred income	292,874	54,887
Social security and other taxes	25,128	38,387
	<u>332,525</u>	<u>119,570</u>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

#### 16. Deferred income

	2021 £	2020 £
At 1 April 2020	37,841	129,588
Amount released to income	(37,841)	(129,588)
Amount deferred in year	<u>252,344</u>	<u>37,841</u>
<b>At 31 March 2021</b>	<b><u>252,344</u></b>	<b><u>37,841</u></b>

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 £72,832 (2020: £85,287).

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Unrestricted funds	621,946	1,467,286	(991,000)	(155,950)	942,282
Woolgate Court	24,000	–	(7,200)	–	16,800
Training & Development	–	–	–	28,450	28,450
IT Equipment	–	–	–	27,500	27,500
Buildings & Environment Improvement	–	–	–	100,000	100,000
	<u>645,946</u>	<u>1,467,286</u>	<u>(998,200)</u>	<u>–</u>	<u>1,115,032</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
Unrestricted funds	663,838	1,299,502	(1,341,394)	–	621,946
Ormiston Link Worker	6,845	–	(6,845)	–	–
Buildings Refurbishment	5,000	–	(5,000)	–	–
Woolgate Court	31,200	–	(7,200)	–	24,000
Training & Development	–	–	–	–	–
IT Equipment	–	–	–	–	–
Buildings & Environment Improvement	–	–	–	–	–
	<u>706,883</u>	<u>1,299,502</u>	<u>(1,360,439)</u>	<u>–</u>	<u>645,946</u>

During the period, funds have been designated towards training and development, the purchase of IT equipment, and buildings and environment improvement in the coming years.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

##### Restricted funds

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	At 31 Mar 2021 £
Children in Need (Overcoming Trauma)	–	41,842	(41,842)	–	–
NCF - Covid Resilience Fund (Advice Line)	–	10,000	(10,000)	–	–
Norfolk County Council - Social Prescribing	7,273	19,395	(26,668)	–	–
NCC / PHE - Suicide Prevention	–	16,250	(10,833)	–	5,417
Big Lottery - Youth Investment Fund	32,804	–	(28,244)	–	4,560
Comic Relief - Early Action Neighbourhood Fund	97,048	90,130	(126,614)	–	60,564
NCF - Norfolk Recovery Fund	–	10,000	(5,556)	–	4,444
Norwich YAB - Additional Youth Work Capacity	–	19,000	(19,000)	–	–
NCF: Anguish's - Crisis to Stability	–	121,100	–	–	121,100
North Norfolk YAB - Young Commissioner Development	4,038	–	(2,555)	–	1,483
West Norfolk YAB - Young Commissioner Development	34,113	–	(6,957)	–	27,156
NCC - Brief Community Fund	–	4,371	(2,185)	–	2,186
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	26,375	–	(13,780)	–	12,595
Great Yarmouth YAB - Additional Youth Work Capacity	–	19,000	(19,000)	–	–
Broadland YAB - Young Commissioner Development	11,582	–	(7,655)	–	3,927
Co-operative Foundation - Building Connections	2,930	35,286	(32,268)	–	5,948
Paul Hamlyn Foundation - Youth Led Action - Expert Advice and Support	–	40,000	(26,500)	–	13,500
Children in Need - Buzz	1,925	9,964	(8,064)	–	3,825
Centre for Youth Impact	–	5,000	(5,000)	–	–

