

Norfolk and Norwich SEND Association

England & Wales · Charity number 1027466

Details

Other names	NORFOLK AND NORWICH SCOPE ASSOCIATION, NANSA, NORFOLK & NORWICH SCOPE
Status	Registered
Legal form	Charitable company
Company number	02854806
Registered	1993-10-20
Register	View on the Charity Commission register

Contact

Address	33 Woodcock Road Norwich NR3 3TT
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Website	www.nansa.org.uk

Activities

Objects: For the public benefit, the promotion of specialist provision for people of all ages residing in Norfolk and living with, or caring for others with special educational needs and/or disabilities, as well as neurologically diverse individuals, who may feel excluded, marginalised or unsupported because of social, behavioural and/or developmental differences (hereinafter referred to collectively as 'SEND') in particular but not exclusively by facilitating a range of projects that promote inclusion, advocacy, participation, accessibility, and awareness

Activities: Nansa aims to be a catalyst for real change, across Norfolk, for those living with, or caring for others with Special Educational Needs and/or Disabilities (SEND). Nansa was founded in 1954 for the purposes of providing meaningful and enriching activities for adults with cerebral palsy. Nansa has since grown to provide a wide range of specialist provision, for people of all ages living with SEND.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NORFOLK AND NORWICH
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,793,678	£1,821,311	£1,289,829	78
2024-03-31	£1,764,957	£1,739,830	£1,320,370	82
2023-03-31	£1,688,614	£1,621,569	£1,298,406	84
2022-03-31	£1,575,286	£1,362,997	£1,229,850	68
2021-03-31	£1,360,267	£1,246,340	£1,018,190	62

Trustees

Name	Role	Appointed
Elaine Mitchell		2019-08-19
GILLIAN DOY		
John Sorrell		2015-06-18
Lisa Snary		2022-05-23
Margaret Smith		2015-10-07

Accounts



NORFOLK AND NORWICH SEND ASSOCIATION LTD

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	J Sorrell, Chair L Snary, Treasurer G Doy M Smith E Mitchell
Company registered number	02854806
Charity registered number	1027466
Registered office	33 Woodcock Road Norwich Norfolk NR3 3TT
Company secretary	A Wootton
Chief executive officer	L Knight-Smith
Independent auditor	MA Partners Audit LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander Natwest

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

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

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

Objectives and activities

a. Policies and objectives

Norfolk and Norwich SEND Association Ltd ("Nansa") was founded in 1954 by a group of families, for the purposes of providing meaningful and enriching activities and support to their adult children with cerebral palsy.

In the years since, Nansa has grown to provide a far wider range of specialist provision, for people of all ages living with, or caring for others with, special educational needs and/or disabilities (SEND). In addition, Nansa also facilitates a range of projects that promote inclusion, advocacy, participation, accessibility, and awareness of/for not only those with SEND, but a wider community of neurologically diverse individuals, who may feel excluded, marginalised, or unsupported because of social, behavioural, and/or developmental differences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Nansa delivers a strategically coordinated pathway of support that spans from the perinatal stage through to adulthood. We work with parents during and shortly after pregnancy, and continue to support families through the early years, often prior to, or in the absence of, a formal diagnosis - ensuring that children's unique developmental needs are identified early and supported through specialist intervention. Our programmes provide a calm, inclusive, and non-judgemental environment where families connect, share experiences, and build resilience.

For adults, Nansa offers a tailored programme that fosters wellbeing, independence, and personal progression through individually agreed objectives. Central to our strategy is a strong commitment to community engagement and awareness-raising around neuroinclusion.

In summary, Nansa will promote and embrace partnerships with other providers and agencies throughout Norfolk to associatively and collaboratively:

- be ambassadors for inclusion,
- empower people with SEND to achieve their goals,
- open doors to opportunities,
- develop and support personal growth,
- challenge assumptions and encourage aspirations,
- facilitate the advocacy and participation of those we support,
- and promote the inclusion of those with neurological/developmental differences countywide.

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

Objectives and activities (continued)

c. Risk management

Policies and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors at both centres and at Nansa's charity shops; and these are regularly reviewed by the Senior Management Team. These, together with all the major risks to which the charity is exposed, are regularly reviewed by the Board of Trustees.

Achievements and performance

a. Review of activities

Introduction

Throughout 2024, Nansa proudly marked its 70th anniversary, culminating in a spectacular Gala Dinner held on 2 November at Sprowston Manor Hotel in Norwich. The evening welcomed over 250 guests and featured an elegant dinner, lively dancing, fundraising activities, heartfelt tributes, and the recognition of long-serving staff members, volunteers and service users.

The Gala proved to be a tremendous success, raising vital funds for the charity through an auction, raffle, and various other fundraising initiatives. A particular highlight was the attendance of Brian and his family, who first engaged with Nansa in 1954 as one of the founding families. Brian's presence poignantly reflected the lasting impact Nansa has had on the lives of so many generations over the decades.

Today, Nansa remains committed to delivering enriching activities and dedicated support for individuals with special educational needs and disabilities (SEND). The Gala Dinner stood as a powerful celebration of the charity's enduring legacy and demonstrated the unwavering support it receives from the community it serves.

Celebrations aside, Nansa faced significant challenges during their 70th year. A major setback occurred when a catastrophic failure of a commercial boiler, at their Adults' Centre, led to the building's heating system being condemned. Subsequent investigations revealed the need for costly asbestos removal works to be completed before a new heating system could be installed. The financial burden was compounded by the necessary closure of the premises, resulting in a loss of attendance fees, while reliance on temporary heating solutions further reduced energy efficiency and drove up operational costs.

Meanwhile, at Nansa's Children and Families' Centre, squirrels gained access to the eaves and loft space, causing extensive damage by chewing through water pipes and electrical wiring. This led to severe flooding throughout the premises. The necessary remedial works proved costly, with the most significant expense being a full roof repair to protect the building from future pest-related incidents.

Despite these challenges, there were also opportunities - in that Nansa's Senior Management Team (SMT) and Trustees were prompted to reassess the support needed to better mitigate against such risks in the future. In response, the charity partnered with Carter Energy Consulting to conduct tailored energy efficiency audits, which will inform a capital funding appeal. Additionally, Andrew Fitches from APF Safety Services Ltd. has been appointed as Nansa's Health and Safety Adviser, overseeing audits across all sites and providing an actionable plan with recommendations for ongoing improvements to infrastructure, staff training, and risk management.

Nansa's 70th year has been a defining period of reflection and forward-thinking. As the charity celebrates its remarkable impact to date, it is equally focused on securing its future, ensuring it remains resilient and well-equipped to continue making a profound difference to the lives of countless individuals for years to come.

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

Achievements and performance (continued)

Support for Children and Families

Nansa offers a range of Early Childhood and Family Services, providing support from infancy; often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through a range of innovative and therapeutic early interventions.

Nansa's Children and Families' Centre is based in Norwich (Woodcock Road). It offers a safe, calm, friendly, and non-judgemental environment for families to access specialist support and meet other inspirational parents, carers, and children facing similar challenges.

SENSational Families

SENSational Families is led by a dedicated team of Family Support Advisers (FSAs), who provide free, expert advice, guidance, and support to families of children (0 to 24 years) with SEND, whether diagnosed or suspected.

The programme offers a range of support groups and drop-in sessions where FSAs deliver tailored, specialist advice while creating valuable opportunities for families to connect with others facing similar challenges. In 2024/25, SENSational Families has provided fortnightly groups, during term time, in Norwich, Great Yarmouth, and Holt. Additionally, the programme has featured specialist support sessions focusing on specific topics and guest speakers.

In 2024/25, over 400 families of children with SEND benefited from the service. However, as funding from the National Lottery Reaching Communities Fund comes to an end in June 2025, securing new financial support and investment will be crucial to ensuring the continuation of this essential service, which has become a lifeline for families across Norfolk.

Sleep Service

Nansa's sleep service is fully funded by the NHS Norfolk and Waveney Integrated Care Board (ICB). Sleep Practitioners operate from a purpose-built 'Sleep Pod,' a modern, confidential space where they can engage with families either online, by phone, or in person. Located within the grounds of the Nansa's Children and Families' Centre on Woodcock Road, Norwich, the Sleep Pod provides a dedicated environment for this crucial support.

Following the pandemic, telephone-based therapeutic support became the primary mode of delivery, offering greater flexibility than in-person appointments and eliminating the need for travel and childcare. Feedback from service users confirms a strong preference for this approach due to its convenience and accessibility.

In response to a significant waiting list (reaching a peak of 374 families by the end of 2024/25) the Sleep Service introduced a helpline, available every Monday during term-time. This service allows families to receive advice and support while awaiting access to the full programme. For those with less complex needs, the helpline offers a valuable level of assistance.

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

Achievements and performance (continued)

Steps & Stages

Formerly known as a School for Parents, the Steps & Stages programme is funded by Norfolk County Council, the NHS Norfolk and Waveney (ICB) and other general fundraising. The programme offers specialist early interventions that promote the development of pre-school children, who have a range of special educational needs and disabilities. Sessions are holistically tailored to meet the specific needs of every child, and the service is provided free to families of children:

- with delayed development or motor learning difficulties;
- with confirmed or suspected Autism Spectrum Conditions;
- who require support with social interactions;
- who face developmental challenges relating to complex sensory needs and/or communication/engagement.

Nansa's highly skilled Early Intervention Practitioners are dedicated to empowering parents and carers with essential techniques that support their child's physical, social, and cognitive development. Drawing on a range of specialist early intervention approaches, these practitioners deliver tailored, evidence-based support, including but not limited to:

The Conductive Education (CE): Developed by Peto in Hungary, this philosophy is grounded in the belief that every child has the potential to enhance their neural connections through a carefully structured program. CE is particularly effective during the critical early years when a child's neural pathways are rapidly developing.

Attention Autism: Created by Specialist Speech and Language Therapist Gina Davies, this early intervention model fosters natural and spontaneous communication. By utilising visually engaging and highly motivating activities, Attention Autism builds the foundational skills of communication, including turn-taking, attention capture, sustained engagement, and interaction.

Offering no less than 4 sessions each week during term time, the programme has provided early intervention support to over 40 children and their families in 2024. Parents and carers have gained valuable strategies to implement at home, addressing the unique developmental needs of their child. Additionally, the programme fosters important peer relationships, offering long-term support and connection.

Support for Young People

During 2024/25, Nansa provided a range of opportunities for young people with SEND, including:

The Disability Real Action Group of Norfolk (The DRAGONS Project)

The DRAGONS is an advocacy and participation group for young people aged 13 to 25 with SEND and/or neurodiverse or developmental differences. Commissioned by Norfolk County Council (NCC), the DRAGONS provide a crucial platform for young people to voice their opinions and advocate for the needs of the SEND community in Norfolk. They offer valuable feedback on existing services and play a key role in shaping the future direction of new initiatives in the planning stage.

In 2024, Nansa and NCC conducted a review of their aims and objectives and relaunched the DRAGONS with a new cohort of young people. Additionally, the project was expanded to include a mentorship programme, allowing individuals over 18 to engage in peer-support work. This initiative not only builds confidence and self-esteem but empowers young people to actively contribute to the ongoing development of SEND provision in Norfolk.

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

DRAGONS (on the move)

In 2023, Nansa secured a three-year grant (to 2026) from the National Lottery Reaching Communities Fund to expand its work with the DRAGONS, in collaboration with Active Norfolk. DRAGONS (on the move) engages directly with children and young people from local SEND schools, as well as other institutions, including residential care homes and day care services. The project's main goal is to inspire community leaders to advocate for increased accessibility, equity, and inclusion across Norfolk.

Since its launch, the project has worked with 258 individuals across 19 schools and 22 day centres. As part of their work, the DRAGONS (on the move) have visited local leisure facilities and green spaces to conduct accessibility reviews, with over 60 visits facilitated to date. Additionally, the project has developed an online virtual map, available on both the Nansa and Active Norfolk websites, which allows users to explore the accessibility of various locations and attractions throughout the county.

Milestones

The Milestones Programme was designed to support young people with SEND, aged 18-25, in preparing for adulthood. It offered a diverse range of opportunities aimed at fostering aspirations, promoting personal development, and enhancing independence.

However, following the Chancellor's Autumn Statement and subsequent changes in the distribution of local government funding, it became evident that the service would no longer be financially viable. As a result, a difficult decision was made to close the Milestones service with the last session facilitated in December 2024.

In 2025, Nansa intends to review its offer for young people with SEND, and hopes to launch new, financially sustainable, projects in the future.

Support for Adults

Nansa provides a wide range of services and opportunities for adults with SEND, with its core offering being a building-based provision at the Adults' Centre in Norwich (Bowthorpe Road).

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

Achievements and performance (continued)

The Adults' Centre

Here, Nansa delivers a comprehensive programme of activities designed to promote wellbeing, independence, and personal growth. Each programme is tailored to meet the specific needs of individuals, helping them progress towards their personal objectives and agreed-upon goals. These efforts are guided by 10 key outcomes:

- Home/Life Skills
- Participation and Engagement
- Communication and Relationships
- Time Management
- Confidence and Self-Esteem
- Health and Hygiene
- Rights and Responsibilities
- Self-Reflection
- Initiative and Creativity
- Peer Working.

In addition to the activities at the Adults' Centre, Nansa also offers a range of community-based services, including:

Train and Trade

Train and Trade is a careers support service designed to help individuals with SEND overcome barriers to employment and education. The service provides a variety of tailored traineeships hosted within Nansa's charity shops across Norwich.

Recognising the unique challenges of each individual, Development Coaches work closely with Trainees to create personalised learning pathways that align with their specific needs, goals, and aspirations. The programme avoids a one-size-fits-all approach, with deadlines, targets, and goals all agreed upon through a collaborative, multidisciplinary review process.

Additionally, Train and Trade offers Supported Community Work Placements in partnership with Wroxham Barns, providing hands-on experience either in a retail environment (at the Kids Kiosk selling children's items) or working with animals on the farm.

Link-up

Link-up is a social/leisure group for adults aged 18 and over with SEND. Offering weekly sessions on evenings and weekends, Link-up provides participants with the opportunity to explore new interests, make new friends, and simply have fun.

Through continuous fundraising efforts, Nansa ensures there are no membership fees required to attend Link-up. Costs are only incurred for specific activities, such as meals out or theatre tickets. This initiative relies heavily on the generous support of Trusts and Foundations. In 2024/25, Link-up gratefully received funding from the Paul Bassham Charitable Trust, the Alan Boswell Group, and the National Lottery Awards for All fund.

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

Achievements and performance (continued)

Retail and Enterprise

In 2024, Nansa appointed a new Charity Trading Manager, who now operates under the leadership and strategic oversight of the Head of Finance and Business Support. Previously, the trading arm was directed by the Head of Trading and Partnerships - a senior management role that has since been redeployed to focus on project management within the organisation. This restructure has enabled Nansa's retail operations to adopt a refreshed, commercially-driven approach, fully integrated within the charity's broader finance and business strategy.

Following the sale of their Kabin Road premises in March 2024, Nansa now operates three charity shops across Norwich, together with one in Wroxham, and a fifth dedicated premises for online trading via eBay. Nansa's retail outlets play a vital role in raising essential funds to support projects and services for individuals of all ages with SEND. Beyond generating income, the shops serve as key touchpoints for community engagement, providing opportunities to raise awareness, strengthen local connections, and champion the charity's mission throughout Norfolk. Furthermore, traineeships for adults with SEND (Train and Trade) are currently delivered across all four physical sites, with exciting plans underway to expand these opportunities into the charity's online trading operations.

Throughout 2024/25, the Head of Finance and Business Support and the Charity Trading Manager have worked closely with Nansa's Health and Safety Adviser to ensure that all retail premises meet renewed and robust standards of risk management. This collaboration has led to significant investment across all sites, including improvements to storage, signage, and other key safety measures. In addition, the retail team has benefitted from enhanced training, raising awareness of health and safety protocols and the critical risks that non-compliance poses, not only to trainees and customers, but also to the wider organisation and its staff. While this proactive approach has contributed to increased financial pressures during the year, it has undeniably created a far safer working environment and significantly reduced the likelihood of costly incidents in the future.

In summary, 2024/25 was a year of steady and encouraging growth across our retail operations. Online trading continued to perform strongly, seeing another year of increased income. Among our traditional charity outlets, the Thorpe Avenue shop saw the greatest year-on-year growth at over 4%, reflecting effective local engagement and strong operational delivery. Our standout performer, however, was once again the Earlham Road shop, which remained our highest-income outlet, generating over £100,000 for another consecutive year. Taken together, these results contributed to an overall 3.4% increase across the trading arm, reinforcing the ongoing importance of retail in supporting our charitable work.

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

Achievements and performance (continued)

b. Fundraising/Promotional Activities and Income/Awareness Generation

Visible Festival

Visible is a project launched by Nansa in 2022, resulting in Norfolk's first Neurodiversity Festival, held at The Forum (Norwich) in March 2023 and again in August 2024.

The purpose of Visible is to promote the inclusion, advocacy, participation, accessibility, and awareness of individuals who may feel excluded, marginalised, or unsupported because of social, behavioural, and/or developmental differences.

Visible attempts to do this, quite simply, by initiating (and encouraging) ongoing conversations amongst those who might champion a more inclusive society, and by amplifying the voices of people with lived experience of neurodivergence.

Together, we can influence change countywide.

Together, we can listen, and we can learn.

*Together, we can be heard, and we can be **VISIBLE!***

In 2024, the Visible Festival was proudly sponsored by Aviva, with additional financial support from The Paul Bassham Charitable Trust - generous contributions without which the event would not have been possible.

The Visible Festival provides a vital platform for local agencies, charities, businesses, and professionals who deliver services for, or are passionate about the inclusion of, neurodivergent individuals. Exhibitors are invited to showcase their services by hosting stands in The Forum's Atrium, offering attendees a unique opportunity to connect with a wide range of support and resources.

A highlight of the event was the 'Visible Voices' programme, a series of inspiring talks and presentations on the subject of neurodiversity, held in The Forum's Auditorium. These sessions were also recorded and made accessible to a wider audience through the Visible Voices YouTube channel, ensuring that even those unable to attend could benefit from the insights shared.

An exciting new feature of the 2024 Festival was the introduction of a special exhibition in The Forum's Gallery, featuring the lived experiences of Nansa's Visible Inclusion Partners (VIPs).

VIPs are individuals from diverse backgrounds who generously share their personal experiences of neurodivergence, offering an authentic, relatable perspective on the broad and varied spectrum of neurodiversity. Their powerful stories bring visibility to the realities of living with neurological differences, fostering greater understanding, empathy, and inclusion.

Beyond its clear charitable objectives, the Visible Festival has become a powerful catalyst for Nansa's broader success, enabling the charity to:

- *secure valuable corporate sponsorship;*
- *forge new partnerships with charities, organisations and community stakeholders;*
- *increase public awareness of Nansa's work and impact across the local community;*
- *expand and diversify its charitable reach, engaging new beneficiaries beyond its building-based programmes.*

The Visible Festival will return to The Forum in March 2026, this time aligning with Neurodiversity Celebration Week - a fitting backdrop for an event that champions inclusion, visibility, and community engagement.

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

Achievements and performance (continued)

Events Fundraising

Events fundraising has been a tremendous success this year, generating over £7,000 through a range of community and supporter-led activities. This total excludes the outstanding results from our 70th anniversary celebrations, which generated an additional £12,000, of which more than £3,000 was raised on the night of our Gala Dinner alone, thanks to a lively auction and raffle. These achievements reflect the dedication of our supporters and the strength of our community engagement. Events continue to play a vital role in our fundraising strategy and in raising awareness of our work.

Other Fundraising

Our wider fundraising efforts this year have made a significant contribution to our income. We were delighted to receive £2,500 from the Nansa Bowls League in Norfolk, continuing a long-standing and valued relationship. Collection tins placed across the county brought in over £1,000, demonstrating the power of everyday giving. Most notably, our targeted postal appeal to grant-making trusts and supporters generated just under £70,000 - an exceptional result that reflects the strength of our case for support. Together, these efforts highlight the diverse ways in which our community helps sustain and grow our vital work.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as £455,776, based on the budget for the year ended 31 March 2026.

As at 31 March 2025 free reserves (comprising unrestricted net current assets) amounted to **£413,150** (2024 - £253,062).

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

c. Key performance indicators

	2025	2024
(Decrease)Increase in Trading Income	(7.2%)	(1.9%)
Increase in LA Funding / Service user fee income	11.0%	23.1%
Increase/(Decrease) in Donations / grants / legacies	15.0%	(40.6%)
Increase in Total Income	1.6%	4.5%
Increase in Total Expenditure	4.7%	7.3%
Free Reserves / Total Expenditure	22.7%	14.5%
Free Reserves	£	£
Net Current Assets	485,679	531,940
Less: Restricted funds (excl assets)	(72,529)	(278,878)
	413,150	253,062

Reserves policy is minimum 3 Months reserves	
Expenditure per 2025/26 budget	£1,823,105
Minimum reserves required for 2025/26	£455,776

d. Principal funding

Norfolk County Council provides the principal funding to enable the objectives of the charity to be carried out.

e. Results

Nansa incurred a deficit of **£30,541** in the year ended 31 March 2025. This comprised a surplus of **£175,808** on unrestricted funds and a deficit of **£206,349** on restricted funds after transfers between funds.

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

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, Charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company 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 company being wound up, members are each required to contribute an amount not exceeding £1.