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

The Pilgrim Trust - Young Mums	–	23,415	(23,415)	–	–
One Norwich - Social Prescribing	–	44,433	(44,433)	–	–
Great Yarmouth Borough Council - European Social Fund	–	7,500	(7,500)	–	–
Local Enterprise Partnership	11,667	–	(11,667)	–	–
KPE4 - Young Parents Advice	15,000	–	(15,000)	–	–
Masonic Charitable Foundation - Great Yarmouth Advice	22,935	–	(22,935)	–	–
Youth Access - Equal Access in Mind	–	36,585	(36,585)	–	–
Norfolk Community Foundation - Flux Family Fund	8,181	–	(8,181)	–	–
Norfolk County Council - Suicide Awareness	11,025	–	(11,025)	–	–
North Norfolk YAB - Additional Youth Work Capacity	2,667	32,000	(32,000)	–	2,667
West Norfolk YAB - Additional Youth Work Capacity	10,000	–	(10,000)	–	–
Breckland YAB - Additional Youth Work Capacity	7,429	–	(7,429)	–	–
Jane Austen College - VRAC Schools Match	8,836	20,000	(20,503)	–	8,333
City of Norwich School - VRAC Schools Match	8,902	20,000	(20,569)	–	8,333
Intereg 2 Seas	(19,383)	56,578	(110,829)	–	(73,634)
Lenwade Steel	800	–	(590)	–	210
Horatio House	15,289	–	(15,289)	–	–
New Endeavour Rangers Fund (NCF)	2,000	–	(2,000)	–	–
Ranworth Trust	10,000	10,000	(10,000)	–	10,000
Resolute Community Fund (NCF)	2,000	–	(2,000)	–	–
Association for Young People's Health	1,720	2,500	(3,360)	–	860
Great Yarmouth YAB - Young Commissioner	13,788	–	(7,718)	–	6,070
Norwich YAB - Young Commissioner	6,190	–	(1,706)	–	4,484
Big Lottery - Help Through Crisis	1,552	105,503	(99,165)	–	7,890
Paul Hamlyn Foundation - Act For Change	38,097	55,000	(46,011)	–	47,086

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

Broadland YAB -					
Additional Youth Work	2,708	33,125	(27,500)	—	8,333
Geoffrey Watling Trust	—	6,000	(6,000)	—	—
Lady Hind Trust	—	2,000	(2,000)	—	—
Active Norfolk - Boxing	—	3,436	(1,838)	—	1,598
BLF - Awards for All	—	9,999	(9,999)	—	—
NCT/Freemans	—	9,000	(9,000)	—	—
Youth Endowment Fund	—	37,444	(37,444)	—	—
Comic Relief Recovery Fund	—	30,000	(30,000)	—	—
Active Norfolk - Yoga	—	4,600	(4,026)	—	574
NCF - Birketts	—	2,000	(2,000)	—	—
NCC / PHE Loneliness Campaign	—	26,500	(1,750)	—	24,750
Paul Bassham Trust	—	5,000	—	—	5,000
NCC - Infection Control	—	10,158	(10,158)	—	—
PCC Grant	—	20,399	(20,399)	—	—
Youth Music - Chillspot	—	5,149	(5,149)	—	—
Donations	6,000	20,500	(20,500)	—	6,000
	<u>409,176</u>	<u>1,080,162</u>	<u>(1,150,394)</u>	<u>—</u>	<u>338,944</u>

	At 1 Apr 2019 £	Income £	Expenditure £	Transfers £	At 31 Mar 2020 £
Children in Need (Overcoming Trauma)	—	41,064	(41,064)	—	—
Anguish's (NCF) - Young Dads	16,667	—	(16,667)	—	—
Norwich Charitable Trusts - Anguish's Educational Foundation - Evolve	15,000	—	(15,000)	—	—
Norwich Charitable Trusts - Norwich Freeman's Charity - Evolve	4,500	—	(4,500)	—	—
Norwich Charitable Trusts - Norwich Freeman's Charity - Young Dads	7,500	—	(7,500)	—	—
Youth Access - Make Our Rights Reality	700	55,291	(55,991)	—	—

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

Year ended 31 March 2021

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

NCF - Covid Resilience Fund (Advice Line)	–	–	–	–	–
Norfolk County Council - Social Prescribing	7,273	29,092	(29,092)	–	7,273
NCC / PHE - Suicide Prevention	–	–	–	–	–
Big Lottery - Youth Investment Fund	56,772	224,425	(248,393)	–	32,804
Comic Relief - Early Action Neighbourhood Fund	5,171	212,667	(120,790)	–	97,048
NCF - Norfolk Recovery Fund	–	–	–	–	–
Norwich YAB - Additional Youth Work Capacity	5,500	19,000	(24,500)	–	–
NCF: Anguish's - Crisis to Stability	–	–	–	–	–
North Norfolk YAB - Young Commissioner Development	3,780	13,000	(12,742)	–	4,038
West Norfolk YAB - Young Commissioner Development	24,120	28,250	(18,257)	–	34,113
National Foundation of Youth Music - Soundbites and Homesounds	44,782	4,688	(49,470)	–	–
NCC - Brief Community Fund	–	–	–	–	–
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	28,300	21,264	(23,189)	–	26,375
Great Yarmouth YAB - Additional Youth Work Capacity	7,500	19,000	(26,500)	–	–
Great Yarmouth YAB - Young Commissioners	–	17,600	(3,812)	–	13,788
Norwich YAB - Young Commissioner Development	–	17,400	(11,210)	–	6,190
Broadland YAB - Young Commissioner Development	12,000	12,500	(12,918)	–	11,582
Co-operative Foundation - Building Connections	1,206	34,162	(32,438)	–	2,930

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

Norfolk and Suffolk Foundation Trust - Participation	300	20,416	(20,716)	—	—
Office of Police and Crime Commissioner - Mentoring	3,500	46,996	(50,496)	—	—
Paul Hamlyn Foundation - Youth Led Action - Expert Advice and Support	4,844	40,000	(44,844)	—	—
Children in Need - Buzz Big Lottery - Help Through Crisis	2,314	9,962	(10,351)	—	1,925
Centre for Youth Impact	—	100,258	(98,706)	—	1,552
Henry Smith GY Advice	—	5,000	(5,000)	—	—
City of Norwich School - Boost	—	20,400	(20,400)	—	—
The Pilgrim Trust - Young Mums	2,445	—	(2,445)	—	—
One Norwich - Social Prescribing	—	23,415	(23,415)	—	—
Great Yarmouth Borough Council - European Social Fund	—	5,176	(5,176)	—	—
Local Enterprise Partnership	—	7,335	(7,335)	—	—
KPE4 - Young Parents Advice	—	20,000	(8,333)	—	11,667
Masonic Charitable Foundation - Great Yarmouth Advice	—	15,000	—	—	15,000
Youth Access - Equal Access in Mind	—	22,935	—	—	22,935
Great Yarmouth Borough Council - Town Centre Shop Front Improvement Scheme	—	36,583	(36,583)	—	—
Norfolk Community Foundation - Flux Family Fund	—	2,282	(2,282)	—	—
Norfolk County Council - Suicide Awareness	—	10,000	(1,819)	—	8,181
North Norfolk YAB - Additional Youth Work Capacity	—	13,475	(2,450)	—	11,025
West Norfolk YAB - Additional Youth Work Capacity	—	16,000	(13,333)	—	2,667
	—	15,000	(5,000)	—	10,000