Nansa's Articles of Association were reviewed and re-drafted by the Trustees in 2023/24 and were subject to special resolutions in 2024/25, following approval from the Charity Commission.

b. Methods of appointment or election of Trustees

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

Under the requirements of the Memorandum and Articles of Association, a third of those on Nansa's Board of Trustees must retire at the AGM each year, and should they wish, they may stand for re-election. In addition, any Trustee appointed during the working year will also stand for election at the AGM. The Board of Trustees consists of Trustees with a broad range of experience and skills, from legal knowledge to financial acumen and first-hand knowledge of disability issues.

c. Organisational structure and decision-making policies

The Trustees meet on a frequent basis, with a minimum of 6 meetings per year. The Chair of the Trustees is John Sorrell. The day to day running of the charity is delegated to the Chief Executive Officer.

Nansa's Senior Management Team consists of the following who bring a wealth of experience and technical skills from their fields:

Leon Knight-Smith	Chief Executive Officer
Ann Wootton	Head of Finance and Business Support
Michelle Dungar	Head of Adults' Services
Anna Golamy	Head of Children and Family Services

d. Policies adopted for the induction and training of Trustees

All Trustees are offered induction training upon joining the Board of Trustees and are given a "FactFile" about Nansa's work, as well as a copy of the charity's Memorandum and Articles of Association and the latest Annual Report. They are kept informed of any relevant training courses and offered the opportunity to attend these on Nansa's behalf. 'Leadership team' workshops are held jointly for Trustees and the Management Team on a regular basis.

e. Financial risk management

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

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

Plans for future periods

Under Chapter 2 of Part 13 of the Companies Act 2006, Nansa's Board of Directors (Trustees) formally adopted revised Articles of Association, by special resolution passed on 16 July 2024. Over its 70-year history, Nansa's work has evolved significantly, and the Trustees sought to ensure that the charity's objectives, as outlined in the Articles, accurately reflect the organisation's current identity and the diverse communities it now serves.

The revisions were primarily motivated by Nansa's expanding work with beneficiaries beyond the original scope of its constitution. Today, Nansa provides a broad range of specialist services for individuals of all ages living with, or caring for others with, SEND. Additionally, the charity now facilitates a variety of projects that support not only individuals with SEND, but also a wider community of neurodiverse individuals who may experience exclusion, marginalisation, or a lack of support due to social, behavioural, or developmental differences.

Looking ahead, Nansa's Trustees and Senior Management Team (SMT) are committed to further developing their outward-facing, community-based provision, moving beyond a traditional reliance on building-based services.

On 20 June 2025, the Trustees and SMT will gather for their annual strategy and away day, with a primary focus on exploring and expanding community-based initiatives, with the intention of building on the success of programmes such as Train and Trade, the Visible Festival, and SENsational Families.

With central and local government spending once again under significant pressure, Nansa will sharpen its focus on diversifying funding streams. In 2024/25, the charity achieved notable success in securing support from grant-making trusts, driven largely by a compelling and emotive appeal linked to its 70th anniversary celebrations.

Building on this momentum, Nansa plans to enhance its fundraising strategy in 2025/26 by expanding the reach of its appeal, not only through postal campaigns but also by delivering interactive, face-to-face presentations to community groups, fostering deeper engagement and strengthening support for its vital work.

Through initiatives such as the Visible Festival and other community-based events, Nansa will actively seek to deepen its engagement with the local business community. A key objective is to secure greater corporate sponsorship and support, recognising the vital role that business partnerships can play in sustaining and growing the charity's work. Alongside this, there will be an increased emphasis on purposeful networking and the cultivation of meaningful, strategic relationships - a core focus within the SMT's objectives for 2025/26.

In parallel, as the UK Government begins to implement the new Employment Rights Bill, Nansa is committed to reviewing and strengthening its people strategy. Central to this will be the redesign of a neuroinclusive recruitment approach, ensuring the charity attracts and supports a diverse and talented workforce. Plans for 2025/26 also include promoting greater employee engagement, expanding learning and development opportunities, and investing in the leadership development of line managers. These priorities form a critical part of Nansa's wider vision for future-proofing the organisation, ensuring it remains resilient, inclusive, and well-equipped to meet the evolving needs of its community for many years to come.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

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



.....
J Sorrell
(Chair of Trustees)
Date: 16 July 2025

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Responsibilities of Trustees

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

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

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:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2022 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with those charged with governance.
- We inquired of those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of those charged with governance and obtaining additional corroborative evidence as required.

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.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc FCA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

Date: 17 July 2025

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	291,402	59,364	350,766	305,074
Charitable activities	4	5,196	1,082,570	1,087,766	980,216
Other trading activities	5	-	341,841	341,841	368,392
Investments	6	-	13,305	13,305	9,301
Other income	7	-	-	-	101,974
Total income		296,598	1,497,080	1,793,678	1,764,957
Expenditure on:					
Raising funds	8	-	365,916	365,916	384,333
Charitable activities	9	347,031	1,108,364	1,455,395	1,355,497
Total expenditure		347,031	1,474,280	1,821,311	1,739,830
Net (expenditure)/income before net losses on investments		(50,433)	22,800	(27,633)	25,127
Net losses on investments		-	(2,908)	(2,908)	(3,163)
Net (expenditure)/income		(50,433)	19,892	(30,541)	21,964
Transfers between funds	17	(155,916)	155,916	-	-
Net movement in funds		(206,349)	175,808	(30,541)	21,964
Reconciliation of funds:					
Total funds brought forward		278,878	1,041,492	1,320,370	1,298,406
Net movement in funds		(206,349)	175,808	(30,541)	21,964
Total funds carried forward		72,529	1,217,300	1,289,829	1,320,370

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

The notes on pages 24 to 41 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	794,744	776,116
Investments	14	9,406	12,314
		804,150	788,430
Current assets			
Debtors	15	71,139	136,251
Cash at bank and in hand		477,901	469,168
		549,040	605,419
Current liabilities			
Creditors: amounts falling due within one year	16	(63,361)	(73,479)
Net current assets		485,679	531,940
Total net assets		1,289,829	1,320,370
Charity funds			
Restricted funds	17	72,529	278,878
Unrestricted funds	17	1,217,300	1,041,492
Total funds		1,289,829	1,320,370

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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

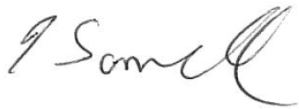
The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

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



J Sorrell
(Chair of Trustees)
Date: 16 July 2025

The notes on pages 24 to 41 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities	49,613	(49,011)
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	-	225,000
Purchase of tangible fixed assets	(40,880)	(13,188)
Net cash (used in)/provided by investing activities	(40,880)	211,812
Cash flows from financing activities		
Repayments of borrowing	-	(168,493)
Interest paid	-	(8,382)
Net cash provided by/(used in) financing activities	-	(176,875)
Change in cash and cash equivalents in the year	8,733	(14,074)
Cash and cash equivalents at the beginning of the year	469,168	483,242
Cash and cash equivalents at the end of the year	477,901	469,168

The notes on pages 24 to 41 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

1. General information

Norfolk and Norwich SEND Association Ltd is a private company limited by guarantee and incorporated in England and Wales, registration number 02854806. The registered office is 33 Woodcock Road, Norwich, NR3 3TT.

The members of the company are the Trustees named on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Over 50 years
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% reducing balance
Office equipment	- 15% reducing balance & 33% straight line

2.6 Investments

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

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

2.12 Fund accounting

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	7,659	29,414	37,073	26,281
Grants	283,743	29,950	313,693	278,793
Total 2025	<u>291,402</u>	<u>59,364</u>	<u>350,766</u>	<u>305,074</u>
<i>Total 2024</i>	<u>276,237</u>	<u>28,837</u>	<u>305,074</u>	

4. Income from charitable activities

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Children and Family Services	-	17,518	17,518	24,958
Adult Family Services	5,196	845,249	850,445	758,471
Train and Trade	-	219,503	219,503	196,537
Association	-	300	300	250
Total 2025	<u>5,196</u>	<u>1,082,570</u>	<u>1,087,766</u>	<u>980,216</u>
<i>Total 2024</i>	<u>6,361</u>	<u>973,855</u>	<u>980,216</u>	

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

5. Income from other trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charity shops	341,841	341,841	368,392
<i>Total 2024</i>	368,392	368,392	

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income	13,305	13,305	9,301
<i>Total 2024</i>	9,301	9,301	

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

7. Other incoming resources

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Profit on sale of fixed asset	-	-	101,974
	<u> </u>	<u> </u>	<u> </u>
<i>Total 2024</i>	<u>101,974</u>	<u>101,974</u>	

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Wages and salaries	208,197	208,197	207,009
National Insurance	9,363	9,363	10,095
Pension costs	3,611	3,611	4,868
Depreciation	1,208	1,208	2,988
Other costs	113,924	113,924	132,668
Support costs	29,613	29,613	26,705
	<u>365,916</u>	<u>365,916</u>	<u>384,333</u>
<i>Total 2024</i>	<u>384,333</u>	<u>384,333</u>	

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	Total 2024 £
Children and Family Services	286,164	89,915	376,079	374,421
Adult Family Services	33,897	763,924	797,821	738,156
Train and Trade	-	174,070	174,070	147,503
Association	26,970	80,455	107,425	95,417
Total 2025	347,031	1,108,364	1,455,395	1,355,497
<i>Total 2024</i>	<i>348,263</i>	<i>1,007,234</i>	<i>1,355,497</i>	

Summary by expenditure type

	Staff costs 2025 £	Depreciation 2025 £	Other costs 2025 £	Total 2025 £	Total 2024 £
Children and Family Services	286,824	189	89,066	376,079	374,421
Adult Family Services	702,904	1,093	93,824	797,821	738,156
Train and Trade	166,474	-	7,596	174,070	147,503
Association	28,155	19,763	59,507	107,425	95,417
Total 2025	1,184,357	21,045	249,993	1,455,395	1,355,497
<i>Total 2024</i>	<i>1,124,361</i>	<i>22,835</i>	<i>208,301</i>	<i>1,355,497</i>	

10. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £6,500 (2024 - £5,440), and accountancy fees of £1,650 (2024 - £1,360).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

11. Staff costs

	2025 £	2024 £
Wages and salaries	1,290,785	1,239,021
Social security costs	83,144	77,181
Contribution to defined contribution pension schemes	31,599	30,131
	<u>1,405,528</u>	<u>1,346,333</u>

During the year the charity made a severance payment of **£3,274** (2024: £Nil).

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

	2025 No.	2024 No.
Direct charitable	65	70
Trading	7	7
Management and administration	6	6
	<u>78</u>	<u>83</u>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Direct charitable	40	42
Trading	7	7
Management and administration	5	5
	<u>52</u>	<u>54</u>

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

Key management personnel consist of the Chief Executive Officer, Head of Finance and Business Support, Head of Retail and Partnerships, Head of Adults and Careers Services, Head of Advocacy and Participation and Head of Children and Family Services.

The total remuneration for key management personnel, including employer pension contributions and employer national insurance contributions, for the year totalled **£173,714** (2024 - £210,914).

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

12. Trustees' remuneration and expenses

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

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

13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation					
At 1 April 2024	396,842	496,395	28,995	112,150	1,034,382
Additions	5,992	31,774	-	3,114	40,880
At 31 March 2025	402,834	528,169	28,995	115,264	1,075,262
Depreciation					
At 1 April 2024	51,922	81,533	27,084	97,727	258,266
Charge for the year	8,056	10,416	477	3,303	22,252
At 31 March 2025	59,978	91,949	27,561	101,030	280,518
Net book value					
At 31 March 2025	342,856	436,220	1,434	14,234	794,744
At 31 March 2024	344,920	414,862	1,911	14,423	776,116

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

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	12,314
Revaluations	(2,908)
At 31 March 2025	9,406
Net book value	
At 31 March 2025	9,406
At 31 March 2024	12,314

15. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	5,830	92,141
Other debtors	9,927	9,192
Prepayments and accrued income	55,382	34,918
	71,139	136,251

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

16. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	15,940	22,097
Other taxation and social security	17,824	17,525
Other creditors	8,219	10,947
Accruals and deferred income	21,378	22,910
	63,361	73,479
	2025	2024
	£	£
Deferred income at 1 April 2024	16,110	22,926
Resources deferred during the year	9,043	16,110
Amounts released from previous periods	(16,110)	(22,926)
	9,043	16,110

Deferred income relates to performance related grants where entitlement to the income arises in future periods. The deferred income brought forward was released in the year.

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2025 £
Unrestricted funds						
General Funds	1,041,492	1,497,080	(1,474,280)	155,916	(2,908)	1,217,300
Restricted funds						
Children and Family Services	-	261,684	(286,164)	29,354	-	4,874
Adult Centre	2,723	20,944	(33,897)	13,119	-	2,889
Train and Trade Association	5,593	-	-	-	-	5,593
	270,562	13,970	(26,970)	(198,389)	-	59,173
	278,878	296,598	(347,031)	(155,916)	-	72,529
Total of funds	1,320,370	1,793,678	(1,821,311)	-	(2,908)	1,289,829

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

17. Statement of funds (continued)

The **Children and Family Services** fund covers all activities that Nansa carries out with service users from birth to age 18 years. This includes:

Conductive Education (School for Parents) - a pre-school development programme for children with cerebral palsy/other motor disabilities.

All Aboard - providing direct developmental support for the children with disabilities along with behavioural and emotional support tailored to the needs of the family as a whole.

Nansa Sleep Counselling Service - a family support information service which provides children with disabilities and their families with better access to the information they need to receive relevant support and services.

Youth and Transition Services - includes Milestones and DRAGONS. Milestones consists of weekend and school-holiday leisure, activity and transition groups for 18-25 year olds with SEND. DRAGONS project is a peer review programme promoting advocacy and participation for young people with SEND.

The **Adult Centre** fund covers all activities for adult service users at the main site on Bowthorpe Road.

The **Train and Trade** programme is a careers support service offering employability opportunities and traineeships for adults with SEND.

The **Association** department covers the central costs not directly applicable to delivering services. A transfer out of the fund into unrestricted funds has been made in respect of expenditure from prior years.

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

17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
Unrestricted funds						
General Funds	1,032,528	1,482,359	(1,391,567)	(78,665)	(3,163)	1,041,492
Restricted funds						
Children and Family Services	-	269,598	(348,263)	78,665	-	-
Adult Centre	2,723	-	-	-	-	2,723
Train and Trade Association	5,593	-	-	-	-	5,593
	257,562	13,000	-	-	-	270,562
	265,878	282,598	(348,263)	78,665	-	278,878
Total of funds	1,298,406	1,764,957	(1,739,830)	-	(3,163)	1,320,370

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2025 £
General funds	1,041,492	1,497,080	(1,474,280)	155,916	(2,908)	1,217,300
Restricted funds	278,878	296,598	(347,031)	(155,916)	-	72,529
	<u>1,320,370</u>	<u>1,793,678</u>	<u>(1,821,311)</u>	<u>-</u>	<u>(2,908)</u>	<u>1,289,829</u>

Summary of funds - prior year

	<i>Balance at 1 April 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2024 £</i>
General funds	1,032,528	1,482,359	(1,391,567)	(78,665)	(3,163)	1,041,492
Restricted funds	265,878	282,598	(348,263)	78,665	-	278,878
	<u>1,298,406</u>	<u>1,764,957</u>	<u>(1,739,830)</u>	<u>-</u>	<u>(3,163)</u>	<u>1,320,370</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	794,744	794,744
Fixed asset investments	-	9,406	9,406
Current assets	81,572	467,468	549,040
Creditors due within one year	(9,043)	(54,318)	(63,361)
Total	72,529	1,217,300	1,289,829

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	776,116	776,116
Fixed asset investments	-	12,314	12,314
Current assets	291,655	313,764	605,419
Creditors due within one year	(12,777)	(60,702)	(73,479)
Total	278,878	1,041,492	1,320,370

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

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

	2025 £	2024 £
Net income/(expenditure) for the year (as per Statement of Financial Activities)	(30,541)	21,964
Adjustments for:		
Depreciation charges	22,252	25,823
Losses/(Gains) on investments	2,908	3,163
Interest paid	-	8,382
(Profit) on the sale of fixed assets	-	(101,974)
Decrease/(increase) in debtors	65,112	(5,597)
(Decrease)/increase in creditors	(10,118)	(772)
Net cash (used in)/provided by operating activities	49,613	(49,011)

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	477,901	469,168
Total cash and cash equivalents	477,901	469,168

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	469,168	8,733	477,901
	469,168	8,733	477,901

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

23. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to **£31,599** (2024 - £30,131). Contributions totalling £4,907 (2024 - £4,591) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

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

	2025	2024
	£	£
Not later than 1 year	36,732	37,025
Later than 1 year and not later than 5 years	36,158	31,500
Later than 5 years	4,863	5,013
	77,753	73,538

25. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2025.

Accounts



NORFOLK AND NORWICH SEND ASSOCIATION LTD

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TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees	J Sorrell, Chair L Snary, Treasurer G Doy M Smith E Mitchell
Company registered number	02854806
Charity registered number	1027466
Registered office	33 Woodcock Road Norwich Norfolk NR3 3TT
Company secretary	A Wootton
Chief executive officer	L Knight-Smith
Independent auditor	MA Partners Audit LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander Natwest

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their Annual report together with the audited financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

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

Objectives and activities

a. Policies and objectives

Norfolk and Norwich SEND Association Ltd ("Nansa") was founded in 1954 by a group of families, for the purposes of providing meaningful and enriching activities and support to their adult children with cerebral palsy.

In the years since, Nansa has grown to provide a far wider range of specialist provision, for people of all ages living with, or caring for others with, special educational needs and/or disabilities (SEND). In addition, Nansa also facilitates a range of projects that promote inclusion, advocacy, participation, accessibility, and awareness of/for not only those with SEND, but a wider community of neurologically diverse individuals, who may feel excluded, marginalised, or unsupported because of social, behavioural, and/or developmental differences.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Nansa can offer support from the perinatal stage through to adulthood. We work with parents during (and shortly after) pregnancy and with families throughout the early years, from infancy, and often prior to, and/or without any formal diagnosis of their child's condition. Nansa collaborates with every family to ensure their child's specific needs are met, promoting development and progression through a programme of specialist early intervention. Nansa offers a safe, calm, friendly, and non-judgemental environment for families to access support, and meet other inspirational parents, carers, and children facing similar challenges.

Nansa's varied programme of activities and opportunities for adults, promotes wellbeing and independence and is tailored to meet the specific needs of every individual who attends. Programmes are inclusive and aim to further every individual's development and progression, towards a set of agreed aims and personal objectives.

Nansa will promote and embrace partnerships with other providers and agencies throughout Norfolk to associatively and collaboratively:

- be ambassadors for inclusion,
- empower people with SEND to achieve their goals,
- open doors to opportunities,
- develop and support personal growth,
- challenge assumptions and encourage aspirations,
- facilitate the advocacy and participation of those we support,
- and promote the inclusion of those with neurological/developmental differences countywide.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

c. Risk management

Policies and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors at both centres and at Nansa's charity shops; and these are regularly reviewed by the Senior Management Team. These, together with all the major risks to which the charity is exposed, are regularly reviewed by the Board of Trustees.

Achievements and performance

a. Review of activities

Introduction

In October 2023, we, the Trustees, met with the Senior Management Team (SMT) for our annual strategy/away day. It was great to meet up, in person, and think about 'where we are', 'where we are going', 'why', 'how' etc. outside of our usual/general Board of Trustees' meetings schedule.

This year, the main purpose of our strategy/away day was to review Nansa's governing documents, specifically our Articles of Association. In 2024, Nansa celebrates its 70th year - our work has evolved so much in that time, and we needed to ensure our charitable objectives reflect who we are today and that our governing documents accurately define our expanding group of beneficiaries.

After the strategy/away day, we appointed Clapham and Collinge Solicitors to help us prepare new Articles of Association - the document has since been sent to the Charity Commission for pre-approval, thereafter they will be subject to special resolutions at an Extraordinary General Meeting.

In addition, we, the Trustees, also supported a recommendation from the CEO/SMT that our Kabin Road premises could be sold. This would allow us to repay the remaining balance on a long-standing loan secured to the site, and provide us with funds towards capital investment (such as upgrades at our Family Centre) and other projects (such as an expansion of our online trading). The sale of Kabin Road completed in March 2024.

In November 2023, we also appointed a third-party agency to assist us in our fundraising efforts for 2024. Felton Fundraising have helped us create a meaningful appeal, aligned to our platinum anniversary year, and have identified a large number of Trusts and Foundations that we have been able to approach in support of those areas of the Charity that are reliant on additional funding.

Support for Children and Families

Nansa offers a range of Early Childhood and Family Services, providing support from infancy; often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through a range of innovative and therapeutic early interventions. This includes the SENSational Families programme, which offers a range of specialist advice and support for families of children with SEND.

The Nansa Family Centre is based in Norwich (Woodcock Road). It offers a safe, calm, friendly, and non-judgemental environment for families to access specialist support and meet other inspirational parents, carers and children facing similar challenges.

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

Achievements and performance (continued)

SENsational Families

SENsational Families is facilitated by a team of Family Support Advisers (FSAs), who offer free advice, guidance, and support to families of children (0 to 24 years) with SEND, whether diagnosed or suspected.

SENsational Families host a variety of support groups and drop-ins where FSAs offer specialist/varied advice and guidance, also providing opportunities for families to meet up with other parents/carers facing similar challenges. Occasionally, we also host specialist support sessions concentrating on specific topics and/or featuring guest speakers.

In 2023/24 SENsational Families have provided free weekly groups (term-time) in Great Yarmouth and Norwich, and a fortnightly group in Holt. All of the groups are on accessible travel routes, via car or public transport, and in walking distance for local communities. We have ensured that all premises we use have disabled access and facilities. We offer free tea/coffee and biscuits during all of our sessions and in 2023 we started to offer toast and a variety of toppings in each group session as it became apparent that several service users were not able to provide breakfast for their families.