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

Breckland YAB -					
Additional Youth Work					
Capacity	–	12,736	(5,307)	–	7,429
Broadland YAB -					
Additional Youth Work					
Capacity	–	24,375	(21,667)	–	2,708
Paul Hamlyn Foundation					
- Act for Change	–	50,000	(11,903)	–	38,097
Jane Austen College -					
VRAC Schools Match	–	13,333	(4,497)	–	8,836
City of Norwich School -					
VRAC Schools Match	–	20,000	(11,098)	–	8,902
Intereg 2 Seas	–	107,611	(126,994)	–	(19,383)
Norfolk County Council -					
Norwich Opportunity Area	–	7,548	(7,548)	–	–
Lenwade Steel	–	1,000	(200)	–	800
Horatio House	–	25,813	(10,524)	–	15,289
New Endeavour Rangers					
Fund (NCF)	–	2,000	–	–	2,000
Ranworth Trust	–	10,000	–	–	10,000
Resolute Community					
Fund (NCF)	–	2,000	–	–	2,000
Association for Young					
People's Health	–	2,000	(280)	–	1,720
Great Yarmouth YAB -					
Young Commissioner	–	–	–	–	–
Norwich YAB - Young					
Commissioner	–	–	–	–	–
Big Lottery - Help					
Through Crisis	–	–	–	–	–
Paul Hamlyn Foundation -					
Act For Change	–	–	–	–	–
Broadland YAB -					
Additional Youth Work	–	–	–	–	–
Geoffrey Watling Trust	–	–	–	–	–
Lady Hind Trust	–	–	–	–	–
Active Norfolk - Boxing	–	–	–	–	–
BLF - Awards for All	–	–	–	–	–
NCT/Freemans	–	–	–	–	–
Youth Endowment Fund	–	–	–	–	–
Comic Relief Recovery					
Fund	–	–	–	–	–
Active Norfolk - Yoga	–	–	–	–	–
NCF - Birketts	–	–	–	–	–
NCC / PHE Loneliness					
Campaign	–	–	–	–	–
Paul Bassham Trust	–	–	–	–	–
NCC - Infection Control	–	–	–	–	–
PCC Grant	–	–	–	–	–
Youth Music - Chillspot	–	–	–	–	–
Donations	–	17,436	(11,436)	–	6,000
	<u>257,859</u>	<u>1,475,488</u>	<u>(1,324,171)</u>	<u>–</u>	<u>409,176</u>



# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

- Children in Need (Overcoming Trauma): The aim of this funding is to provide crisis and ongoing counselling to young people aged 11-19 who have experienced abuse.
- NCF - Covid Resilience Fund (Advice Line): The freephone Advice Line launched mid April, and is open 10.30-5.30, Monday to Friday, for any young person in Norfolk, aged 11-25.
- Norfolk County Council - Social Prescribing: The aim of this funding is to improve health and wellbeing through connecting people to non-medical sources of support.
- 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.
- Big Lottery - Youth Investment Fund: The aim of this funding is 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.
- Comic Relief - Early Action Neighbourhood Fund: The aim of this funding is 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.
- 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: A grant to continue running our advice services in Norwich such as drop in, young parents and telephone advice appointments.
- 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.
- NCF - Brief Community Fund: To support, develop and employ our volunteer counselling scheme in Norwich and Great Yarmouth.
- Thetford Youth Council - Breckland Disabled Transport Project: The aim of this funding is to enable the transport of young people in Breckland.
- Breckland Youth Advisory Board - Young Commissioner Development: The aim of this funding is to develop services to support the YAB, and develop young commissioners.
- 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 to address loneliness through a programme of life coaching, a weekly group and organised activities and awareness raising.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

- 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.
- Children in Need - Buzz: The aim of this funding is to deliver after school support sessions for refugee young people, in order to increase wellbeing, build communication skills and improve confidence.
- Centre for Youth Impact: The aim of this funding is to deliver the East of England Network around impact and outcomes.
- The Pilgrim Trust - Young Mums: The aim of this funding is to support young mums, to help them gain in confidence and parenting ability, becoming better able to advocate for themselves and their child.
- One Norwich - Social Prescribing: The aim of this funding is to reduce pressures on health services by resolving non-medical causes of health problems.
- Great Yarmouth Borough Council - European Social Fund - Funding to employ an advice worker in Great Yarmouth to deliver 1 to 1 advice with young people aged 11-25.
- Local Enterprise Partnership: The aim of this funding is to provide advice and specialist employment support for NEET young people facing multiple obstacles, in order to support them becoming work-ready.
- KPE4 - Young Parents Advice: The aim of this funding is to provide advice to Young Parents.
- 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.
- Youth Access - Equal Access in Mind: The aim of this funding is to tackle rising mental health need amongst young women aged 16-25 by increasing access to high quality, gender informed, young person-centred services in local communities.
- Norfolk Community Foundation - Flux Family Fund - Flexible Counselling in West Norfolk: The aim of this funding is to provide counselling for Young People suffering from abuse aged 11-19 in the West Norfolk area.
- Norfolk County Council - Suicide Awareness and Self-Harm Training: The aim of this funding is to contribute to 10% reduction in suicide rate in Norfolk and Waveney by 2020/21, through the provision of training staff within Cambridgeshire Community Services.
- North Norfolk Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- West Norfolk Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- Breckland Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- 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.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