Our challenge for year 3 of the project (2024/2025) will be to secure the necessary match funding (alongside the National Lottery Reaching Communities Fund) to support the continuation of this vital service. We will also need to secure a new main funder from July 2025 onwards, as this is when our National Lottery funding ends.

Sleep Service

Our Sleep Service is now fully funded (to 2025) by the NHS Norfolk and Waveney Integrated Care Board ('ICB'). This security, in relation to funding, has allowed us to increase the staffing/hours assigned to the service delivery as demand continues to grow.

Our Sleep Practitioners work out of a purpose built 'Sleep Pod', a modern space from which they can speak in confidence to families - online, over the phone, and/or in person. The Sleep Pod is situated in the grounds of the Nansa Family Centre in Norwich (Woodcock Road).

Telephone-based therapeutic support has emerged as a mainstay following the pandemic, and this now represents the core/main mode of delivery. Feedback from service users indicated that they preferred this approach as it gives greater flexibility than in-person appointments and removes the need for travel and childcare.

In addition, the sleep team delivers regular 'outreach' group sessions in locations around Norfolk and they have launched a helpline (on Mondays) that allows people to access quick tips/support, as opposed to the full tailored programme which is subject to a waiting list.

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

Achievements and performance (continued)

Steps & Stages

Formerly known as a School for Parents, the Steps & Stages programme is funded by Norfolk County Council and the NHS Norfolk and Waveney Integrated Care Board. Steps & Stages offers specialist early interventions that promote the development of pre-school children, who have a range of special educational needs and disabilities. Sessions are holistically tailored to meet the specific needs of every child, and the service is provided free to families of children:

- with delayed development or motor learning difficulties;
- with confirmed or suspected Autism Spectrum Conditions;
- who require support with social interactions;
- who face developmental challenges relating to complex sensory needs and/or communication/engagement.

The highly skilled and trained Steps & Stages team are dedicated to helping parents and carers learn essential techniques that support their child's physical, social, and cognitive development; informed and inspired by a range of specialist early intervention approaches, including, but not limited to:

The Conductive Education (CE) philosophy developed by Peto in Hungary is based on the belief that every young child has the capability to improve their neural connections through a properly guided programme. This is an approach that works most effectively with young children while their neural pathways are still developing rapidly.

Attention Autism is an early intervention model designed by Gina Davies, Specialist Speech and Language Therapist. It aims to develop natural and spontaneous communication through the use of visually based and highly motivating activities. This model helps to build the foundations of communication through, teaching turn-taking, capturing attention, sustaining engagement, and developing interactions.

The Steps & Stages programme runs no less than 4 sessions weekly (during term-time). Children benefit from a fun play session alongside other children who have similar challenges and experiences; they get personalised support in a 'play group' that develops skills to improve their independence. Parents and carers benefit from learning strategies that can be used at home to meet the development needs of their individual child; they also form important friendships that provide long-term peer support.

Support for Young People

During 2023/24, Nansa provided a range of opportunities for young people with SEND, including:

The Disability Real Action Group of Norfolk (The DRAGONS Project)

The DRAGONS Project began in 2011 (under a different name) as an independent organisation and, although based at Nansa, the project was not actually part of the Charity. They became the 'DRAGONS' after a consultation with participants in 2016 and in April 2021 the project formally joined Nansa. Nansa and the DRAGONS aim to increase opportunities for advocacy and participation, in Norfolk, for young people with SEND. In 2023 we were delighted to learn that we had secured 3 years of funding (2023-2026) from the National Lottery Reaching Communities Fund to expand our work with the DRAGONS. In partnership with Active Norfolk, we launched our new service, Dragons on the Move, in April 2023.

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

Achievements and performance (continued)

Dragons on the Move

Dragons On the Move is a new idea and a new approach to our advocacy and participation objectives. The new approach is something we have already begun working towards, through building relationships with (and directly working with children and young people who attend) local SEND schools. The plan is, by working with SEND schools and colleges, as well as other institutions (such as residential care homes and day care services) we can inspire others to promote advocacy, accessibility, equity and inclusion countywide. We want to share our approach and pass on the baton, so that the outcomes we ourselves strive for can be achievable objectives for the wider community. Dragons On the Move will be a 3 year project that aims to leave a legacy thereafter (rather than a continuation, or more of the same).

Milestones

The Milestones programme helps to prepare young people with SEND, aged 18-25, for adulthood by offering a varied range of opportunities that encourage aspirations, promote progression, and increase independence. Milestones provides every young person a tailored development journey that is underpinned by 10 main outcomes, these are:

- Communication and Relationships
- Money Skills
- Health and Hygiene
- Time Management
- Travel and Transport
- Confidence and Self-Esteem
- Home Skills
- Self-Reflection
- Rights and Responsibilities
- Work Experience.

Support for Adults

Nansa offers a range of services and opportunities for adults with special educational needs and disabilities. Our core service is a building-based provision, delivered from our Adults' Centre in Norwich (Bowthorpe Road). At the centre, we deliver a varied programme of activities that promote wellbeing and independence. The programme is tailored to meet the specific needs of every individual who attends, furthering development and progression towards a set of agreed aims and personal objectives, underpinned by 10 key outcomes:

- Home/Life Skills
- Participation and Engagement
- Communication and Relationships
- Time Management
- Confidence and Self-Esteem
- Health and Hygiene
- Rights and Responsibilities
- Self-Reflection
- Initiative and Creativity
- Peer Working.

In addition to the programme offered at our Adults' Centre, we also provide a range of other services, in the community, which include:

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

Achievements and performance (continued)

Train and Trade

Train and Trade is a careers support service, offering a range of traineeships that aim to break down the barriers that those with SEND face when seeking to gain employment or to access education.

Traineeships are hosted internally at one of Nansa's charity shops in and around Norwich. Nansa recognises the unique differences and challenges of every Trainee. Development Coaches work together with the individuals whom they support to ensure suitable and realistic learning journeys are tailored to meet their specific needs. Train and Trade does not apply the 'one size fits all' model used by other learning pathways. Deadlines, goals, and targets are all agreed by a multi-disciplinary team at annual review meetings.

We also offer Supported Community Work Placements, which are facilitated by our Outreach Coaches and are currently hosted in partnership with Wroxham Barns, offering opportunities to gain experience in a shop setting (working in our Kids Kiosk outlet selling children's items) or on the land with the animals.

Link-Up

Link-Up is a social/leisure group for adults over the age of 18 with SEND and/or learning disabilities. Link-Up sessions are provided weekly on evenings and at weekends and offer adults with disabilities an opportunity to explore new interests, meet new friends and generally have fun!

Since June 2020, there have been no membership fees associated with the Link-Up club. It is a fully funded project whereby costs only apply to some activities (such as the cost of a meal out, or theatre ticket price).

Link-Up would not be possible without the ongoing support of generous Trusts and Foundations. In 2023/24 Link-Up received funding from Norfolk Community Foundation (Empowering Communities for Mental Health & Wellbeing Fund), and Scope.

Retail and Enterprise

Prior to the sale of our Kabin Road premises in March 2024, Nansa had 4 charity shops in Norwich, 1 in Wroxham, and a 6th premises from which we operate our online trading (via ebay). Nansa's retail outlets raise vital funds for projects and services that support people of all ages with SEND, and their families. Our shops have a crucial role in Nansa's fundraising and marketing efforts, not only do they generate income, but they allow us to engage directly with our community and raise much needed awareness of the charity and those we support.

In 2023/24 our Earlham Road shop has continued to see an upward projection, with sales up by 3.5% this year. This continued increase in sales is similar throughout the country in all charity shops. The impact of increased high street prices, and the economic downturn means charity shops are feeling the benefit. This site benefits from a demographic that is very keen on recycling and the environment, with an environmentally motivated greengrocers next door which promotes/sells refill household products, to reduce plastic waste.

2023/24 saw our online sales (ebay) up by 24% and this has prompted much discussion around how further expansion of this operation might be achieved. Nansa does not currently offer traineeships (Train and Trade) in this area of trading, but with increased space, there may be opportunities to provide this service, increase staffing, and increase online sales further.

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

Achievements and performance (continued)

b. Fundraising/Promotional Activities and Income/Awareness Generation

Flourish

Back in 2022 Nansa made a pledge to NCC's Flourish Framework which has an ambition for Norfolk to be a county where all children and young people can flourish. The flourish ambition has been inspired by the things young people have told NCC are most important to them:

- family and friends;
- access to learning;
- the opportunity to lead a good life;
- being understood;
- building resilience;
- respect for their individuality;
- feeling safe;
- being healthy.

'Nansa pledges to help the Neurodiverse children and young people of Norfolk to Flourish - it will do this by hosting an inaugural neurodiversity festival in 2023'.

VISIBLE Festival

Our first Neurodiversity Festival (sponsored by Loveday and Partners) took place at The Forum (in Norwich) on 31 March and 1 April 2023 (in association with Reflex Theatre).

The aim of our VISIBLE project is to design and facilitate an annual calendar of events and workshops that help to increase awareness of what many refer to as 'invisible conditions' – including but not limited to ADHD, Autism, Dyslexia.

*Together - we can influence change countywide,
Together - we can listen, and we can learn,
Together - we can be heard, and we can be VISIBLE!*

During the festival we welcomed some superb guest speakers who hosted informative discussions and workshops. There was also a range of exhibits (information stands) facilitated by local agencies, charities, and projects, offering services for and/or championing a more inclusive community for those with neurodivergent conditions.

Over 500 people attended our Visible Voice discussions, of which 327 pre-booked a space. The most popular session was a discussion on ADHD which we facilitated on both days. A further 100 people attended workshops during the festival, of which 72 pre-booked a space. The most popular workshop was a session facilitated by Nansa's Sleep Service.

The VISIBLE project, in addition to promoting our charitable activities and support of those with SEND and neurodiversity (ND), allowed us to:

- attract corporate sponsorship;
- build new partnerships with other charities and organisations;
- increase awareness of Nansa (and our work) in the local community;
- explore new work, diversifying our charitable activities and connecting with beneficiaries outside of our usual building-based programmes.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Achievements and performance (continued)

Events Fundraising

Events fundraising had been somewhat challenging during/following the pandemic, but 2023 saw a return to something closer to normality. We facilitated a fashion show and pop-up charity shop event that promoted sustainable/accessible clothing. Our Woodcock Road site held a Christmas Fair, which offered children with SEND an opportunity to meet Santa in a SEND friendly environment, and our abseiling event, at the Forum in Norwich, raised an incredible £4,464.

Other Fundraising

Nansa has collection tins/boxes in various shops and premises across Norfolk, in 2023/24 these raised over £600 for the charity. Nansa also received £278,794 from generous grant making trusts and foundations. This included, over £40k from the National Lottery Reaching Communities Fund (towards our DRAGONS ON THE MOVE project), in addition to over £60k received from the National Lottery towards the SENSational Families programme.

We were overwhelmed by the generosity of so many Trusts and Foundations this year, and special thanks goes to the Norfolk Community Foundation, their continued support enables us to connect with, and secure support from, a huge number of generous donors.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as **£439,967**, based on the budget for the year ended 31 March 2025.

As at 31 March 2024 free reserves (comprising unrestricted net current assets) amounted to **£253,062** (2023 - £251,009).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

c. Key performance indicators

	2024	2023
(Decrease)Increase in Trading Income	(1.9%)	17.4%
Increase in LA Funding / Service user fee income	23.1%	16.6%
(Decrease) in Donations / grants / legacies	(40.6%)	(10.0%)
Increase in Total Income	4.5%	7.2%
Increase in Total Expenditure	7.3%	19.0%
Free Reserves / Total Expenditure	14.5%	15.5%
Free Reserves	£	£
Net Current Assets	531,940	516,887
Less: Restricted funds (excl assets)	(278,878)	(265,878)
	253,062	251,009

Reserves policy is minimum 3 Months reserves	
Expenditure per 2024/25 budget	£1,759,869
minimum reserves required for 2024/25	£439,967

d. Principal funding

Norfolk County Council provides the principal funding to enable the objectives of the charity to be carried out.

e. Results

Nansa made a surplus of **£21,964** in the year ended 31 March 2024. This comprised a surplus of **£8,964** on unrestricted funds and a surplus of **£13,000** on restricted funds.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, Charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company 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 company being wound up, members are required to contribute an amount not exceeding £1 each.

b. Methods of appointment or election of Trustees

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

Under the requirements of the Memorandum and Articles of Association, a third of those on Nansa's Board of Trustees must retire at the AGM each year, and should they wish, they may stand for re-election. In addition, any Trustee appointed during the working year will also stand for election at the AGM. The Board of Trustees consists of Trustees with a broad range of experience and skills, from legal knowledge to financial acumen and first-hand knowledge of disability issues.

c. Organisational structure and decision-making policies

The Trustees meet on a frequent basis, with a minimum of 6 meetings per year. The Chair of the Trustees is John Sorrell. The day to day running of the charity is delegated to the Chief Executive Officer.

Nansa's Management Team consists of the following who bring a wealth of experience and technical skills from their fields:

Leon Knight-Smith	Chief Executive Officer
Ann Wootton	Head of Finance and Business Support
Amanda Lockwood	Head of Retail and Partnerships
Michelle Dungar	Head of Adults' Services
Sarah Harrison	Head of Advocacy and Participation

d. Policies adopted for the induction and training of Trustees

All Trustees are offered induction training upon joining the Board of Trustees and are given a "FactFile" about Nansa's work, as well as a copy of the charity's Memorandum and Articles of Association and the latest Annual Report. They are kept informed of any relevant training courses and offered the opportunity to attend these on Nansa's behalf. 'Leadership team' workshops are held jointly for Trustees and the Management Team on a regular basis.

e. Financial risk management

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Plans for future periods

In October 2023, we, the Trustees, met with the Senior Management Team (SMT) for our annual strategy/away day. It was great to meet up, in person, and think about 'where we are', 'where we are going', 'why', 'how' etc. outside of our usual/general Board of Trustees' meetings schedule.

This year, the main purpose of our strategy/away day was to review Nansa's governing documents, specifically our Articles of Association. In 2024, Nansa celebrates its 70th year - our work has evolved so much in that time, and we needed to ensure our charitable objectives reflect who we are today and that our governing documents accurately define our expanding group of beneficiaries.

After the strategy/away day, we appointed Clapham and Collinge Solicitors to help us prepare new Articles of Association - the document has since been sent to the Charity Commission for pre-approval, thereafter they will be subject to special resolutions at an Extraordinary General Meeting.

In November 2023, we also appointed a third-party agency to assist us in our fundraising efforts for 2024. Felton Fundraising have helped us create a meaningful appeal, aligned to our platinum anniversary year, and have identified a large number of Trusts and Foundations that we have been able to approach in support of those areas of the charity that are reliant on additional funding.

It is also the intention of the Trustees to appoint a third party Health and Safety Adviser who will act as a competent person for the charity. They will audit all premises, sit on our Health and Safety Committee, and help us ensure a standardised approach to all Health and Safety matters across the charity.

Our Visible Festival was a huge success this year, and so we plan to repeat the event in 2024. We want to continue the conversation, promote the advocacy and participation of those with lived experience of exclusion, and raise awareness amongst wider communities around inclusion and equity for those who are neurodiverse or have SEND. In 2024 we will appoint a team of Visible Inclusion Partners (VIPs) with lived experience of neurodivergence. The VIPs will come from all walks of life, and they will have a wide and varied range of experiences to share. Their stories will help us illustrate the breadth of the spectrum that is neurodiversity and offer visitors a relatable insight into what it means to be neurodivergent. We have secured funding from The Paul Bassham Charitable Trust and sponsorship from Aviva in support of the Visible Festival in 2024, which will be held at the Forum in Norwich on the 30th and 31st August.

The charity also celebrates its 70th year in 2024, with celebrations culminating on the 2nd November at a Gala Dinner supported by 30 corporate sponsors.

It is also our intention to review our retail department, and consider what scope there is to expand our online trading and offer new traineeship opportunities for adults with SEND.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

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



.....
J Sorrell
(Chair of Trustees)
Date: 16 July 2024

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD

Opinion

We have audited the financial statements of Nansa (the 'charity') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Responsibilities of Trustees

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

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:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2022 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with those charged with governance.
- We inquired of those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of those charged with governance and obtaining additional corroborative evidence as required.

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.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc FCA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

17 July 2024

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	3	276,237	28,837	305,074	513,430
Charitable activities	4	6,361	973,855	980,216	796,342
Other trading activities	5	-	368,392	368,392	375,494
Investments	6	-	9,301	9,301	3,348
Other income	7	-	101,974	101,974	-
Total income		282,598	1,482,359	1,764,957	1,688,614
Expenditure on:					
Raising funds	8	-	384,333	384,333	322,980
Charitable activities	9	348,263	1,007,234	1,355,497	1,298,589
Total expenditure		348,263	1,391,567	1,739,830	1,621,569
Net (expenditure)/income before net (losses)/gains on investments		(65,665)	90,792	25,127	67,045
Net (losses)/gains on investments		-	(3,163)	(3,163)	1,511
Net (expenditure)/income		(65,665)	87,629	21,964	68,556
Transfers between funds	18	78,665	(78,665)	-	-
Net movement in funds		13,000	8,964	21,964	68,556
Reconciliation of funds:					
Total funds brought forward		265,878	1,032,528	1,298,406	1,229,850
Net movement in funds		13,000	8,964	21,964	68,556
Total funds carried forward		278,878	1,041,492	1,320,370	1,298,406

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

The notes on pages 23 to 45 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	776,116	911,779
Investments	14	12,314	15,477
		<u>788,430</u>	<u>927,256</u>
Current assets			
Debtors	15	136,251	130,652
Cash at bank and in hand		469,168	483,242
		<u>605,419</u>	<u>613,894</u>
Creditors: amounts falling due within one year	16	(73,479)	(97,007)
Net current assets		<u>531,940</u>	<u>516,887</u>
Total assets less current liabilities		<u>1,320,370</u>	<u>1,444,143</u>
Creditors: amounts falling due after more than one year	17	-	(145,737)
Total net assets		<u><u>1,320,370</u></u>	<u><u>1,298,406</u></u>
Charity funds			
Restricted funds	18	278,878	265,878
Unrestricted funds	18	1,041,492	1,032,528
Total funds		<u><u>1,320,370</u></u>	<u><u>1,298,406</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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



J Sorrell
(Chair of Trustees)
Date: 16 July 2024

The notes on pages 23 to 45 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
Cash flows from operating activities		
Net cash (used in)/provided by operating activities	(49,011)	64,756
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	225,000	-
Purchase of tangible fixed assets	(13,188)	(165,851)
Net cash provided by/(used in) investing activities	211,812	(165,851)
Cash flows from financing activities		
Repayments of borrowing	(168,493)	(21,377)
Interest paid	(8,382)	(9,124)
Net cash used in financing activities	(176,875)	(30,501)
Change in cash and cash equivalents in the year	(14,074)	(131,596)
Cash and cash equivalents at the beginning of the year	483,242	614,838
Cash and cash equivalents at the end of the year	469,168	483,242

The notes on pages 23 to 45 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

1. General information

Norfolk and Norwich SEND Association Ltd is a private company limited by guarantee and incorporated in England and Wales, registration number 02854806. The registered office is 33 Woodcock Road, Norwich, NR3 3TT.

The members of the company are the Trustees named on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Over 50 years
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% reducing balance
Office equipment	- 15% reducing balance & 33% straight line

2.6 Investments

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

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

2.12 Fund accounting

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

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

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

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

2. Accounting policies (continued)

2.13 Acquisition of SENSational Families

The acquisition of SENSational Families (Registered Charity 1173051) involved the transfer of the identifiable assets, liabilities and operations of the charity for £Nil consideration. The substance of the transfer is that of a gift and it has been accounted for on that basis as set out below - see Note 3.

The assets, which were made up wholly of cash at bank, were transferred on the transfer date with the corresponding amount recognised in donations.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

3. Income from donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Donations	2,994	23,287	26,281
Grants	273,243	5,550	278,793
Total 2024	<u>276,237</u>	<u>28,837</u>	<u>305,074</u>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	1,197	23,305	24,502
Grants	473,480	5,050	478,530
Transfer from SENSational Families	10,398	-	10,398
<i>Total 2023</i>	<u>485,075</u>	<u>28,355</u>	<u>513,430</u>

On 18 January 2022 the entire assets, liabilities and operations of SENSational Families (Registered Charity 1173051) transferred to Norfolk and Norwich SEND Association Ltd for £Nil consideration. The fair value of assets and liabilities received of £80,010 was recognised within income in the year ended 31 March 2022.

During the year to 31 March 2023 a further and final cash balance of £10,398 was transferred to Norfolk and Norwich SEND Association Ltd from SENSational Families.

From 18 January 2022 the operations have been carried out through Norfolk and Norwich SEND Association Ltd.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Income from charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Children and Family Services	6,361	18,597	24,958
Adult Family Services	-	758,471	758,471
Train and Trade	-	196,537	196,537
Association	-	250	250
Total 2024	6,361	973,855	980,216
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Children and Family Services	-	24,716	24,716
Adult Family Services	37	636,404	636,441
Train and Trade	-	133,972	133,972
Association	-	1,213	1,213
<i>Total 2023</i>	<i>37</i>	<i>796,305</i>	<i>796,342</i>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2024 £	Total funds 2024 £
Charity shops	368,392	368,392

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Charity shops	375,494	375,494

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Investment income - listed investments	9,301	9,301

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income - listed investments	3,348	3,348

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

7. Other incoming resources

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Profit on sale of fixed assets	101,974	101,974	-

8. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2024 £	Total funds 2024 £
Wages and salaries	207,009	207,009
National Insurance	10,095	10,095
Pension costs	4,868	4,868
Depreciation	2,988	2,988
Other costs	132,668	132,668
Support costs	26,705	26,705
Total 2024	384,333	384,333

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Expenditure on raising funds (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Wages and salaries	175,788	175,788
National Insurance	10,362	10,362
Pension costs	4,262	4,262
Depreciation	9,073	9,073
Other costs	105,637	105,637
Support costs	17,858	17,858
<i>Total 2023</i>	<u>322,980</u>	<u>322,980</u>

9. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £
Children and Family Services	348,263	26,158	374,421
Adult Family Services	-	738,156	738,156
Train and Trade	-	147,503	147,503
Association	-	95,417	95,417
Total 2024	<u>348,263</u>	<u>1,007,234</u>	<u>1,355,497</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Children and Family Services	308,342	1,323	309,665
Adult Family Services	10,798	631,221	642,019
Train and Trade	82,370	136,768	219,138
Association	547	127,220	127,767
<i>Total 2023</i>	<u>402,057</u>	<u>896,532</u>	<u>1,298,589</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

9. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Children and Family Services	296,429	223	77,769	374,421
Adult Family Services	650,452	1,958	85,746	738,156
Train and Trade	139,555	-	7,948	147,503
Association	37,925	20,654	36,838	95,417
Total 2024	1,124,361	22,835	208,301	1,355,497
	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Children and Family Services	261,961	262	47,442	309,665
Adult Family Services	549,698	2,413	89,908	642,019
Train and Trade	192,976	-	26,162	219,138
Association	92,524	21,248	13,995	127,767
Total 2023	1,097,159	23,923	177,507	1,298,589

10. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £5,440 (2023 - £5,040), and accountancy fees of £1,360 (2023 - £1,260).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

11. Staff costs

	2024	2023
	£	£
Wages and salaries	1,239,021	1,184,597
Social security costs	77,181	74,496
Contribution to defined contribution pension schemes	30,131	28,478
	1,346,333	1,287,571

During the year the charity made a non-contractual severance payment of **£Nil** (2023: £8,434).

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

	2024	2023
	No.	No.
Direct charitable	70	71
Trading	7	7
Management and administration	6	6
	83	84

The average headcount expressed as full-time equivalents was:

	2024	2023
	No.	No.
Direct charitable	42	43
Trading	7	8
Management and administration	5	5
	54	56

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

Key management personnel consist of the Chief Executive Officer, Head of Finance and Business Support, Head of Retail and Partnerships, Head of Adults and Careers Services, Head of Advocacy and Participation and Head of Children and Family Services.

The total remuneration for key management personnel, including employer pension contributions and employer national insurance contributions, for the year totalled **£210,914** (2023 - £233,721).

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

12. Trustees' remuneration and expenses

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

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

13. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation					
At 1 April 2023	539,278	483,207	31,995	123,420	1,177,900
Additions	-	13,188	-	-	13,188
Disposals	(142,436)	-	(3,000)	(11,270)	(156,706)
At 31 March 2024	<u>396,842</u>	<u>496,395</u>	<u>28,995</u>	<u>112,150</u>	<u>1,034,382</u>
Depreciation					
At 1 April 2023	61,080	71,615	28,972	104,454	266,121
Charge for the year	10,726	9,918	637	4,542	25,823
On disposals	(19,884)	-	(2,525)	(11,269)	(33,678)
At 31 March 2024	<u>51,922</u>	<u>81,533</u>	<u>27,084</u>	<u>97,727</u>	<u>258,266</u>
Net book value					
At 31 March 2024	<u>344,920</u>	<u>414,862</u>	<u>1,911</u>	<u>14,423</u>	<u>776,116</u>
At 31 March 2023	<u>478,198</u>	<u>411,592</u>	<u>3,023</u>	<u>18,966</u>	<u>911,779</u>

The carrying amount of freehold property pledged as security is £Nil (2023: £478,198).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2023	15,477
Revaluations	(3,163)
At 31 March 2024	12,314
Net book value	
At 31 March 2024	12,314
At 31 March 2023	15,477

15. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	92,141	84,661
Other debtors	9,192	11,017
Prepayments and accrued income	34,918	34,974
	136,251	130,652

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

16. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Bank loans	-	22,756
Trade creditors	22,097	16,327
Other taxation and social security	17,525	16,760
Other creditors	10,947	8,427
Accruals and deferred income	22,910	32,737
	73,479	97,007
	2024	2023
	£	£
Deferred income at 1 April 2023	22,926	29,560
Resources deferred during the year	16,110	22,926
Amounts released from previous periods	(22,926)	(29,560)
	16,110	22,926

Deferred income relates to performance related grants where entitlement to the income arises in future periods. The deferred income brought forward was released in the year.

The bank loan due within one year amounting to **£Nil** (2023 - £22,756) was secured on the land and buildings. Interest was charged on the bank loan at 5%.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Creditors: Amounts falling due after more than one year

	2024	2023
	£	£
Bank loans	-	145,737
	<u> </u>	<u> </u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2024	2023
	£	£
Payable or repayable by instalments	-	42,454
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
	-	42,454
	<u> </u>	<u> </u>

The bank loan due after more than one year amounting to **£Nil** (2023 - £145,737) is secured on the land and buildings. Interest was charged on the bank loan at 5%.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General Funds	<u>1,032,528</u>	<u>1,482,359</u>	<u>(1,391,567)</u>	<u>(78,665)</u>	<u>(3,163)</u>	<u>1,041,492</u>
Restricted funds						
Children and Family Services	-	269,598	(348,263)	78,665	-	-
Adult Centre	2,723	-	-	-	-	2,723
Train and Trade Association	5,593	-	-	-	-	5,593
	<u>257,562</u>	<u>13,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>270,562</u>
	<u>265,878</u>	<u>282,598</u>	<u>(348,263)</u>	<u>78,665</u>	<u>-</u>	<u>278,878</u>
Total of funds	<u><u>1,298,406</u></u>	<u><u>1,764,957</u></u>	<u><u>(1,739,830)</u></u>	<u><u>-</u></u>	<u><u>(3,163)</u></u>	<u><u>1,320,370</u></u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

18. Statement of funds (continued)

The **Children and Family Services** fund covers all activities that Nansa carries out with service users from birth to age 18 years. This includes:

Conductive Education (School for Parents) - a pre-school development programme for children with cerebral palsy/other motor disabilities.

All Aboard - providing direct developmental support for the children with disabilities along with behavioural and emotional support tailored to the needs of the family as a whole.

Nansa Sleep Counselling Service - a family support information service which provides children with disabilities and their families with better access to the information they need to receive relevant support and services.

Youth and Transition Services - includes Milestones and DRAGONS. Milestones consists of weekend and school-holiday leisure, activity and transition groups for 18-25 year olds with SEND. DRAGONS project is a peer review programme promoting advocacy and participation for young people with SEND.

The **Adult Centre** fund covers all activities for adult service users at the main site on Bowthorpe Road.

The **Train and Trade** programme is a careers support service offering employability opportunities and traineeships for adults with SEND.

The **Association** department covers the central costs not directly applicable to delivering services. A transfer out of the fund into unrestricted funds has been made during the year in respect of fixed assets purchased with restricted funding for which the ongoing use of the assets within the charity is not restricted.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/(out) £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds						
General Funds	948,701	1,203,502	(1,219,512)	98,326	1,511	1,032,528
Restricted funds						
Children and Family Services	100,925	200,479	(308,343)	6,939	-	-
Adult Centre	-	13,521	(10,798)	-	-	2,723
Train and Trade	6,341	81,621	(82,369)	-	-	5,593
Association	173,883	189,491	(547)	(105,265)	-	257,562
	281,149	485,112	(402,057)	(98,326)	-	265,878
Total of funds	1,229,850	1,688,614	(1,621,569)	-	1,511	1,298,406

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2024 £
General funds	1,032,528	1,482,359	(1,391,567)	(78,665)	(3,163)	1,041,492
Restricted funds	265,878	282,598	(348,263)	78,665	-	278,878
	<u>1,298,406</u>	<u>1,764,957</u>	<u>(1,739,830)</u>	<u>-</u>	<u>(3,163)</u>	<u>1,320,370</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	948,701	1,203,502	(1,219,512)	98,326	1,511	1,032,528
Restricted funds	281,149	485,112	(402,057)	(98,326)	-	265,878
	<u>1,229,850</u>	<u>1,688,614</u>	<u>(1,621,569)</u>	<u>-</u>	<u>1,511</u>	<u>1,298,406</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	776,116	776,116
Fixed asset investments	-	12,314	12,314
Current assets	291,655	313,764	605,419
Creditors due within one year	(12,777)	(60,702)	(73,479)
Total	278,878	1,041,492	1,320,370

Analysis of net assets between funds - prior period

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	911,779	911,779
Fixed asset investments	-	15,477	15,477
Current assets	288,804	325,090	613,894
Creditors due within one year	(22,926)	(74,081)	(97,007)
Creditors due in more than one year	-	(145,737)	(145,737)
Total	265,878	1,032,528	1,298,406

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	21,964	68,556
Adjustments for:		
Depreciation charges	25,823	32,995
Losses/(Gains) on investments	3,163	(1,511)
Interest paid	8,382	9,124
(Profit) on the sale of fixed assets	(101,974)	-
Decrease in stocks	-	130
Increase in debtors	(5,597)	(71,384)
(Decrease)/increase in creditors	(772)	26,846
Net cash (used in)/provided by operating activities	(49,011)	64,756

22. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	469,168	483,242
Total cash and cash equivalents	469,168	483,242

23. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	483,242	(14,074)	469,168
Debt due within 1 year	(22,756)	22,756	-
Debt due after 1 year	(145,737)	145,737	-
	314,749	154,419	469,168

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

24. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to **£30,131** (2023 - £28,478) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

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

	2024 £	2023 £
Not later than 1 year	37,025	43,450
Later than 1 year and not later than 5 years	31,500	68,375
Later than 5 years	5,013	5,163
	73,538	116,988

26. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.

Accounts



NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees	J Sorrell, Chair D Brief, Treasurer (resigned 17 May 2022) L Snary, Treasurer (appointed 23 May 2022) G Doy M Smith E Mitchell D Keyzor (resigned 24 May 2022)
Company registered number	02854806
Charity registered number	1027466
Registered office	33 Woodcock Road Norwich Norfolk NR3 3TT
Company secretary	A Wootton
Chief executive officer	L Knight-Smith
Independent auditor	MA Partners Audit LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander Natwest

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

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

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

Objectives and activities

a. Policies and objectives

Norfolk and Norwich SEND Association Ltd ("Nansa") was founded in 1954 by a group of families, for the purposes of providing meaningful and enriching activities and support to their adult children with cerebral palsy.

In the 69 years since, Nansa has grown to provide a far wider range of specialist provision, for people of all ages living with disabilities and/or those with complex behavioural, sensory, or developmental needs.

Nansa provides support from infancy, often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through an innovative and therapeutic response programme.

Nansa's support for adults includes a wide range of services, everything from traditional building-based support to employability traineeships exploring the real world of work.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

In June 2020, Nansa (formerly Norfolk and Norwich Scope Association) changed its name to Norfolk and Norwich SEND Association Ltd. SEND stands for Special Educational Needs and Disabilities, and moving forward, Nansa aims to be a catalyst for real change, across the region, for those living with, or caring for others with, disabilities and/or complex developmental needs.

Nansa will promote and embrace partnerships with other providers and agencies offering SEND support services throughout Norfolk. As before, we will continue to;

- be ambassadors for inclusion,
- empower people with disabilities to achieve their goals,
- open doors to opportunities,
- develop and support personal growth,
- challenge assumptions and encourage aspirations,
- and promote a collaborative association of support for people with Special Educational Needs and Disabilities countywide

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

Objectives and activities (continued)

c. Risk management

Policies and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors at both centres and at Nansa's charity shops; and these are regularly reviewed by the Senior Management Team. These, together with all the major risks to which the charity is exposed, are regularly reviewed by the Board of Trustees.

Achievements and performance

a. Review of activities

Introduction

In the summer of 2022, we, the Trustees, were able to meet with the Senior Management Team for our first strategy/away day since before the pandemic. It was great to meet up, in person, and think about 'where we are', 'where we are going', 'why', 'how' etc. outside of our usual/general Board of Trustees' meetings schedule.

In May 2022, we were pleased to welcome Lisa Snary (Treasurer) to the Board of Trustees, and we express our gratitude, and send best wishes to, David Brief (former Treasurer), and Diana Keyzor who have resigned.

We also welcomed Ann Wootton as our new Head of Finance and Business Support; Ann has also been appointed as our Company Secretary with effect from 1 March 2023.

Support for Children and Families

Nansa offer a range of Early Childhood and Family Services, providing support from infancy; often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through a range of innovative and therapeutic early interventions. This includes the SENSational Families programme, which offers a range of specialist advice and support for families of children with SEND.

The Nansa Family Centre is based in Norwich (Woodcock Road). It offers a safe, calm, friendly, and non-judgemental environment for families to access specialist support and meet other inspirational parents, carers, and children facing similar challenges.

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

Achievements and performance (continued)

SENSational Families

SENSational Families, previously an independent charity, merged with Nansa in January 2022. Their highly skilled Family Support Advisers (FSA's) have been integrated into the wider Nansa team and, thanks to funding from the National Lottery, SENSational Families is now delivered as a Nansa programme with effect from 1 April 2022.

SENSational Families is a free service offered by Nansa. Our FSAs offer advice, guidance, and support to families of children (from birth to 24 years old) with special educational needs and disabilities, whether diagnosed or suspected.

SENSational Families host a variety of support groups and drop-ins where FSAs offer specialist/varied advice and guidance, also providing opportunities for families to meet up with other parents/carers facing similar challenges. Occasionally, we also host specialist support sessions concentrating on specific topics and/or featuring guest speakers.

In 2022/23 we also ran a series of sessions in Dereham (Norfolk) aimed at supporting Ukrainian refugee families facing SEND challenges and we have provided support to expectant mothers and new families of children with identified or anticipated additional needs.

Our challenge for years 2 and 3 of the project (2023 to 2025) will be to secure the necessary match funding (alongside the National Lottery Reaching Communities Fund) to support the continuation and growth of the service. In July 2023, we were delighted to learn that a prominent large grant making trust (who have supported us in the past) were interested in the programme (following an expression of interest) and that we have been invited to submit a full application for £60,000 towards the programme over 2 years.

Sleep Service

Our sleep service is now fully funded (to 2025) by the NHS Norfolk and Waveney Integrated Care Board ('ICB'). This security, in relation to funding, has allowed us to increase the staffing/hours assigned to the service delivery as demand continues to grow.

In 2022, the sleep team moved into a new, purpose built 'Sleep Pod', a modern space from which they can speak in confidence to families - online, over the phone, and/or in person. The Sleep Pod is situated in the grounds of the Nansa Family Centre in Norwich (Woodcock Road).

Telephone-based therapeutic support has emerged as a mainstay following the pandemic, and this now represents the core/main mode of delivery. Feedback from service users indicated that they preferred this approach as it gives greater flexibility than in-person appointments and removes the need for travel and childcare.

In addition, the sleep team delivers regular 'outreach' group sessions in locations around Norfolk and they have launched a helpline (on Mondays) that allows people to access quick tips/support, as opposed to the full tailored programme which is subject to a waiting list.

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

Achievements and performance (continued)

Attention and Engage

Attention Autism is an early intervention model designed by Gina Davies, Specialist Speech and Language Therapist. It aims to develop natural and spontaneous communication through the use of visually based and highly motivating activities.

Practitioners work with parents and carers to demonstrate how their child can be engaged through an irresistible invitation to learn. Nansa has offered the Attention programme, throughout 2022/23, to families of children with confirmed or suspected Autism Spectrum Conditions, and/or who require early intervention due to their child's social interactions with the world and people around them.

ENGAGE sessions are underpinned by the structure of the Attention Autism model, but are specifically designed for those with other diagnoses (not Autism) and developmental challenges relating to complex sensory needs and/or communication/engagement. The sessions have included sensory exploration through 'journeys and stories' as well as 'messy-play', and 'water-play'.

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

Achievements and performance (continued)

School for Parents

Our School for Parents service continues, thanks to combined funding from Norfolk & Waveney NHS ICB and Norfolk County Council ('NCC'). Traditionally, School for Parents has used a holistic approach inspired/informed by Conductive Education 'CE'. The CE philosophy, developed by Peto in Hungary, is based on the belief that every young child has the capability to improve their neural connections through a properly guided programme. This is an approach that works most effectively with young children while their neural pathways are still developing rapidly.

Specially trained staff are dedicated to helping parents and carers learn essential techniques that support their child's physical, social, and cognitive development. The team deliver regular CE inspired sessions to small groups of parents and their children, focusing on a range of techniques that develop gross and fine motor skills; muscle tone; control and flexibility; and cognitive skills. Sessions last 60 – 90 minutes and take place in the relaxed setting of the Nansa Family Centre, where there is a range of specialist equipment and resources designed to support the learning.

In 2022/23, the Programme Manager, Anna, guided her team of three practitioners through their Conductor Assistant qualifications. This, alongside Attention Autism Training (from the Gina Davies' Autism Centre) has provided the team with an enhanced, and broader, understanding of early intervention models that can support and promote the development of children with SEND.

From September 2023, our School for Parents and Attention/Engage provision will be amalgamated into one programme, Steps & Stages.

The Steps & Stages programme will offer no less than 4 sessions weekly (during term-time). Children will benefit from a fun play session alongside others who have similar challenges and experiences. Children will receive personalised support in a 'play group' that develops skills to improve their independence. Parents and carers will benefit from learning strategies that can be used at home to meet the development needs of their individual child, but may also form important friendships that provide long-term peer support.

The Steps & Stages programme will offer activities that are informed and inspired by a range of specialist early intervention approaches, including but not limited to CE and Attention Autism, and provided FREE to children:

- with delayed development or motor learning difficulties;
- with confirmed or suspected Autism Spectrum Conditions;
- who require support with social interactions;
- who face developmental challenges relating to complex sensory needs and/or communication/engagement.

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

Achievements and performance (continued)

Support for Young People

During 2022/23, Nansa provided a range of opportunities for young people with SEND, including:

On Track

Our Building Better Opportunities partnership, On Track, (funded by the European Social Fund and National Lottery Community Fund) came to an end on 31 March 2023. On Track was a service provided to young people in Norfolk who have multiple and complex needs. The project helped to support young people aged 16-24 to get into education, training, or employment. On Track was a joint initiative, led by The Matthew Project, working in partnership with Nansa, GYROS, The Prince's Trust, and YMCA Norfolk.

The DRAGONS Project

The DRAGONS Project began in 2011 (under a different name) as an independent organisation and, although based at Nansa, the project was not actually part of the charity. They became the 'DRAGONS' after a consultation with participants in 2016 and in April 2021 the project formally joined Nansa. Nansa and the DRAGONS aim to increase opportunities for advocacy and participation, in Norfolk, for young people with SEND.

In 2022/23 we were delighted to learn that we had secured 3 years of funding (2023-2026) from the National Lottery Reaching Communities Fund to expand our work with the DRAGONS. In partnership with Active Norfolk, we launched our new service, Dragons on the Move, in April 2023.

Support for Adults

Nansa offers a range of services and opportunities for adults with special educational needs and disabilities. Our core service is a building-based provision, delivered from our Adults' Centre in Norwich (Bowthorpe Road). At the centre, we deliver a varied programme of activities that promote wellbeing and independence.

The programme is tailored to meet the specific needs of every individual who attends, furthering development and progression towards a set of agreed aims and personal objectives, underpinned by 10 key outcomes:

- Home/Life Skills
- Participation and Engagement
- Communication and Relationships
- Time Management
- Confidence and Self-Esteem
- Health and Hygiene
- Rights and Responsibilities
- Self-Reflection
- Initiative and Creativity
- Peer Working.

The programme is inclusive. Our highly skilled team work collaboratively with every member who attends to ensure their goals are realistic, achievable, but challenging too.

In 2022/23, thanks to a Social Infrastructure Award of £165,000 (received from NCC in 2021) we were able to complete various capital improvements to our Adults' Centre. These included a new roof with insulation, LED lighting throughout, and a new garden building.

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

Achievements and performance (continued)

In addition to the programme offered at our Adults' Centre, we also provide a range of other adults' and careers services, in the community, and in partnership with other local agencies and businesses. These include:

Train and Trade

Train and Trade is a careers support service, offering a range of traineeships that aim to break down the barriers that those with SEND face when seeking to gain employment or to access education.

Traineeships are hosted internally at one of Nansa's charity shops in and around Norwich. Nansa recognises the unique differences and challenges of every Trainee. Development Coaches work together with the individuals whom they support to ensure suitable and realistic learning journeys are tailored to meet their specific needs. Train and Trade does not apply the 'one size fits all' model used by other learning pathways. Deadlines, goals, and targets are all agreed by a multi-disciplinary team at annual review meetings.

We also offer Supported Community Work Placements. These are facilitated by our Outreach Coaches and are currently hosted in partnership with Wroxham Barns. Offering opportunities to gain experience in a shop setting (working in our Kids Kiosk outlet selling children's items) or on the land with the animals. Our provision at Wroxham Barns was initially funded by a range of grant-making trusts, but in June 2022, the programme became a commissioned service under our day opportunities for adults contract with NCC.

In September 2022, we were pleased to welcome new Programme Manager, Mike Martrildonno, who is now responsible for the day-to-day running of Train and Trade, as well as Milestones - which is a transition service for young people aged 18-25 years old.

Milestones

Milestones helps to prepare young people with SEND, aged 18-25, for adulthood by offering a varied programme of opportunities that encourage aspirations, promote progression, and increase independence. The programme provides every young individual a tailored development journey underpinned by 10 main outcomes which are:

- Communication and Relationships
- Money Skills
- Health and Hygiene
- Time Management
- Travel and Transport
- Confidence and Self-Esteem
- Home Skills
- Self-Reflection
- Rights and Responsibilities
- Work Experience.