- 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.
- 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.
- Horatio House: The aim of this funding is to provide 1:1 mentoring and support for Horatio House students.
- New Endeavour Rangers Fund (NCF): The aim of this funding is to provide open access youth groups and workshops in Great Yarmouth.
- 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.
- Resolute Community Fund (NCF): The aim of this funding is to provide open access youth groups and workshops in Great Yarmouth.
- 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.
- 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 is 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.
- Broadland Youth Advisory Board - Additional Youth Work Capacity: The aim of this funding is to provide additional capacity to support the YAB.
- Geoffrey Watling Trust: Weekly, open access youth groups for 11-19 year olds, held after school in venues either side of the river in Great Yarmouth - the Chill Spot at St George's Theatre, and the Uncommon.
- Lady Hind Trust: Weekly, open access youth groups for 11-19 year olds, held after school in venues either side of the river in Great Yarmouth - the Chill Spot at St George's Theatre, and the Uncommon.
- 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.

# **Mancroft Advice Project (MAP)**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2021**

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

- BLF - Awards for All: One off grant to continue funding our open access youth work offer in Great Yarmouth. Mainly group work within the youth work team.
- NCT/Freemans: Small grant to support delivery of open access youth work in Great Yarmouth including Chill Spot and the Uncommon.
- Youth Endowment Fund: This project is to specifically deliver online youth work for young people in Great Yarmouth, using Zoom for group work.
- Comic Relief Recovery Fund: Funding for our advice and youth work programmes, which have been adapted to meet the needs of young people in Great Yarmouth and Norwich during Covid-19.
- 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.
- NCF - Birketts: The aim of this funding is to support the continuation of youth programmes for 11-19 year olds in Great Yarmouth including Chill Spot.
- 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.
- NCC Infection Control: For additional equipment, health and safety and PPE costs as a result of Covid-19.
- PCC Grant: A grant contributing to the rent costs at the Risebrow Centre, Norwich.
- Youth Music - Chill Spot: Partially funding our Chill Spot open access youth work project in Great Yarmouth, which involves group work and positive activities.

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

Year ended 31 March 2021

	Fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
NCC / PHE - Suicide Prevention	—	5,417	5,417
Big Lottery - Youth Investment Fund	—	4,560	4,560
Early Action Neighbourhood Fund	—	60,564	60,564
NCF - Norfolk Recovery Fund	—	4,444	4,444
NCF: Anguish's - Crisis to Stability	—	121,100	121,100
North Norfolk YAB - Young Commissioner	—	1,483	1,483
West Norfolk YAB - Young Commissioner	—	27,156	27,156
NCC - Brief Community Fund	—	2,186	2,186
Breckland Arts Project	—	2,683	2,683
Breckland Disabled Transport Project	—	1,002	1,002
Breckland YAB - Youth Commissioner	—	12,595	12,595
Broadland YAB - Youth Commissioner	—	3,927	3,927
Co-operative Foundation Building Connections	—	5,948	5,948
PHF - Expert Advice and Support	—	13,500	13,500
Children in Need (Buzz)	—	3,825	3,825
Great Yarmouth YAB - Young Commissioners	—	6,070	6,070
Norwich YAB - Young Commissioners	—	4,484	4,484
Big Lottery - Help Through Crisis	—	7,890	7,890
North Norfolk YAB - Youth Work Capacity	—	2,667	2,667
Broadland YAB - Youth Work Capacity	—	8,333	8,333
PHF - Act for Change	—	47,086	47,086
Jane Austen College VRAC	—	8,333	8,333
CNS VRAC	—	8,333	8,333
Intereg EU (VRAC)	—	(73,634)	(73,634)
Lenwade Steel	—	210	210
Ranworth Trust	—	10,000	10,000
Association for Young People's Health	—	860	860
Active Norfolk - Boxing	—	1,598	1,598
Active Norfolk - Yoga	—	574	574
NCF - Birketts	—	24,750	24,750
Paul Bassham Trust	—	5,000	5,000
Donations	—	6,000	6,000
	—	<u>338,944</u>	<u>338,944</u>
<b>Unrestricted Income Funds:</b>			
Designated Funds	16,800	155,950	172,750
General Funds	—	942,282	942,282
	<u>16,800</u>	<u>1,098,232</u>	<u>1,115,032</u>
<b>Total Funds</b>	<u>16,800</u>	<u>1,437,176</u>	<u>1,453,976</u>