The Milestones programme is varied, inclusive, fun, and adaptable to the abilities of young people with varied needs and diagnoses. Milestones is currently offered during school/college holidays and at weekends and is accessed and afforded, as is the case with all our adults' services, through an allocated NCC personal budget for adults with SEND.

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

Achievements and performance (continued)

Link-Up

In August 2022, senior support worker, Emma Weir, was promoted to Programme Manager of our Link-Up service.

Link-Up is a social/leisure group for adults over the age of 18 with special educational needs and/or learning disabilities. Link-Up provides adults with disabilities an opportunity to explore new interests, meet new friends and generally have fun!

Since June 2020, there have been no membership fees associated with the Link-Up club. It is a fully funded project whereby costs only apply to some activities (such as the cost of a meal out, or theatre ticket price).

In 2022/23 Link-Up received funding from the National Lottery, Scope, and Public Health England (empowering communities: health and wellbeing fund). Link-Up sessions are provided weekly on evenings and at weekends; and we give special thanks to Norfolk Community Foundation who continue to support Nansa in securing funds towards this vital project.

Retail and Enterprise

Nansa has 4 charity shops in Norwich, 1 in Wroxham, and a 6th premises from which we operate our online trading (via ebay). Nansa's retail outlets raise vital funds for projects and services that support people of all ages with SEND, and their families. Our shops have a crucial role in Nansa's fundraising and marketing efforts, not only do they generate income, but they allow us to engage directly with our community and raise much needed awareness of the charity and those we support.

In 2022/23 our Earlham Road shop has continued to see an upward projection, with sales reaching a 62% increase against pre-pandemic levels. This continued increase in sales is similar throughout the country in all charity shops. The impact of increased high street prices, and the economic downturn means charity shops are feeling the benefit. This site benefits from a demographic that is very keen on recycling and the environment, with an environmentally motivated greengrocers next door which promotes/sells refill household products, to reduce plastic waste.

Our Thorpe Avenue shop re-opened in October (following a period of closure due to structural damage). Thankfully, business continuity insurance provided us with a means of avoiding closure or job-losses and we can see that the shop is starting to perform well again.

2022/23 saw our online sales (ebay) up 98% against pre-pandemic levels, with an average item sale of £18.44, compared to £3.15 in our best performing charity shop. Nansa does not currently offer traineeships (Train and Trade) in this area of trading, but with increased space, there may be opportunities to provide this service, increase staffing, and increase online sales further.

The retail department have provided work placements and Duke of Edinburgh placements to 3 young people in 2022/23 and they have been very successful. This is a benefit to the charity's reputation of providing quality placements and building partnerships with local schools and organisations. The young people also provide a fresh look at what we are doing and how we are doing it. They are encouraged to give us feedback and an insight in to how their generation like to shop and see stock merchandised, such as in window displays.

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

Achievements and performance (continued)

b. Fundraising/Promotional Activities and Income/Awareness Generation

Flourish

In 2022 Nansa made a pledge to NCC's Flourish Framework which has an ambition for Norfolk to be a county where all children and young people can flourish. The flourish ambition has been inspired by the things young people have told NCC are most important to them:

- family and friends;
- access to learning;
- the opportunity to lead a good life;
- being understood;
- building resilience;
- respect for their individuality;
- feeling safe;
- being healthy.

'Nansa pledges to help the Neurodiverse children and young people of Norfolk to Flourish - it will do this by hosting an inaugural neurodiversity festival in 2023'.

VISIBLE Festival

VISIBLE is a project launched (in 2022) by Nansa for 2023 and beyond. Our first Neurodiversity Festival (sponsored by Loveday and Partners) took place at The Forum (in Norwich) on 31 March and 1 April 2023 (in association with Reflex Theatre).

The aim of our VISIBLE project is to design and facilitate an annual calendar of events and workshops that help to increase awareness of what many refer to as 'invisible conditions' – including but not limited to ADHD, Autism, Dyslexia.

*Together - we can influence change countywide,
Together - we can listen, and we can learn,
Together - we can be heard, and we can be VISIBLE!*

During the festival we had a range of guests who hosted FREE discussions and workshops in the AUDITORIUM and the VIEW. There was also a range of exhibits (information stands) facilitated by local agencies, charities, and projects, offering services for and/or championing a more inclusive community for those with neurodivergent conditions.

Over 500 people attended our Visible Voice discussions, of which 327 pre-booked a space. The most popular session was a discussion on ADHD which we facilitated on both days. A further 100 people attended workshops during the festival, of which 72 pre-booked a space. The most popular workshop was a session facilitated by Nansa's Sleep Service.

The VISIBLE project, in addition to promoting our charitable activities and support of those with SEND and neurodiversity (ND), allowed us to:

- attract corporate sponsorship;
- build new partnerships with other charities and organisations;
- increase awareness of Nansa (and our work) in the local community;
- explore new work, diversifying our charitable activities and connecting with beneficiaries outside of our usual building-based programmes.

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

Achievements and performance (continued)

Events Fundraising

Events fundraising had been somewhat challenging during/following the pandemic, but 2023 saw a return to something closer to normality. We facilitated a fashion show and pop-up charity shop event that promoted sustainable/accessible clothing. Our Woodcock Road site held a Christmas Fair, which offered children with SEND an opportunity to meet Santa in a SEND friendly environment and raised over £1.5k for the charity. Our most successful event in 2022/23, in terms of fundraising, was Run Norwich, with 21 runners taking part, raising over £6k for Nansa.

Other Fundraising

Nansa has collection tins/boxes in various shops and premises across Norfolk, in 2022/23 these raised over £2k for the charity. Nansa also received over £200k from generous grant making trusts and foundations. This included, over £70k from the National Lottery Reaching Communities Fund (towards our SENsational Families Programme), and a further £10k from the National Lottery towards our Link-Up service. The Link-Up service was also awarded over £18k from Scope and £2k from the East of England Coop.

We were overwhelmed by the generosity of so many Trusts and Foundations this year, and special thanks goes to the Norfolk Community Foundation, their continued support enables us to connect with, and secure support from, a huge number of generous donors.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as **£410,618**, based on the budget for the year ended 31 March 2024.

As at 31 March 2023 free reserves (comprising unrestricted net current assets) amounted to **£251,009** (2022 - £324,032).

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

c. Key performance indicators

	2023	2022
Increase in Trading Income	17.4%	56.6%
Increase/(Decrease) in LA Funding / Service user fee income	16.6%	-10.1%
(Decrease)/Increase in Donations / grants / legacies	-10.0%	1.9%
Increase in Total Income	7.2%	8.6%
Increase in Total Expenditure	19.0%	6.5%
Free Reserves / Total Expenditure	15.5%	23.8%
Free Reserves	£	£
Net Current Assets	516,887	605,181
Less: Restricted funds (excl assets)	- 265,878	- 281,149
	251,009	324,032
Reserves policy is minimum 3 Months reserves		
Expenditure per 2023/24 budget	£1,642,470	
minimum reserves required for 2023/24	£410,618	

d. Principal funding

Norfolk County Council provides the principal funding to enable the objectives of the charity to be carried out.

The government financial support received in relation to Covid in the prior year was accounted for as grant income. Nansa received no government support in 2023 (2022 - £35,963, £2,378 being in *fulough claims* and £33,585 in *infection control grants*).

e. Results

Nansa made a surplus of **£68,556** in the year ended 31 March 2023. This comprised a surplus of **£83,827** on unrestricted funds and a deficit of **£15,271** on restricted funds.

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

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, Charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company 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 company being wound up, members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

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

Under the requirements of the Memorandum and Articles of Association, a third of those on Nansa's Board of Trustees must retire at the AGM each year, and should they wish, they may stand for re-election. In addition, any Trustee appointed during the working year will also stand for election at the AGM. The Board of Trustees consists of Trustees with a broad range of experience and skills, from legal knowledge to financial acumen and first-hand knowledge of disability issues.

We note the resignation of David Brief (Treasurer) and Diana Keyzor from Nansa's Board of Trustees. We thank them for their time with us and we welcome Lisa Snary to the Board as Treasurer with effect 23 May 2022.

c. Organisational structure and decision-making policies

The Trustees meet on a frequent basis, with a minimum of 6 meetings per year. The Chair of the Trustees is John Sorrell. The day to day running of the charity is delegated to the Chief Executive Officer.

Nansa's Management Team consists of the following who bring a wealth of experience and technical skills from their fields:

Leon Knight-Smith	Chief Executive Officer
Ann Wootton	Head of Finance and Business Support (01.03.2023)
Carol Elkerton	Head of Finance and Business Support (until 28.02.2023)
Amanda Lockwood	Head of Retail and Partnerships
Michelle Dungar	Head of Adults and Careers Services
Sarah Harrison	Head of Advocacy and Participation
Edward Maxfield	Head of Children and Family Services (until 30.06.23)

d. Policies adopted for the induction and training of Trustees

All Trustees are offered induction training upon joining the Board of Trustees and are given a "FactFile" about Nansa's work, as well as a copy of the charity's Memorandum and Articles of Association and the latest Annual Report. They are kept informed of any relevant training courses and offered the opportunity to attend these on Nansa's behalf. 'Leadership team' workshops are held jointly for Trustees and the Management Team on a regular basis.

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

Structure, governance and management (continued)

e. Financial risk management

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

Plans for future periods

In October 2023, The Senior Management Team will meet with the Board of Trustees for our next annual away day. This provides an opportunity for us to review our strategy (the roadmap ahead) and to finalise a 5-year plan for the purposes of sharing a summary with the wider organisation and other external stakeholders.

In July 2023, a decision was made to sell Nansa's charity shop on Kabin Road in Norwich. Kabin Road is the only shop the charity owns (freehold), and the only shop that is unable to facilitate traineeships (Train and Trade) due to accessibility issues. The sale of Kabin Road will allow us to explore new (rental) premises across Norfolk. Our intention is to connect with communities outside of Norwich and offer opportunities (traineeships) to people with SEND in other catchment areas outside of Norwich.

Traditionally known as a School for Parents, in September 2023, our building-based services at the family centre will be rebranded to reflect the modern family, and the changing/wider cohort of people accessing the service. The service will become 'Steps & Stages'; funded by Norfolk County Council and the NHS Norfolk and Waveney Integrated Care Board. Steps & Stages offers specialist early interventions that promote the development of pre-school children, who have a range of special educational needs and disabilities. Sessions are holistically tailored to meet the specific needs of every child, and are provided, FREE, to families of children:

- with delayed development or motor learning difficulties,
- with confirmed or suspected Autism Spectrum Conditions,
- who require support with social interactions, and/or
- who face developmental challenges relating to complex sensory needs and/or communication/engagement.

The highly skilled and trained Steps & Stages team are dedicated to helping parents and carers learn essential techniques that support their child's physical, social, and cognitive development; informed and inspired by a range of specialist early intervention approaches, including, but not limited to:

- Conductive Education, and
- Attention Autism.

Our Visible Festival was a huge success this year, and so we plan to repeat the event in 2024. We want to continue the conversation, promote the advocacy and participation of those with lived experience of exclusion, and raise awareness amongst wider communities around inclusion and equity for those who are neurodiverse or have SEND.

In 2024 we also plan to formalise our fundraising strategy; this will include an annual appeal, supported by promotional literature in-print and online. We will also seek support from an external third-party to assist us with sharing our story to a wider audience, thus capturing interest and support from new donors, trusts, and other organisations.

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

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



.....
J Sorrell

(Chair of Trustees)

Date: 11 September 2023

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD

Opinion

We have audited the financial statements of Nansa (the 'charity') for the year ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Responsibilities of Trustees

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

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:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with those charged with governance.
- We inquired of those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of those charged with governance and obtaining additional corroborative evidence as required.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc ACA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

Date: 18 September 2023

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	485,075	28,355	513,430	569,899
Charitable activities	4	37	796,305	796,342	683,155
Other trading activities	5	-	375,494	375,494	319,894
Investments	6	-	3,348	3,348	2,338
Total income		485,112	1,203,502	1,688,614	1,575,286
Expenditure on:					
Raising funds	7	-	322,980	322,980	368,881
Charitable activities	8	402,057	896,532	1,298,589	994,116
Total expenditure		402,057	1,219,512	1,621,569	1,362,997
Net income/(expenditure) before net gains/(losses) on investments		83,055	(16,010)	67,045	212,289
Net gains/(losses) on investments		-	1,511	1,511	(629)
Net income/(expenditure)		83,055	(14,499)	68,556	211,660
Transfers between funds	18	(98,326)	98,326	-	-
Net movement in funds		(15,271)	83,827	68,556	211,660
Reconciliation of funds:					
Total funds brought forward		281,149	948,701	1,229,850	1,018,190
Net movement in funds		(15,271)	83,827	68,556	211,660
Total funds carried forward		265,878	1,032,528	1,298,406	1,229,850

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

The notes on pages 25 to 46 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	911,779	778,923
Investments	13	15,477	13,966
		<u>927,256</u>	<u>792,889</u>
Current assets			
Stocks	14	-	130
Debtors	15	130,652	59,268
Cash at bank and in hand		483,242	614,838
		<u>613,894</u>	<u>674,236</u>
Creditors: amounts falling due within one year	16	(97,007)	(69,055)
Net current assets		<u>516,887</u>	<u>605,181</u>
Total assets less current liabilities		<u>1,444,143</u>	<u>1,398,070</u>
Creditors: amounts falling due after more than one year	17	(145,737)	(168,220)
Total net assets		<u><u>1,298,406</u></u>	<u><u>1,229,850</u></u>
Charity funds			
Restricted funds	18	265,878	281,149
Unrestricted funds	18	1,032,528	948,701
Total funds		<u><u>1,298,406</u></u>	<u><u>1,229,850</u></u>

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

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

However, an audit is required in accordance with section 144 of the Charities Act 2011.

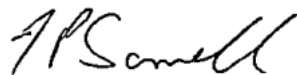
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

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



J Sorrell
(Chair of Trustees)
Date: 11 September 2023

The notes on pages 25 to 46 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net cash used in operating activities	64,756	286,407
Cash flows from investing activities		
Dividends, interests and rents from investments	-	<i>(1,038)</i>
Purchase of tangible fixed assets	(165,851)	<i>(8,918)</i>
Proceeds from sale of investments	-	<i>1,295</i>
Net cash used in investing activities	(165,851)	(8,661)
Cash flows from financing activities		
Repayments of borrowing	(21,377)	<i>(20,123)</i>
Interest paid	(9,124)	<i>(10,377)</i>
Net cash used in financing activities	(30,501)	(30,500)
Change in cash and cash equivalents in the year	(131,596)	247,246
Cash and cash equivalents at the beginning of the year	614,838	<i>367,592</i>
Cash and cash equivalents at the end of the year	483,242	<i>614,838</i>

The notes on pages 25 to 46 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

1. General information

Norfolk and Norwich SEND Association Ltd is a private company limited by guarantee and incorporated in England and Wales, registration number 02854806. The registered office is 33 Woodcock Road, Norwich, NR3 3TT.

The members of the company are the Trustees named on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Over 50 years
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% reducing balance
Office equipment	- 15% reducing balance & 33% straight line

2.6 Investments

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

2.11 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.13 Fund accounting

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

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

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

2.14 Acquisition of SENSational Families

The acquisition of SENSational Families (Registered Charity 1173051) involved the transfer of the identifiable assets, liabilities and operations of the charity for £Nil consideration. The substance of the transfer is that of a gift and it has been accounted for on that basis as set out below - see Note 3.

The assets, which were made up wholly of cash at bank, were transferred on the transfer date with the corresponding amount recognised in donations.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	1,197	23,305	24,502
Grants	473,480	5,050	478,530
Transfer from SENSational Families	10,398	-	10,398
Total 2023	485,075	28,355	513,430

On 18 January 2022 the entire assets, liabilities and operations of SENSational Families (Registered Charity 1173051) transferred to Norfolk and Norwich SEND Association Ltd for £Nil consideration. The fair value of assets and liabilities received of £80,010 was recognised within income in the year ended 31 March 2022.

During the year to 31 March 2023 a further and final cash balance of £10,398 was transferred to Norfolk and Norwich SEND Association from SENSational Families.

From 18 January 2022 the operations have been carried out through Norfolk and Norwich SEND Association Ltd.

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	-	16,310	16,310
Legacies	5,000	-	5,000
Grants	420,531	48,048	468,579
Transfer from SENSational Families	80,010	-	80,010
Total 2022	505,541	64,358	569,899

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

4. Income from charitable activities

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Children and Family Services	-	24,716	24,716
Adult Family Services	37	636,404	636,441
Train and Trade	-	133,972	133,972
Retail	-	-	-
Association	-	1,213	1,213
Total 2023	37	796,305	796,342
	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Children and Family Services	7	27,131	27,138
Adult Family Services	-	532,798	532,798
Train and Trade	-	109,089	109,089
Retail	20	10,000	10,020
Association	-	4,110	4,110
<i>Total 2022</i>	<i>27</i>	<i>683,128</i>	<i>683,155</i>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2023 £	Total funds 2023 £
Charity shops	375,494	375,494

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Charity shops	319,894	319,894

6. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Investment income - listed investments	3,348	3,348

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income - listed investments	2,338	2,338

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2023 £	Total funds 2023 £
Wages and salaries	175,788	175,788
National Insurance	10,362	10,362
Pension costs	4,262	4,262
Depreciation	9,073	9,073
Other costs	105,637	105,637
Support costs	17,858	17,858
Total 2023	<u>322,980</u>	<u>322,980</u>

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Wages and salaries	18,173	191,781	209,954
National Insurance	1,087	9,457	10,544
Pension costs	185	3,966	4,151
Depreciation	-	8,857	8,857
Other costs	10,193	107,573	117,766
Support costs	-	17,609	17,609
<i>Total 2022</i>	<u>29,638</u>	<u>339,243</u>	<u>368,881</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Children and Family Services	308,342	1,323	309,665
Adult Family Services	10,798	631,221	642,019
Train and Trade	82,370	136,768	219,138
Association	547	127,220	127,767
Total 2023	402,057	896,532	1,298,589

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Children and Family Services	170,941	18,721	189,662
Adult Family Services	15,284	488,820	504,104
Train and Trade	85,687	112,233	197,920
Association	10,599	91,831	102,430
<i>Total 2022</i>	<i>282,511</i>	<i>711,605</i>	<i>994,116</i>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

8. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £
Children and Family Services	261,961	262	47,442	309,665
Adult Family Services	549,698	2,413	89,908	642,019
Train and Trade	192,976	-	26,162	219,138
Association	92,524	21,248	13,995	127,767
Total 2023	1,097,159	23,923	177,507	1,298,589
	<i>Staff costs 2022 £</i>	<i>Depreciation 2022 £</i>	<i>Other costs 2022 £</i>	<i>Total 2022 £</i>
Children and Family Services	159,288	309	30,065	189,662
Adult Family Services	441,733	2,499	59,872	504,104
Train and Trade	172,228	-	25,692	197,920
Association	58,386	18,763	25,281	102,430
<i>Total 2022</i>	<i>831,635</i>	<i>21,571</i>	<i>140,910</i>	<i>994,116</i>

9. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £5,040 (2022 - £4,300), and accountancy fees of £1,260 (2022 - £1,820).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

10. Staff costs

	2023 £	2022 £
Wages and salaries	1,184,597	970,097
Social security costs	74,496	62,549
Contribution to defined contribution pension schemes	28,478	23,638
	<u>1,287,571</u>	<u>1,056,284</u>

During the year the charity made a non-contractual severance payment of £8,434 (2022: £Nil).

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

	2023 No.	2022 No.
Direct charitable	71	55
Trading	7	7
Management and administration	6	6
	<u>84</u>	<u>68</u>

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

Key management personnel consist of the Chief Executive Officer, Head of Finance and Business Support, Head of Retail and Partnerships, Head of Adults and Careers Services, Head of Advocacy and Participation and Head of Children and Family Services.

The total remuneration for key management personnel, including employer pension contributions and employer national insurance contributions, for the year totalled **£233,721** (2022 - £174,834).

11. Trustees' remuneration and expenses

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation					
At 1 April 2022	508,668	347,966	31,995	123,420	1,012,049
Additions	30,610	135,241	-	-	165,851
At 31 March 2023	<u>539,278</u>	<u>483,207</u>	<u>31,995</u>	<u>123,420</u>	<u>1,177,900</u>
Depreciation					
At 1 April 2022	50,295	56,028	27,965	98,838	233,126
Charge for the year	10,785	15,587	1,007	5,616	32,995
At 31 March 2023	<u>61,080</u>	<u>71,615</u>	<u>28,972</u>	<u>104,454</u>	<u>266,121</u>
Net book value					
At 31 March 2023	<u>478,198</u>	<u>411,592</u>	<u>3,023</u>	<u>18,966</u>	<u>911,779</u>
At 31 March 2022	<u>458,373</u>	<u>291,938</u>	<u>4,030</u>	<u>24,582</u>	<u>778,923</u>

The carrying amount of freehold property pledged as security is **£478,198** (2022: £458,373).

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

13. Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2022	13,966
Revaluations	1,511
	<u>15,477</u>
At 31 March 2023	<u>15,477</u>
 Net book value	
At 31 March 2023	15,477
At 31 March 2022	<u>13,966</u>

14. Stocks

	2023 £	2022 £
Finished goods and goods for resale	-	130
	<u>-</u>	<u>130</u>

15. Debtors

	2023 £	2022 £
Due within one year		
Trade debtors	84,661	40,183
Other debtors	11,017	5,202
Prepayments and accrued income	34,974	13,883
	<u>130,652</u>	<u>59,268</u>

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

16. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Bank loans	22,756	21,650
Trade creditors	16,327	-
Other taxation and social security	16,760	-
Other creditors	8,427	2,883
Accruals and deferred income	32,737	44,522
	97,007	69,055
	2023	2022
	£	£
Deferred income at 1 April 2022	29,560	55,231
Resources deferred during the year	22,926	29,560
Amounts released from previous periods	(29,560)	(55,231)
	22,926	29,560

Deferred income relates to performance related grants where entitlement to the income arises in future periods. The deferred income brought forward was released in the year.

The bank loan due within one year amounting to **£22,756** (2022 - £21,650) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

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

17. Creditors: Amounts falling due after more than one year

	2023	<i>2022</i>
	£	<i>£</i>
Bank loans	145,737	<i>168,220</i>
	<u>145,737</u>	<u><i>168,220</i></u>

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2023	<i>2022</i>
	£	<i>£</i>
Payable or repayable by instalments	42,454	<i>69,965</i>
	<u>42,454</u>	<u><i>69,965</i></u>

The bank loan due after more than one year amounting to **£145,737** (2022 - £168,220) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted funds						
General Funds	<u>948,701</u>	<u>1,203,502</u>	<u>(1,219,512)</u>	<u>98,326</u>	<u>1,511</u>	<u>1,032,528</u>
Restricted funds						
Children and Family Services	100,925	200,479	(308,343)	6,939	-	-
Adult Centre	-	13,521	(10,798)	-	-	2,723
Train and Trade Association	6,341	81,621	(82,369)	-	-	5,593
	<u>173,883</u>	<u>189,491</u>	<u>(547)</u>	<u>(105,265)</u>	<u>-</u>	<u>257,562</u>
	<u>281,149</u>	<u>485,112</u>	<u>(402,057)</u>	<u>(98,326)</u>	<u>-</u>	<u>265,878</u>
Total of funds	<u><u>1,229,850</u></u>	<u><u>1,688,614</u></u>	<u><u>(1,621,569)</u></u>	<u><u>-</u></u>	<u><u>1,511</u></u>	<u><u>1,298,406</u></u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds (continued)

The **Children and Family Services** fund covers all activities that Nansa carries out with service users from birth to age 18 years. This includes:

Conductive Education (School for Parents) - a pre-school development programme for children with cerebral palsy/other motor disabilities.

All Aboard - providing direct developmental support for the children with disabilities along with behavioural and emotional support tailored to the needs of the family as a whole.

Nansa Sleep Counselling Service - a family support information service which provides children with disabilities and their families with better access to the information they need to receive relevant support and services.

Youth and Transition Services - includes Milestones and DRAGONS. Milestones consists of weekend and school-holiday leisure, activity and transition groups for 18-25 year olds with SEND. DRAGONS project is a peer review programme promoting advocacy and participation for young people with SEND.

The **Adult Centre** fund covers all activities for adult service users at the main site on Bowthorpe Road.

The **Train and Trade** programme is a careers support service offering employability opportunities and traineeships for adults with SEND.

The **Retail** fund consists of the charity retail outlets. At the year end the charity operated 5 charity shops plus 1 online selling site. Restricted fund income and expenditure in the prior year related to Covid grant funding.

The **Association** department covers the central costs not directly applicable to delivering services. A transfer out of the fund into unrestricted funds has been made during the year in respect of fixed assets purchased with restricted funding for which the ongoing use of the assets within the charity is not restricted.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2022 £</i>
Unrestricted funds						
General Funds	938,227	1,069,718	(1,050,848)	(7,767)	(629)	948,701
Restricted funds						
Children and Family Services	1,898	272,022	(170,941)	(2,054)	-	100,925
Adult Centre	170	4,081	(15,284)	11,033	-	-
Train and Trade	2,984	89,044	(85,687)	-	-	6,341
Retail	-	29,638	(29,638)	-	-	-
Association	74,911	110,783	(10,599)	(1,212)	-	173,883
	79,963	505,568	(312,149)	7,767	-	281,149
Total of funds	1,018,190	1,575,286	(1,362,997)	-	(629)	1,229,850

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
General funds	948,701	1,203,502	(1,219,512)	98,326	1,511	1,032,528
Restricted funds	281,149	485,112	(402,057)	(98,326)	-	265,878
	<u>1,229,850</u>	<u>1,688,614</u>	<u>(1,621,569)</u>	<u>-</u>	<u>1,511</u>	<u>1,298,406</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	938,227	1,069,718	(1,050,848)	(7,767)	(629)	948,701
Restricted funds	79,963	505,568	(312,149)	7,767	-	281,149
	<u>1,018,190</u>	<u>1,575,286</u>	<u>(1,362,997)</u>	<u>-</u>	<u>(629)</u>	<u>1,229,850</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	911,779	911,779
Fixed asset investments	-	15,477	15,477
Current assets	288,804	325,090	613,894
Creditors due within one year	(22,926)	(74,081)	(97,007)
Creditors due in more than one year	-	(145,737)	(145,737)
Total	265,878	1,032,528	1,298,406

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	778,923	778,923
Fixed asset investments	-	13,966	13,966
Current assets	310,709	363,527	674,236
Creditors due within one year	(29,560)	(39,495)	(69,055)
Creditors due in more than one year	-	(168,220)	(168,220)
Total	281,149	948,701	1,229,850

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	68,556	211,660
Adjustments for:		
Depreciation charges	32,995	30,428
(Gains)/losses on investments	(1,511)	629
Interest paid	9,124	10,377
Decrease in stocks	130	-
Decrease/(increase) in debtors	(71,384)	60,132
Increase/(decrease) in creditors	26,846	(26,819)
Net cash provided by operating activities	64,756	286,407

22. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	483,242	614,838
Total cash and cash equivalents	483,242	614,838

23. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	614,838	(131,596)	-	483,242
Debt due within 1 year	(21,650)	21,377	(22,483)	(22,756)
Debt due after 1 year	(168,220)	-	22,483	(145,737)
	424,968	(110,219)	-	314,749

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

24. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to **£28,478** (2022 - £23,638) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

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

	2023	<i>2022</i>
	£	<i>£</i>
Not later than 1 year	43,450	<i>40,900</i>
Later than 1 year and not later than 5 years	68,375	<i>62,042</i>
Later than 5 years	5,163	<i>5,313</i>
	116,988	<i>108,255</i>

26. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.

Accounts



NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees J Sorrell, Chair
D Brief, Treasurer (resigned 17 May 2022)
L Snary, Treasurer (appointed 23 May 2022)
G Doy
M Smith
E Mitchell
D Keyzor (resigned 24 May 2022)

Company registered number 02854806

Charity registered number 1027466

Registered office 33 Woodcock Road
Norwich
Norfolk
NR3 3TT

Company secretary C Elkerton

Chief executive officer L Knight-Smith

Independent auditor MA Partners Audit LLP
Chartered Accountants
7 The Close
Norwich
Norfolk
NR1 4DJ

Bankers Santander
Natwest

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

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

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

Objectives and activities

a. Policies and objectives

Norfolk and Norwich Send Association Ltd ("Nansa") was founded in 1954 by a group of families; for the purposes of providing meaningful and enriching activities and support to their adult children with cerebral palsy.

In the 68 years since; Nansa has grown to provide a far wider range of specialist provision, for people of all ages living with disabilities and/or those with complex behavioural, sensory, or developmental needs.

Nansa provides support from infancy; often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through an innovative and therapeutic response programme.

Nansa's support for adults includes a wide range of services; everything from traditional building-based support to employability traineeships exploring the real world of work.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

In June 2020, Nansa (formerly Norfolk and Norwich Scope Association) changed its name to Norfolk and Norwich SEND Association Ltd. Send stands for Special Educational Needs and Disabilities, and moving forward, Nansa aims to be a catalyst for real change, across the region, for those living with, or caring for others with, disabilities and/or complex developmental needs.

Nansa will promote and embrace partnerships with other providers and agencies offering SEND support services throughout Norfolk. As before, we will continue to;

- be ambassadors for inclusion,
- empower people with disabilities to achieve their goals,
- open doors to opportunities,
- develop and support personal growth,
- challenge assumptions and encourage aspirations,
- and promote a collaborative association of support for people with Special Educational Needs and Disabilities, countywide

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Objectives and activities (continued)

c. Risk management

Policies and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors at both centres and at Nansa's charity shops; and these are regularly reviewed by the Senior Management Team. These, together with all the major risks to which the charity is exposed, are regularly reviewed by the Board of Trustees.

Achievements and performance

a. Review of activities

2021/22 was an exciting period of change for Nansa. After working collaboratively with a local SEND charity, SENSational Families, during the pandemic, we decided to explore whether a formal merger would be advantageous for our respective organisations and those we support.

SENSational Families provides help and advice to families in Norfolk with children and young people affected by special educational needs or disabilities. Their services support parents from pregnancy through to birth, and ongoing with families of young people up to 25 years old. Parents can self-refer to a family adviser support system for face-to-face and virtual support groups.

Alongside Nansa, the charity's support groups have provided opportunities for parents and carers to further educate themselves in areas that will help them understand and care for their child more effectively, while increasing public awareness of special educational needs and disabilities.

Our collaboration began in 2020 when Nansa approached SENSational Families to appear in their documentary Navigating the New Normal. The film, which is available on YouTube, documented how each service adapted during the initial lockdown period and throughout 2020. After the film's release, funding was secured for SENSational Families to deliver weekly support and advice groups out of the Nansa Family Centre on Woodcock Road in Norwich.

Hosting the family support groups was a real success. The Family Support advisers from SENSational Families have an incredible wealth of knowledge and experience supporting families with SEND. Their advice service wonderfully complements the specialist provision Nansa already provides.

The collaboration between Nansa and SENSational Families proved so successful that the Trustees of both charities formed a joint planning committee to discuss whether a merger could ensure increased support for families and better long-term sustainability for both organisations. This resulted in SENSational Families formally joining Nansa.

SENSational Families were the second SEND offering to formally join Nansa during the 2021/22 period. In June 2021, the Disability Real Action Group of Norfolk (DRAGONS) also formally joined the charity after many years of collaborative work.

Sarah Harrison, Head of Advocacy and Participation at Nansa (and DRAGONS Lead) said: "Nansa is such an inclusive and welcoming home for SEND support programmes such as the DRAGONS project and SENSational Families. Formally joining forces will enrich the programmes and allow for growth and development with greater levels of support."

We are delighted to welcome SENSational Families to Nansa and are so grateful to their former CEO Nicki and trustees for their support throughout the planning and due diligence process. Their guardianship to date has seen SENSational Families grow into a vital and much-loved service accessed by hundreds of

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

beneficiaries countywide. We thank them for entrusting Nansa to facilitate the next chapter in their story and we look forward to working alongside our new colleagues.

Through identifying and celebrating, that which we do so well at Nansa, we are increasingly able to recognise other exceptional provision in the community that has the potential to further benefit our service-users. As a local service, we have re-emphasised the importance of sign-posting to (and working collaboratively with) other agencies and charities across Norfolk. In doing so, we have a greater understanding of collaboration, the importance of partnerships, and how the delivery of multi-agency services can benefit those we support, as well as the future viability and development of Nansa itself.

In December 2021, we were delighted to learn that Nansa is one of a number of local charities chosen by new creative agency Unbound for support with their brand messaging and public communication in 2022. The brainchild of Nikki Lamb and Michelle Williams, Unbound's mission is to educate and empower charities. The duo has been assisting Nansa throughout 2022 by looking at ways the charity can better emphasise and showcase support for those with SEND.

Support for Families

In addition to the new support offered under the SENSational Families programme, Nansa continued to offer a range of other services for families of children with SEND.

Sleep

Our Sleep Service, which secured funding from the Masonic Charitable Foundation (MCF) to operate from 1st April 2018 for three years, has been an outstanding success. Our Sleep Practitioners have worked with families to address their child's sleep disturbance. Feedback from parents continues to show that the impact of this support can be life-changing for the whole family. The service has provided parents with a tailored and holistic response programme; that they themselves can adapt, with support, and enact as a family in their own home. In March 2021, the funding from the MCF came to an end, but the service was able to continue thanks to funding secured from the Norfolk & Waveney NHS clinical commissioning groups.

Moving forward, we are considering ways in which we can expand our Sleep Service by increasing capacity to facilitate face-to-face and remote support. We are delighted to develop this service, post March 2021, alongside Norfolk & Waveney NHS clinical commissioning groups who have tentatively expressed their desire to continue their support of the Sleep Service into 2023 and beyond.

School for Parents

Our School for Parents service continues, thanks to funding from Norfolk & Waveney NHS clinical commissioning groups and Norfolk County Council. School for Parents uses a holistic approach known as Conductive Education (CE). Specially trained staff are dedicated to helping parents and carers learn essential techniques that support their child's physical, social and cognitive development. The CE philosophy, developed by Peto in Hungary, is based on the belief that every young child has the capability to improve their neural connections through a properly guided programme. This is an approach that works most effectively with young children while their neural pathways are still developing rapidly.

Qualified staff deliver regular CE sessions to small groups of parents and their children, focusing on a range of techniques that develop gross and fine motor skills; muscle tone; control and flexibility and cognitive skills. Sessions last 60 – 90 minutes and take place in the relaxed setting of the Nansa Family Centre, where there is a range of specialist equipment and resources designed to support the learning.

Thanks to funding from various streams and supporters, 2021/22 saw the continuation of our All Aboard

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

Achievements and performance (continued)

programme; which aims to provide families of children with disabilities a wide range of early interventions and specialist support, all conveniently in one place, under one roof. The programme is inclusive, not only does it provide direct developmental support for the children with disabilities, but it also offers behavioural and emotional support tailored to the needs of the family as a whole, including siblings. 'All Aboard' is delivered across 40 (term-time) weeks of the year, offering a range of provision from Monday to Friday, which includes:

Attention

These sessions are delivered weekly; parents and children will receive group and one-to-one support from specialist staff who are trained in the use of Attention Autism.

Attention Autism is an early intervention model designed by Gina Davies, Specialist Speech and Language Therapist. It aims to develop natural and spontaneous communication through the use of visually based and highly motivating activities.

Engage

These sessions are exclusive for children attending with one parent/carer, whereas other sessions invite siblings and extended family along too. The sessions are underpinned by the structure of our 'Attention Autism' groups but are specifically designed for those with other diagnoses (not Autism) and developmental challenges relating to complex sensory needs and/or communication/ engagement.

Support for young people

During 2021/22, Nansa provided a range of opportunities for young people with disabilities, these included Milestones, DRAGONS and On Track.

On Track

Our Building Better Opportunities partnership, On Track, (funded by the European Social Fund and National Lottery Community Fund) received an extension, and will now continue to run up until 31 March 2023.

On Track is a service provided to young people in Norfolk who have multiple and complex needs. The project helps to support young people aged 16-24 to get into education, training or employment. On Track is a joint initiative, led by The Matthew Project, working in partnership in Norfolk, with Nansa, GYROS, The Prince's Trust and YMCA Norfolk. In January 2021 we appointed a third full-time coach for the On Track project due to increased demand following the pandemic restrictions throughout 2020.

The DRGAONS project

The DRAGONS Project began in 2011 (under a different name) as an independent organisation and, although based at Nansa, the project was not actually part of the charity. They became the 'DRAGONS' after a consultation with participants in 2016 and in April 2021 the project formally joined Nansa. Nansa and the DRAGONS, aim to increase opportunities for advocacy and participation, in Norfolk, for young people with SEND.

The group now has a wide range of experience and have done quite a lot of things, including; reviewing and commissioning short break services for Norfolk County Council's Children with Disabilities team; facilitating interviews for senior posts in the council; and reviewing the accessibility of local sports and leisure facilities.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

Milestones

The Milestones service continued to give young people a range of opportunities to develop their skills further towards independence and adulthood; but face-to-face provision has continued every other Saturday with smaller group sizes. Milestones re-introduced face-to-face holiday provision in Easter 2021 and provided 3 days per week throughout the summer holidays alongside the usual fortnightly Saturdays. Milestones is commissioned by Norfolk County Council who have ensured ongoing funding throughout the pandemic at usual levels in spite of the reduced capacity.

Support for Adults

In 2021 we continued re-engaging our members in physical building-based support with an aim to achieve 30 attendees daily by July 2021 (70% of our pre-pandemic capacity); we were given reassurance from NCC that our existing level of income would remain in place until that time, followed by a financial transition period (July 2021 to March 2022) that commits to ensuring our funding is no less than 80% of our pre-pandemic award. At this point all income from NCC will be based on actual delivery as it was prior to the initial lockdown in 2020. This financial arrangement also encompasses the aforementioned Milestones project and our traineeships and work experience opportunities (Train and Trade). Train and Trade is Nansa's careers support service; offering a range of traineeships that aim to break down the barriers those with disabilities face when seeking to gain employment or access meaningful volunteer opportunities. Prior to the pandemic we provided up to 4 placements per day in 3 of our charity shops in Norwich as well as other supported community work placements facilitated in partnership with external local employers.

With funding secured from the New Anglia LEP and Garfield Weston Foundation we were able to reinstate our supported community work placements in 2021. The project was facilitated in partnership with local enterprise/employer, Wroxham Barns, and was launched in June 2021. Through a Supported Community Work Placement the trainees can explore a more authentic work opportunity and begin to further themselves towards their ultimate aim; gainful paid employment. Nansa's outreach team will provide as much, or as little, support as is required under continual review, ensuring progression, development and increased levels of confidence and independence.

Our Link-up services (offering social/leisure opportunities) had been facilitated online during 2020 with a return to physical face-to-face provision in May 2021. Link-up was able to operate a FREE service throughout 2021/22 thanks to a successful grants-fundraising approach.

In Autumn 2021, Nansa was delighted to receive £165,000 for urgent and necessary roofing works at our Adults' Centre on Bowthorpe Rd in Norwich. Norfolk County Council has handed out £1.02 million to 25 different organisations, with grants ranging £3,400 all the way up to £250,000.

Andrew Proctor, Leader of Norfolk County Council, said:

"Our county's voluntary and community groups are an essential part of Norfolk's infrastructure and that has been demonstrated by the excellent work they have done and continue to do in the pandemic. The funding through the Social Infrastructure Fund will support some of Norfolk's most vulnerable people and communities and enable them to safely come together again to enjoy a range of activities in improved facilities."

In total, the fund saw 64 applications with funding requests that totalled almost £5million. This was more than double the number of applications received last year.

The Norfolk Social Infrastructure Fund was established to award £1million to community groups and voluntary organisations for new initiatives or improvements to existing offers or facilities. This year the grant was

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

widened to make more money available for smaller projects, with 25% or £250,000 offered for grants of between £5,000 and £50,000.

Applicants were able to apply for capital grants that support the Council's plan 'Together, for Norfolk', and that help the county recover from the coronavirus pandemic.

We are thrilled to have received this award from Norfolk County Council. Having secured funding for our internal refurbishment during 2020, we then set about securing further funds for the necessary (and quite urgent) repairs and restoration needed on our Adults' Centre roof. We cannot thank NCC enough; this project is the next phase in a range of works that will see us future proof the building for the next generation. With the roofing work complete, we can then seek funding to install solar panels as part of our efforts to reduce our costs and carbon footprint.

Retail and Enterprise

Nansa's retail sales, post pandemic restrictions, were much better than we anticipated, and we finished the year above budget; in particular, our Earlham Road shop saw a dramatic upturn in sales and profit.

Unfortunately, in December, our Thorpe Avenue shop had to cease trading after a car drove into the front of the building. At the time of the accident, this shop was our second-best performer and this was a real hit especially just before the Christmas trade. However, this has not overly impacted the financial position of the charity as we have had assurances that losses will be covered by our business interruption insurance.

In November 2021 we took on the lease of a new premises at St Leonards Road and made the decision to close our Meadow Way shop; relocating our online sales operation (Nansa's eBay). The overall impact of relocating our eBay operation to a larger premises has had several benefits. The extra space at the new site allows for more donations to be stored and organised on-site, thus contributing to an increase in online sales, while also providing additional office space for Nansa to increase the capacity of its core/central team.

The retail department also employed six young people through the government's 'Kickstart' scheme. Kickstart employees were assigned to one of our charity shops (inc. our eBay operation) and were supervised and trained by our own Shop Supervisors to gain retail skills. We developed a training programme for them to work through whilst they were with us, and they all gained a huge amount of self-confidence and skills during their placement, fulfilling the government criteria of increasing their chances of employment. The government funded the places, so the charity benefitted from the additional help whilst also giving these young people the opportunities they needed to gain work skills.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance (continued)

b. Fundraising activities and Income generation

Looking back on the 2020/21 period, Nansa had to rely heavily on income from trusts and grant-awarding entities in the absence of other fundraising activities which were prevented by Covid restrictions at that time. Fundraising for 2021/22 (post pandemic restrictions) has seen a healthy return of income across multiple and more traditional fundraising channels. For example, our Community Events fundraising for 2021/22 achieved an income of £3,285 (against just £390 for 2020/21) and the collection tins we have across various commercial premises in Norfolk generated over £1,200 (against £722 the year before). Levels of committed giving were increased in 2021/22 and income from raffles, tombolas, card sales and personal challenges increased by more than 100% compared to 2020/21.

Nansa did see a reduction in unrestricted fundraising income from grant making trusts. This was due to non-traditional grants resulting from the pandemic and this reduction in unrestricted income has been more than compensated by the restricted Trusts/Grants income which was over £170k in 2021/22 (a £20k+ increase against the previous year).

Our most notable fundraising success in 2021/22 was being awarded £165,000 from Norfolk County Council for the Norfolk Social Infrastructure Fund. This funding enabled us to undertake urgent and necessary roofing works at our Adults' Centre on Bowthorpe Rd in Norwich, plus other improvements to assist with energy efficiency.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as **£394,882**, based on the budget for the year ended 31 March 2023.