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

##### Year ended 31 March 2020

	Fixed assets £	Net current assets £	Total £
<b>Restricted Income Funds:</b>			
Norfolk County Council - Social Prescribing	—	7,273	7,273
Big Lottery - Youth Investment Fund	—	32,804	32,804
Early Action Neighbourhood Fund	—	97,048	97,048
North Norfolk YAB - Young Commissioner	—	4,038	4,038
West Norfolk YAB - Young Commissioner	—	34,113	34,113
Breckland Arts Project	—	2,683	2,683
Breckland Disabled Transport Project	—	1,002	1,002
Breckland YAB - Youth Commissioner	—	26,375	26,375
Broadland YAB - Youth Commissioner	—	11,582	11,582
Co-operative Foundation Building Connections	—	2,930	2,930
Children in Need (Buzz)	—	1,925	1,925
Great Yarmouth YAB - Young Commissioners	—	13,788	13,788
Norwich YAB - Young Commissioners	—	6,190	6,190
Big Lottery - Help Through Crisis	—	1,552	1,552
New Anglia Local Enterprise Partnership	—	11,667	11,667
KPE4	—	15,000	15,000
Masonic Charitable Foundation	—	22,935	22,935
Flux Family Fund	—	8,181	8,181
NCC Suicide Awareness	—	11,025	11,025
North Norfolk YAB - Youth Work Capacity	—	2,667	2,667
West Norfolk YAB - Youth Work Capacity	—	10,000	10,000
Breckland YAB - Youth Work Capacity	—	7,429	7,429
Broadland YAB - Youth Work Capacity	—	2,708	2,708
PHF - Act for Change	—	38,097	38,097
Jane Austen College VRAC	—	8,836	8,836
CNS VRAC	—	8,902	8,902
Intereg EU (VRAC)	—	(19,383)	(19,383)
Lenwade Steel	—	800	800
Horatio House	—	15,289	15,289
New Endeavor Rangers Fund	—	2,000	2,000
Ranworth Trust	—	10,000	10,000
Resolute Community Fund	—	2,000	2,000
Association for Young People's Health	—	1,720	1,720
Donations	—	6,000	6,000
	—	409,176	409,176
<b>Unrestricted Income Funds:</b>			
Designated Funds	24,000	—	24,000
General Funds	—	621,946	621,946
	24,000	621,946	645,946
<b>Total Funds</b>	24,000	1,031,122	1,055,122

# Mancroft Advice Project (MAP)

## Company Limited by Guarantee

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

#### Year ended 31 March 2021

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

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>941,482</u>	<u>383,631</u>	<u>1,325,113</u>

#### 21. Operating lease commitments

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

	2021	2020
	£	£
Not later than 1 year	51,721	51,189
Later than 1 year and not later than 5 years	<u>61,298</u>	<u>111,718</u>
	<u>113,019</u>	<u>162,907</u>

On 11 May 2021 the charity entered into a 10 year supplemental lease of the property it occupies at Chantry Hall, Norwich. These leases now expire on 31 March 2030 with annual rent totalling £39,194. There is a rent review with a break clause as at 1 April 2025.

#### 22. Related parties

During the year, core grants were received from John Risebrow's Charity amounting to £57,000 (2020 - £56,996). Mrs B E Miller and The Revd E J Carter are also trustees of John Risebrow's Charity.

During the year, the Charity received employment advice from Hatch Brenner Solicitors, at a charge of £Nil (2020 - £702). The Charity also received donations and contributions totalling £Nil (2020 - £833). Caroline Billings, a trustee is also a partner of Hatch Brenner Solicitors.