As at 31 March 2022 free reserves (comprising unrestricted net current assets) amounted to **£324,032** (2021 - £325,500).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

c. Key performance Indicators

	2022	2021
Increase/(Decrease) in Trading Income	56.6%	-58.4%
(Decrease) in LA Funding / Service user fee income	-10.1%	-0.4%
Increase in Donations / grants / legacies	1.9%	35.5%
Increase/(Decrease) in Total Income	8.6%	-3.2%
Increase/(Decrease) in Total Expenditure	6.5%	-0.8%
Increase Free Reserves / Total Expenditure	25.8%	27.3%
Free Reserves	£	£
Net Current Assets	605,181	393,583
Less: Restricted funds (excl assets)	- 281,149	- 68,083
	324,032	325,500
Reserves policy is minimum 3 Months reserves		
Expenditure per 2022/23 budget	£1,579,528	
minimum reserves required for 2022/23	£394,882	

d. Principal funding

Norfolk County Council provides the principal funding to enable the objectives of the charity to be carried out.

The government financial support received in relation to Covid has been accounted for as grant income. Nansa received a total of **£35,963** (2021 - £219,114) in government support being **£2,378** (2021 - £89,585) "furlough" claims, **£Nil** (2021 - £129,529) retail grants to support the temporary closure of all the charity shops and **£33,585** (2021 - £Nil) of infection control grants.

e. Results

Nansa made a surplus of **£211,660** in the year ended 31 March 2022. This comprised a surplus of **£10,474** on unrestricted funds and **£201,186** on restricted funds.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, Charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company 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 company being wound up, members are required to contribute an amount not exceeding £1.

b. Methods of appointment or election of Trustees

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

Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General meeting. The Board of Trustees consists of trustees with a broad range of experience and skills, from legal knowledge to financial acumen and first-hand knowledge of disability issues.

We note the resignation of David Brief (Treasurer) and Diana Keyzor from Nansa's Board of Trustees. We thank them for their time with us and we welcome Lisa Snary to the Board as Treasurer with effect 23 May 2022.

c. Organisational structure and decision-making policies

The Trustees meet on a frequent basis, with a minimum of 6 meetings per year. The Chair of the Trustees is John Sorrell. The day to day running of the charity is delegated to the Chief Executive Officer.

Each service within the charity has an Advisory Group consisting of nominated trustees, partner organisations / funders, service users and families, and Management Team members.

Nansa's Management Team consists of the following who bring a wealth of experience and technical skills from their fields:

Leon Knight-Smith	Chief Executive Officer
Carol Elkerton	Head of Business Support
Amanda Lockwood	Head of Retail and Partnerships
Michelle Dungar	Head of Adults and Careers Services
Sarah Harrison	Head of Advocacy and Participation

d. Policies adopted for the Induction and training of Trustees

All Trustees are offered induction training upon joining the Board of Trustees and are given a "FactFile" about Nansa's work, as well as a copy of the charity's Memorandum and Articles of Association and the latest Annual Report. They are kept informed of any relevant training courses and offered the opportunity to attend these on Nansa's behalf. 'Leadership team' workshops are held jointly for Trustees and the Management Team on a regular basis.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management (continued)

e. Financial risk management

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

Plans for future periods

Alongside our work with the creative agency (Unbound) mentioned earlier, Nansa plans to review its strategy and direction of travel to ensure that we understand who we are (post-pandemic) and the ways in which we can work to best deliver change and difference in our community for those living with (or supporting those with) SEND in Norfolk.

Strategy days were scheduled in the summer, where our Senior Managers met with Nansa's Board of Trustees to establish 'where we are', 'where we are going', 'why', 'how' etc.

In 2022 we will launch our VISIBLE project, which underpins all of the above. VISIBLE is the working title for Nansa's modern aims, our desire to herald new approaches and promote real change across our communities for people living with (or supporting those with) Special Educational Needs. We want to share our knowledge; promote the advocacy and participation of those with lived experience of exclusion; and raise awareness amongst wider communities around inclusion and equity.

Our first Neurodiversity Festival (sponsored by Loveday and Partners) will take place at The Forum (in Norwich) on 31 March and 1 April 2023.

Together we can influence change countywide.

Together we can listen and we can learn.

Together we can be heard and we can be VISIBLE!

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

Statement of Trustees' responsibilities

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

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

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

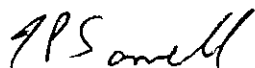
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies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

Disclosure of Information to auditor

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

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

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



.....
J Sorrell
(Chair of Trustees)
Date: 16 November 2022

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD

Opinion

We have audited the financial statements of Nansa (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

Other Information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND
ASSOCIATION LTD (CONTINUED)**

Responsibilities of trustees

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND ASSOCIATION LTD (CONTINUED)

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:

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2011 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with those charged with governance.
- We inquired of those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of those charged with governance and obtaining additional corroborative evidence as required.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial

NORFOLK AND NORWICH SEND ASSOCIATION LTD
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF NORFOLK AND NORWICH SEND
ASSOCIATION LTD (CONTINUED)**

Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc ACA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

Date:

9 December 2022

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	505,541	64,358	569,899	469,334
Charitable activities	4	27	683,128	683,155	755,314
Other trading activities	5	-	319,894	319,894	135,461
Investments	6	-	2,338	2,338	158
Total income		505,568	1,069,718	1,575,286	1,360,267
Expenditure on:					
Raising funds	7	29,638	339,243	368,881	299,029
Charitable activities	8	282,511	711,605	994,116	947,311
Total expenditure		312,149	1,050,848	1,362,997	1,246,340
Net income before net (losses)/gains on investments		193,419	18,870	212,289	113,927
Net (losses)/gains on investments		-	(629)	(629)	3,316
Net income		193,419	18,241	211,660	117,243
Transfers between funds	18	7,767	(7,767)	-	-
Net movement in funds		201,186	10,474	211,660	117,243
Reconciliation of funds:					
Total funds brought forward		79,963	938,227	1,018,190	900,947
Net movement in funds		201,186	10,474	211,660	117,243
Total funds carried forward		281,149	948,701	1,229,850	1,018,190

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

The notes on pages 22 to 42 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	778,923	800,433
Investments	13	13,966	14,852
		<u>792,889</u>	<u>815,285</u>
Current assets			
Stocks	14	130	130
Debtors	15	59,268	119,400
Cash at bank and in hand		614,838	367,592
		<u>674,236</u>	<u>487,122</u>
Creditors: amounts falling due within one year	16	(69,055)	(93,539)
Net current assets		<u>605,181</u>	<u>393,583</u>
Total assets less current liabilities		<u>1,398,070</u>	<u>1,208,868</u>
Creditors: amounts falling due after more than one year	17	(168,220)	(190,678)
Total net assets		<u><u>1,229,850</u></u>	<u><u>1,018,190</u></u>
Charity funds			
Restricted funds	18	281,149	79,963
Unrestricted funds	18	948,701	938,227
Total funds		<u><u>1,229,850</u></u>	<u><u>1,018,190</u></u>

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)
REGISTERED NUMBER: 02854806

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2022

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



J Sorrell
(Chair of Trustees)
Date: 16 November 2022

The notes on pages 22 to 42 form part of these financial statements.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Cash flows from operating activities		
Net cash used in operating activities	286,407	164,589
Cash flows from investing activities		
Dividends, interests and rents from investments	(1,038)	-
Purchase of tangible fixed assets	(8,918)	(108,910)
Proceeds from sale of investments	1,295	-
Net cash used in investing activities	(8,661)	(108,910)
Cash flows from financing activities		
Repayments of borrowing	(20,123)	(19,315)
Interest paid	(10,377)	(11,185)
Net cash used in financing activities	(30,500)	(30,500)
Change in cash and cash equivalents in the year	247,246	25,179
Cash and cash equivalents at the beginning of the year	367,592	342,413
Cash and cash equivalents at the end of the year	614,838	367,592

The notes on pages 22 to 42 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

1. General Information

Norfolk and Norwich Send Association Ltd is a private company limited by guarantee and incorporated in England and Wales, registration number 02854806. The registered office is 33 Woodcock Road, Norwich, NR3 3TT.

The members of the company are the Trustees named on page 1.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure

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

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- Over 50 years
Long-term leasehold property	- Over the term of the lease
Motor vehicles	- 25% reducing balance
Office equipment	- 15% reducing balance & 33% straight line

2.6 Investments

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. The fair value of donated stock has not been included in these accounts on the basis that it is impractical to obtain a fair value due to the volume of low-value items received and the absence of detailed stock control systems and records.

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

2.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.13 Fund accounting

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

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

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

2.14 Acquisition of SENSational Families

The acquisition of SENSational Families (Registered Charity 1173051) involved the transfer of the identifiable assets, liabilities and operations of the charity for £Nil consideration. The substance of the transfer is that of a gift and it has been accounted for on that basis as set out below - see Note 3.

The assets, which were made up wholly of cash at bank, were transferred on the transfer date with the corresponding amount recognised in donations.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	16,310	16,310
Legacies	5,000	-	5,000
Grants	420,531	48,048	468,579
Transfer from Sensational Families	80,010	-	80,010
Total 2022	505,541	64,358	569,899

On 18 January 2022 the entire assets, liabilities and operations of SENSational Families (Registered Charity 1173051) transferred to Norfolk and Norwich Send Association Ltd for £Nil consideration. The fair value of assets and liabilities received of £80,010 is recognised within income. From 18 January 2022 the operations have been carried out through Norfolk and Norwich Send Association Ltd.

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	3,390	63,007	66,397
Legacies	9	-	9
Grants	256,922	146,006	402,928
Total 2021	260,321	209,013	469,334

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

4. Income from charitable activities

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Children and Family Services	7	27,131	27,138
Adult Family Services	-	532,798	532,798
Train and Trade	-	109,089	109,089
Retail	20	10,000	10,020
Association	-	4,110	4,110
Total 2022	27	683,128	683,155

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Children and Family Services	8,254	34,829	43,083
Adult Family Services	-	509,618	509,618
Train and Trade	-	156,783	156,783
Retail	-	33,633	33,633
Association	-	12,197	12,197
<i>Total 2021</i>	<i>8,254</i>	<i>747,060</i>	<i>755,314</i>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

5. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2022 £	Total funds 2022 £
Charity shops	319,894	319,894

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charity shops	135,461	135,461

6. Investment Income

	Unrestricted funds 2022 £	Total funds 2022 £
Investment income - listed investments	2,338	2,338

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income - listed investments	158	158

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

7. Expenditure on raising funds

Fundraising trading expenses

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Wages and salaries	18,173	191,781	209,954
National Insurance	1,087	9,457	10,544
Pension costs	185	3,966	4,151
Depreciation	-	8,857	8,857
Other costs	10,193	107,573	117,766
Support costs	-	17,609	17,609
Total 2022	29,638	339,243	368,881

	Unrestricted funds 2021 £	Total funds 2021 £
Wages and salaries	185,285	185,285
Depreciation	10,669	10,669
Other costs	91,180	91,180
Support costs	11,895	11,895
Total 2021	299,029	299,029

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total 2022 £
Children and Family Services	170,941	18,721	189,662
Adult Family Services	15,284	488,820	504,104
Train and Trade	85,687	112,233	197,920
Association	10,599	91,831	102,430
Total 2022	282,511	711,605	994,116

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Children and Family Services	169,172	12,527	181,699
Adult Family Services	18,059	471,243	489,302
Train and Trade	63,402	125,479	188,881
Association	2,805	84,624	87,429
<i>Total 2021</i>	<i>253,438</i>	<i>693,873</i>	<i>947,311</i>

Summary by expenditure type

	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Children and Family Services	159,288	309	30,065	189,662
Adult Family Services	441,733	2,499	59,872	504,104
Train and Trade	172,228	-	25,692	197,920
Association	58,386	18,763	25,281	102,430
Total 2022	831,635	21,571	140,910	994,116

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

8. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type (continued)

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Children and Family Services	132,059	426	49,214	181,699
Adult Family Services	405,317	3,988	79,997	489,302
Train and Trade	174,684	-	14,197	188,881
Association	53,663	17,852	15,914	87,429
<i>Total 2021</i>	<u>765,723</u>	<u>22,266</u>	<u>159,322</u>	<u>947,311</u>

9. Auditor's remuneration

The auditor's remuneration amounts to an auditor fee of £5,945 (2021 - £5,760).

10. Staff costs

	2022 £	2021 £
Wages and salaries	970,097	878,092
Social security costs	62,549	53,572
Contribution to defined contribution pension schemes	23,638	19,344
	<u>1,056,284</u>	<u>951,008</u>

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

	2022 No.	2021 No.
Direct charitable	55	49
Trading	7	7
Management and administration	6	6
	<u>68</u>	<u>62</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

10. Staff costs (continued)

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

Key management personnel consist of the Chief Executive Officer, Head of Business Support, Head of Retail and Partnerships, Head of Adults and Careers Services and Head of Advocacy and Participation.

The total remuneration for key management personnel, including employer pension contributions and employer national insurance contributions, for the year totalled **£174,834** (2021 - £154,077).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

12. Tangible fixed assets

	Freehold property £	Long-term leasehold property £	Motor vehicles £	Office equipment £	Total £
Cost or valuation					
At 1 April 2021	505,369	347,966	31,995	117,801	1,003,131
Additions	3,299	-	-	5,619	8,918
At 31 March 2022	<u>508,668</u>	<u>347,966</u>	<u>31,995</u>	<u>123,420</u>	<u>1,012,049</u>
Depreciation					
At 1 April 2021	40,188	43,178	26,622	92,710	202,698
Charge for the year	10,107	12,850	1,343	6,128	30,428
At 31 March 2022	<u>50,295</u>	<u>56,028</u>	<u>27,965</u>	<u>98,838</u>	<u>233,126</u>
Net book value					
At 31 March 2022	<u>458,373</u>	<u>291,938</u>	<u>4,030</u>	<u>24,582</u>	<u>778,923</u>
At 31 March 2021	<u>465,181</u>	<u>304,788</u>	<u>5,373</u>	<u>25,091</u>	<u>800,433</u>

The carrying amount of freehold property pledged as security is **£458,373** (2021: £465,181).

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

13. Fixed asset Investments

	Listed investments £
Cost or valuation	
At 1 April 2021	14,852
Disposals	(392)
Revaluations	(494)
	<u>13,966</u>
At 31 March 2022	<u>13,966</u>
Net book value	
At 31 March 2022	13,966
At 31 March 2021	<u>14,852</u>

14. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>130</u>	<u>130</u>

15. Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	40,183	73,143
Other debtors	5,202	1,973
Prepayments and accrued income	13,883	44,284
	<u>59,268</u>	<u>119,400</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

16. Creditors: Amounts falling due within one year

	2022 £	2021 £
Bank loans	21,650	19,315
Trade creditors	-	2,338
Other taxation and social security	-	1,767
Other creditors	2,883	2,889
Accruals and deferred income	44,522	67,230
	<u>69,055</u>	<u>93,539</u>
	2022 £	2021 £
Deferred income at 1 April 2021	55,231	19
Resources deferred during the year	29,560	55,231
Amounts released from previous periods	(55,231)	(19)
	<u>29,560</u>	<u>55,231</u>

Deferred income relates to performance related grants where entitlement to the income arises in future periods. The deferred income brought forward was released in the year.

The bank loan due within one year amounting to **£21,650** (2021 - £19,315) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

17. Creditors: Amounts falling due after more than one year

	2022	2021
	£	£
Bank loans	168,220	190,678

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2022	2021
	£	£
Payable or repayable by Instalments	69,965	97,065
	69,965	97,065

The bank loan due after more than one year amounting to **£168,220** (2021 - £190,678) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Unrestricted funds						
General Funds	938,227	1,069,718	(1,050,848)	(7,767)	(629)	948,701
Restricted funds						
Children and Family Services	1,898	272,022	(170,941)	(2,054)	-	100,925
Adult Centre	170	4,081	(15,284)	11,033	-	-
Train and Trade	2,984	89,044	(85,687)	-	-	6,341
Retail	-	29,638	(29,638)	-	-	-
Association	74,911	110,783	(10,599)	(1,212)	-	173,883
	79,963	505,568	(312,149)	7,767	-	281,149
Total of funds	1,018,190	1,575,286	(1,362,997)	-	(629)	1,229,850

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

18. Statement of funds (continued)

The **Children and Family Services** fund covers all activities that Nansa carries out with service users from birth to age 18 years. This includes:

Conductive Education (School for Parents) - a pre-school development programme for children with cerebral palsy/other motor disabilities.

All Aboard - providing direct developmental support for the children with disabilities along with behavioural and emotional support tailored to the needs of the family as a whole.

Nansa Sleep Counselling Service - a family support information service which provides children with disabilities and their families with better access to the information they need to receive relevant support and services.

Youth and Transition Services - includes Milestones and DRAGONS. Milestones consists of weekend and school-holiday leisure, activity and transition groups for 18-25 year olds with SEND. DRAGONS project is a peer review programme promoting advocacy and participation for young people with SEND.

The **Adult Centre** fund covers all activities for adult service users at the main site on Bowthorpe Road.

The **Train and Trade** programme is a careers support service offering employability opportunities and traineeships for adults with SEND.

The **Retail** fund consists of the charity retail outlets. At the year end the charity operated 5 charity shops plus 1 online selling site. Four of the charity shops offer work experience to service users accessing Train and Trade. Unfortunately, due to an accident, our shop in Thorpe Avenue has been closed for repair work since November 2021.

The **Association** department covers the central costs not directly applicable to delivering services.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
Unrestricted funds					
General Funds	733,028	1,091,691	(989,586)	103,094	938,227
Restricted funds					
Children and Family Services	25,576	145,491	(169,169)	-	1,898
Adult Centre	12,148	6,081	(18,059)	-	170
Train and Trade	1,018	65,368	(63,402)	-	2,984
Association	129,177	51,636	(2,808)	(103,094)	74,911
	167,919	268,576	(253,438)	(103,094)	79,963
Total of funds	900,947	1,360,267	(1,243,024)	-	1,018,190

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers In/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
General funds	938,227	1,069,718	(1,050,848)	(7,767)	(629)	948,701
Restricted funds	79,963	505,568	(312,149)	7,767	-	281,149
	<u>1,018,190</u>	<u>1,575,286</u>	<u>(1,362,997)</u>	<u>-</u>	<u>(629)</u>	<u>1,229,850</u>

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
General funds	733,028	1,091,691	(989,586)	103,094	938,227
Restricted funds	167,919	268,576	(253,438)	(103,094)	79,963
	<u>900,947</u>	<u>1,360,267</u>	<u>(1,243,024)</u>	<u>-</u>	<u>1,018,190</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	778,923	778,923
Fixed asset investments	-	13,966	13,966
Current assets	310,709	363,527	674,236
Creditors due within one year	(29,560)	(39,495)	(69,055)
Creditors due in more than one year	-	(168,220)	(168,220)
Total	281,149	948,701	1,229,850

Analysis of net assets between funds - prior year

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	11,880	788,553	800,433
Fixed asset investments	-	14,852	14,852
Current assets	123,314	363,808	487,122
Creditors due within one year	(55,231)	(38,308)	(93,539)
Creditors due in more than one year	-	(190,678)	(190,678)
Total	79,963	938,227	1,018,190

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

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

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	211,660	117,243
Adjustments for:		
Depreciation charges	30,428	32,934
(Gains)/losses on investments	629	(3,316)
Interest paid	10,377	11,186
Decrease in stocks	-	21
Decrease/(increase) in debtors	60,132	(27,986)
Increase/(decrease) in creditors	(26,819)	34,507
Net cash provided by operating activities	286,407	164,589

22. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	614,838	367,592
Total cash and cash equivalents	614,838	367,592

23. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Cash at bank and in hand	367,592	247,246	-	614,838
Debt due within 1 year	(19,315)	20,123	(22,458)	(21,650)
Debt due after 1 year	(190,678)	-	22,458	(168,220)
	157,599	267,369	-	424,968

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A company limited by guarantee)

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

24. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to **£23,638** (2021 - £19,344) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

At 31 March 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	40,900	18,850
Later than 1 year and not later than 5 years	62,042	10,500
Later than 5 years	5,313	5,625
	<u>108,255</u>	<u>34,975</u>

26. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2022.

Accounts

Registered number: 02854806

Charity number: 1027466



NORFOLK AND NORWICH SEND ASSOCIATION LTD
(Formerly Norfolk and Norwich Scope Association Ltd)
(A Company Limited by Guarantee)

BOARD OF TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021

Board of Trustees	J Sorrell (Chair) D Brief (Treasurer) G Doy M Smith E Mitchell D Keyzor (appointed 17 December 2020)
Company registered number	02854806
Charity registered number	1027466
Registered office	33 Woodcock Road Norwich Norfolk NR3 3TT
Company Secretary	C Elkerton (appointed 18 June 2020)
Chief Executive Officer	L Smith
Independent auditor	MA Partners Audit LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander Natwest

*as of Friday 26 June 2020, Nansa has formally changed its name to Norfolk and Norwich SEND Association Ltd (a company limited by guarantee, registered number: 02854806, charity number: 1027466)

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

BOARD OF TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees who form the Board of Trustees and who are also Directors for the purposes of company law, present their report and audited financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 (FRS102) effective 1 January 2019.

OBJECTIVES AND ACTIVITIES

OBJECTS

Nansa was founded in 1954 by a group of families for the purposes of providing meaningful and enriching activities and support to their adult children with cerebral palsy.

In the 65 years since, Nansa has grown to provide a far wider range of specialist provision, for people of all ages living with disabilities and/or those with complex behavioural, sensory, or developmental needs.

Nansa provides support from infancy, often working alongside families prior to any formal diagnosis of their child's condition. Nansa will collaborate with every family to ensure their child's specific needs are met, promoting development and progression through an innovative and therapeutic response programme.

Nansa's support for adults includes a wide range of services, everything from traditional building-based support to employability traineeships exploring the real world of work.

PUBLIC BENEFIT

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Board of Trustees considers how planned activities will contribute to the aims and objectives it has set.

RISK MANAGEMENT

Policies and procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors at both centres and at Nansa's charity shops; and these are regularly reviewed by the Senior Management Team. These, together with all the major risks to which the charity is exposed, are regularly reviewed by the Board of Trustees.

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STRATEGIC PLANS

In June 2020, Nansa (formerly the Norfolk and Norwich Scope Association Ltd) changed its name to the Norfolk and Norwich SEND Association Ltd. SEND stands for Special Educational Needs and Disabilities and, moving forward, Nansa aims to be a catalyst for real change across the region, for those living with, or caring for, others with disabilities and/or complex developmental needs.

Nansa will promote and embrace partnerships with other providers and agencies offering SEND support services throughout Norfolk. As before, we will continue to:

- be ambassadors for inclusion;
- empower people with disabilities to achieve their goals;
- open doors to opportunities;
- develop and support personal growth;
- challenge assumptions and encourage aspirations;
- and promote a collaborative association of support for people with Special Educational Needs and Disabilities, countywide.

OVERVIEW AND INTRODUCTION

This has been a very challenging year for the charity, which the financial statements do not fully capture. The charity made a surplus of £117,243, but this was after receiving £219,114 in government grants including furlough. Although we had a successful year of fundraising without the government grants, the charity would have been in deficit, in particular because of the forced closure of our Charity shops meant that income fell from £325,676 in 2020 to £135,461 in 2021.

We note the appointment of Carol Elkerton (Head of Finance and Business Support) as Company Secretary and we welcome Diana Keyzor to the Board of Trustees.

We have had a successful year of fundraising, which, as a result, has allowed us to complete an extensive refurbishment of our Adults' Centre. We have continued a comprehensive review of our charitable activities, including the breadth and nature of our services; this work has been accelerated by the impact of the pandemic.

We have an exceptional range of specialist services at Nansa, all of which are tailored to meet the unique and specific needs of every individual and family, who attends. Through identifying and celebrating that which we do so well at Nansa, we are increasingly able to recognise other exceptional provision in the community that has the potential to further benefit our service-users. As a local service, we have re-emphasised the importance of sign-posting to (and working collaboratively with) other agencies and charities across Norfolk. In doing so, we have a greater understanding of collaboration, the importance of partnerships, and how the delivery of multi-agency services can benefit those we support, as well as the future viability and development of Nansa itself.

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The prospects for the 2022 financial year are dominated by the challenges of emerging from Covid-19 restrictions, as outlined by the UK Government's roadmap and cited in key guidance provided by the Social Care Institute for Excellence (SCIE). We understand that our charitable activities may need to adapt further in order to fund and deliver services and projects in a changed environment. The Chief Executive and Trustees have kept our activities under constant review and have implemented a plan that, to date, has allowed the charity to navigate a viable way forward. Our staff have shown great dedication and resilience, welcoming and supporting innovative changes to the way we work, in order to meet the needs of our clients, and so we view the future with confidence.

On 26 June 2020, we changed the name of the charity from the Norfolk and Norwich Scope Association Ltd to the Norfolk and Norwich SEND Association Ltd. We felt it right to drop "Scope" as the charity has not been associated with the national charity for some time. SEND – Special Educational Needs and Disabilities – is a widely understood term and better expresses our mission.

In the following sections, we discuss the individual services provided by Nansa, their progress in 2020/21 and how we have tackled the challenges of the pandemic during the last 12 months.

Support for Families

Our Sleep Service, which secured funding from the Masonic Charitable Foundation to operate from 1 April 2018 for 3 years, has been an outstanding success. Our Sleep Practitioners have worked with families to address their child's sleep disturbance. Feedback from parents continues to show that the impact of this support can be life-changing for the whole family. The service has provided parents with a tailored and holistic response programme that they themselves can adapt, with support, and enact as a family in their own home. Due to restrictions (Covid-19) the Sleep Service has been entirely facilitated remotely (over the phone and ZOOM) and this has allowed us to dramatically reduce our waiting list and lead times.

Moving forward, we considered ways in which we could expand our Sleep Service by increasing capacity to facilitate face-to-face and remote support. We were delighted to develop this service, post March 2021, alongside NHS Norwich, South and North Norfolk CCG's who have agreed to fund the project for a further 12 months and to support us with the procurement of further funds into 2022/23.

During the initial Covid-19 lockdown we were unable to provide any face-to-face support for the families accessing our School for Parents programme (SfP). Therefore, we filmed a series of SfP sessions, 'Little Movers', that families could follow from home (accessible from Nansa's website or social media channels) and we enabled families to loan specialist equipment to ensure the sessions remained as beneficial as possible. In line with the Government enactments and industry guidance we have gradually re-introduced face-to-face SfP sessions throughout 2021 and we aim to increase group sizes at each formal step of the Government roadmap ahead. At the end of March 2020 our SENSE

BOARD OF TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

project (funded by BBC Children in Need) came to an end. During the initial lockdown (in Spring/Summer 2020) we used the period of reduced services to facilitate training for our staff in *Attention Autism*; an early intervention model designed by Gina Davies, Specialist Speech and Language Therapist. *Attention Autism* aims to develop natural and spontaneous communication through the use of visually based and highly motivating activities. During the final 10 weeks of 2020, we facilitated a pilot of 'Attention' sessions for our families (on a one-to-one basis due to Covid-19 measures) with ongoing coaching for our practitioners from Gina Davies throughout.

In 2021, we then launched our *All Aboard* programme, which aims to provide families of children with disabilities a wide range of early interventions and specialist support, all conveniently in one place, under one roof. The programme is inclusive. Not only does it provide direct developmental support for the children with disabilities, but it also offers behavioural and emotional support tailored to the needs of the family as a whole, including siblings. 'All Aboard' is delivered across 40 (term-time) weeks of the year, offering a range of provision which includes the aforementioned 'Attention' sessions (now delivered to groups of 4 or 5 families at a time) alongside a wider programme of services offered in partnership with local charities Musical Keys and SENSational Families. Funding was secured for this project, thanks to the Norfolk Freemasons, up to 31 March 2021, and the project will continue thereafter thanks to other fundraising income confirmed for the period 2021/2022.

Support for Young People

During 2020/21, Nansa provided a range of opportunities for young people with disabilities. These included On Track, Milestones and DRAGONS.

Our Building Better Opportunities partnership, On Track, (funded by the European Social Fund and National Lottery Community Fund) received an extension, and will now continue to run up until 31 March 2023.

On Track is a service provided to young people in Norfolk who have multiple and complex needs. The project helps to support young people aged 16-24 to get into education, training or employment. On Track is a joint initiative, led by The Matthew Project, working in partnership in Norfolk, with Nansa, GYROS, The Prince's Trust and YMCA Norfolk. In January 2021 we appointed a third full-time coach for the On Track project due to increased demand following the pandemic restrictions throughout 2020.

The Dragons Project began in 2011 (under a different name) as an independent organisation and, although based at Nansa, the project was not actually part of the charity. It became the 'Dragons' after a consultation with participants in 2016 and in April 2021, Dragons joined the Norfolk and Norwich SEND Association Ltd as a formal Nansa project. Together, Nansa and the Dragons aim to increase opportunities for advocacy and participation in Norfolk, for young people with disabilities and special educational needs.

The group now has a wide range of experience, including reviewing and commissioning short break services for Norfolk County Council's Children with Disabilities team; facilitating interviews for senior posts in the council; and reviewing the accessibility of local sports and leisure facilities.

The Dragons project was unable to operate as usual during the pandemic and so, with approval from the commissioners Norfolk County Council (NCC), the budget was utilised to provide opportunities for

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wellbeing walks and meet-ups for young people via ZOOM. The project re-launched and will explore more typical activities from 1 April 2021 with ongoing funding now confirmed by NCC for the period 2021/22.

The Milestones service continued to give young people a range of opportunities to develop their skills further towards independence and adulthood; but face-to-face provision has continued every other Saturday with smaller group sizes. Milestones re-introduced face-to-face holiday provision in Easter 2021 plus offering 3 days per week throughout the summer holidays alongside the usual fortnightly Saturdays. Milestones is commissioned by NCC who have ensured ongoing funding throughout the pandemic at usual levels in spite of the reduced offer.

Support for Adults

On Tuesday 10 March 2020, we launched a specific website page in order to provide our staff, volunteers, members, trainees, families, carers and visitors with the information they required in relation to how Nansa was preparing for, and mitigating against, any risk to health posed by the potential incidence and spread of the new coronavirus in Norfolk.

Our Adults' Centre was closed on 16 March with NCC enforcing closure of all other Day Opportunity Providers (DOP) from 19 March. It was at this point that NCC gave Nansa (and other DOP) the reassurance that they would continue to make payments for the next 12 weeks (throughout the UK lockdown) up to 21 June (later extended to the 14 July 2021).

A number of staff from our Adults' Services were originally furloughed for a period of 3 weeks while we assessed any potential for financial loss. Once it was made clear that NCC would cover the full cost of all service-users (and as a result, our workforce) those staff were then un-furloughed because we were in receipt of statutory income to cover the cost of their salaries throughout.

We began using ZOOM, website, phone, and social media to stay in touch with our service-users and we provided activities that they could participate in from home. During lockdown, we also received funding from the Norfolk Community Foundation that allowed us to provide service-users with resources and activities packs.

After the lockdown we put together a Covid-19 response handbook and a series of risk assessments that could be shared with service-users, and their families, prior to re-engagement. We asked them to sign a declaration to say they understood the risks associated with a return to face-to face provision.

All bank staff (on zero hours contracts) were furloughed up to the end of June 2020, at which point they were then notified that their furlough would come to an end, and unfortunately, we would not be able to provide further work opportunities for the remainder of 2020. This decision was informed by our new financial arrangement with NCC, and the fact that only contractual staff would be needed to provide the reduced level of service for the remainder of that calendar year.

Based on updates from NCC, we recognised that transport arrangements for our service-users would be an area of concern because all NCC provision in this area was initially suspended. Many of our service-users are reliant on support with transport so we began looking to secure funding to provide

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this for our service users ourselves. We successfully secured funding for a Transport Support project (for 6 months) which enabled us to re-engage with service-users who may not have been able to attend without the service. NCC have since reinstated transport services (albeit with reduced capacity) and as the Government roadmap (easing of restrictions) continues in 2021 we hope to see the capacity for transport arrangements increase.

In August 2020 we launched our Carers, Advocates and Parents (CAP) group as a means of providing support to parents and families of adults who live in group accommodation (residential and/or supported living). Initially, restrictions and guidance stated that anyone living in group accommodation could not access building-based services in the community and so we facilitated the group to offer support and reassurance. Those individuals living in group accommodation began re-engaging with building-based community services in 2021 and our aim now is to continue the CAP group for all families and parents in 2021/22 (not just those of adults in group accommodation).

Sourcing Personal Protective Equipment (PPE) was concerning and expensive to begin with, but we were able to reclaim these costs from NCC, who later made a commitment to provide Nansa (and other DOP) with PPE (for free) until June 2021.

In 2021 we have continued re-engaging our members in physical building-based support and by July achieved 30 attendees daily (70% of our pre-pandemic capacity). NCC assured us that our existing level of income would be in place until that time, followed by a financial transition period (July - Sept 2021) that commits to ensuring our funding is no less than 80% of our pre-pandemic award. Our aim will be to reach full capacity (approx. 40 attendees daily) by the end of the financial transition period. At this point all income from NCC will be based on actual delivery as it was prior to the initial lockdown in 2020. This financial arrangement also encompasses the aforementioned Milestones project and our traineeships and work experience opportunities within Train and Trade which is Nansa's careers support service, offering a range of traineeships that aim to break down the barriers which those with disabilities face when seeking to gain employment or access meaningful volunteer opportunities. Prior to the pandemic we provided up to 4 placements per day in 3 of our charity shops in Norwich as well as other supported community work placements facilitated in partnership with external local employers.

As is the case with all of Nansa's services, there have been periods throughout 2020/21 whereby support has moved online (via ZOOM) but we were able to re-engage 1 trainee per day (per shop) before the end of the financial year and our aim is to increase capacity in line with the Government roadmap and easing of restrictions.

We have successfully secured funding this year from the New Anglia LEP and Garfield Weston Foundation toward the reinstatement of our supported community work placements in 2021. This project was facilitated in partnership with the local enterprise/employer Wroxham Barns, and was launched in May 2021. Through a Supported Community Work Placement the trainees explore a more authentic work opportunity and begin to further themselves towards their ultimate aim of gainful paid employment. Nansa's outreach team provide as much, or as little, support as is required under continual review, ensuring progression, development, increased levels of confidence and independence.

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Our Link-up services (offering social/leisure opportunities) were facilitated online during 2020 with a return to physical face-to-face provision in May 2021. By September 2021 it is our aim to provide 8 Link-up opportunities per month with a return to the paid membership structure we used to afford the service prior to the pandemic. Link-up was able to operate a free service throughout the pandemic thanks to a successful grants-fundraising approach. The accessible online sessions have also allowed for increased attendance from which we hope we can re-launch the service fully in 2021 with a larger membership.

Retail and Enterprise

In 2020/21 retail operations were frequently disrupted by restrictions in response to the Covid-19 pandemic i.e. lockdowns and temporary shop closures. The financial impact of this was mitigated by government business grants and the furlough scheme. As a result we finished the year in a much better position than initially anticipated.

On re-opening, our shops were all made Covid secure using the government guidance on Covid safe procedures for businesses. Guidance was implemented through risk assessments, regular team communication and the introduction of our Covid-19 employee handbook.

This year we saw an increase in our online sales activity, which has grown by 40% since 2018/19 and by just under 10% from 2019/20. This is the largest area of growth for Nansa's retail and follows a countrywide industry trend. We continued to run online after the initial lockdown whilst other shops were closed. With the aforementioned growth in mind, we wanted to ensure the continuation of our online sales operation and so we moved our site from a very small area to larger premises. The new location was facilitated by a poorly performing shop which still had lease left to run until July 2021. By utilising the remainder of the lease for our online operation we were able to reduce overheads and continue trading during periods of closure across our traditional charity shops. Our online operation moved to new premises September 2021. The new premises offer us an even larger area for online operations but also offers space for other aspects of our work. The costs involved in running the new premises are lower than the existing site, making it a more profitable activity in a larger, multi-purpose space, to the benefit of not only retail, but our wider charitable activities.

We have also enrolled on the UK Kickstart scheme and will be offering 6 placements across our retail ventures. Two of the placements are with our online operation and the remainder across our traditional charity shops. Each Kickstart placement offers us an employee, fully paid by the government, for a period of six months (and these positions can be re-filled with a new employee once the six months is over for as long as the scheme is available). In return we offer the young person training on the job and help with CV writing and interview skills. We have our own in-house training module that the Kickstart employees will follow, further benefitting them and us. As we emerge from the pandemic this additional staffing will allow us to grow and develop with minimal cost.

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Volunteer staff

We sincerely appreciate the help of all our volunteers, as they make a valuable contribution to the Charity's activities. Without them assisting within our Retail shops, we would be able to open every day, also with participating in our Train and Trade programme.

Fundraising

Despite the Covid-19 crisis, fundraising has been successful this past year. In part this was because funding was made available specifically to support charities in meeting the challenges presented by the pandemic. The Norfolk Community Foundation and the National Lottery in particular made Covid-19 related funding available which we applied for and were granted. Other charities such as Edward Gosling and Garfield Weston restricted their funding to charities with whom they already had a relationship, and falling into this category, we were invited to apply and were awarded grants. There were a couple of periods during lockdown when fewer applications were made, as we waited for the outcomes of previous applications and to see how the situation evolved. Once we had more clarity, applications could resume at increased pace.

Apart from Covid specific funding from national funders, we focused grant applications for services more on local organisations and this proved to be a successful strategy. We were able to make up the shortfalls in the Linkup and All Aboard services as well as funding the kitchen refurbishment. In addition, rather than regularly sending out general appeal letters which, in our experience, have a very low success rate, we decided to take a more targeted approach, for specific items or shortfalls which also proved to be effective.

The Trustees are extremely grateful to all who helped support Nansa during what became a most difficult year. The financial year 2020 proved to be an unprecedented year of challenges, made easier due to the dedication and hard work of our Fundraising officer Blyth Roelof-Storie and the amazing financial support provided by many funders, in particular – European Social Fund, National Lottery, Norfolk Community Foundation and Norfolk Freemasons.

In order to meet its objects, the Charity engages in general fundraising activities which generate incoming resources to help fund its charitable activities. These activities are primarily conducted by our Fundraising Officer and Session Coordinator (Social Media).

No third party nor professional fundraiser is engaged and there were no complaints received by the charity about activities for the purpose of fund-raising.

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SUMMARY OF 2020/21

Nansa has put in place a Covid-19 response budget that descends in value over 3 years and covers income from Covid-19 specific grants. We are managing our resources with great care in very uncertain times. The charity's reliance on technology in order to navigate the 2020/21 period has seen the introduction of an employee intranet (The Workplace) and a full review of our IT across all sites is now a focus of paramount priority.

Thanks to a hugely successful grants fundraising campaign in 2019/20 (raising in excess of £100,000) we were able to take advantage of the initial Covid-19 lockdown in 2020 (a period of closure) to complete necessary refurbishments and updates to facilities at our Adults' Centre, including updates to 3 new toileting/care suites and the fitting of a fully accessible training kitchen and life skills area.

While the pandemic lasts, Nansa will both need to deliver services in new ways, and be prepared for further impact on normal business operations in the event of local/national enactments (a regional lockdown for example). In August 2020, Nansa CEO, Leon Smith, and Head of Services, Michelle Dungar, prepared a Covid-19 response and transformation document for the commissioners at NCC. The document explained how Nansa would continue to provide services under the current financial settlement from NCC. There is an understanding from NCC that some services will have to be reduced and/or delivered in different ways, but with assurances that payments are maintained at the current level, our client group can continue to be effectively supported.

Our identity and our ability to attract new supporters will be an important aspect of our re-emergence from this challenging period, and we have therefore included brand/marketing within our response budget. As noted above, the name of the charity has been changed from Norfolk and Norwich Scope Association Ltd to Norfolk and Norwich SEND Association Ltd. This is to make it clear that we are not affiliated with any nationwide organisation (SCOPE) and that we are a local grass roots charity, providing a more attractive investment to many potential funders. In August 2020 we launched our new website and logo which based on feedback from other agencies, supporters and service-users, better reflects who we are as an organisation, and our new direction of travel.

Our vision is to place Nansa at the heart of a countywide alliance of charity partners so that together we can ensure there is a wider range of services for disadvantaged people throughout Norfolk. Between our *All Aboard* project and *Building Better Opportunities* service we are already actively working in partnership with many other local charities including, Musical Keys, SENSational Families, YMCA Norfolk, The Matthew Project, GYROS, and the local Prince's Trust.

An important aspect of our brand and messaging is both to convey stories that inspire and attract funding, and to influence commissioning in the best interests of our clients. We wanted to document the experiences and hardships of our service-users during lockdown and the way in which Nansa has adapted and responded to their needs in a new climate of PPE and Social Distancing. To illustrate all of this we have commissioned a film for release in September. Not only does the film feature our own staff and service-users, it also includes discussion with our charity partners and Sir Norman Lamb (from the Sir Norman Lamb Mental Health and Wellbeing Fund). The documentary will be a superb tool when demonstrating to new and existing funders how their investments enable Nansa to make a superb difference to the lives of those we support.

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FINANCIAL REVIEW

a. RESULTS

Nansa made a surplus of £117,243 during the year. This comprised a surplus of £102,105 on unrestricted funds and £15,138 on restricted funds.

b. GOING CONCERN

The charity has a diverse range of income generating activities including income generated from charitable activities, grant funding, voluntary, investment, fundraising and retail income. Whilst the charity receives its income from a wide range of sources, many of the income streams are volatile, particularly as a result of the pandemic.

The charity has policies in place to manage these risks including specific investment and reserves policies which are explained elsewhere in the Board of Trustees' Annual Report. The trustees have considered the financial position of the charity, the level of free reserves and the 2021/2022 budget and accompanying cash flow forecast. The forecasts and projections, taking into account known changes in activity show that the charity can continue to operate sustainably for the foreseeable future. As a consequence, the trustees believe the charity is well placed to manage its business risks successfully.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

c. RESERVES POLICY

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as £326,072, based on the budget for the year ended 31 March 2022.

As at 31 March 2021 free reserves (comprising unrestricted net assets and readily available investments) amounted to approximately £340,352 (2020 - £245,502) see paragraph d. This is a significant improvement and has now achieved the target reserves of 3 months expenditure.

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d. KEY FINANCIAL PERFORMANCE INDICATORS

The Board of Trustees considers that the charity's KPIs that communicate the financial performance of Nansa are as follows:

	2021	2020
	%	%
Increase/(Decrease) in trading income	(58.4)	4.5
Increase/(Decrease) in LA Funding / service user fee income	(0.4)	7.1
Increase in donations / grants / legacies	35.5	31.3
Increase/(Decrease) in total income	(3.2)	11.3
Increase/(Decrease) in total expenditure	(0.8)	2.0
Free reserves / total expenditure	27.3	19.5
Free reserves	£	£
Net current assets	393,583	375,592
Net realisable investments	14,852	11,536
Less: Restricted funds (excl. assets)	(68,083)	(141,626)
	—————	—————
	340,352	245,502
	—————	—————

e. PRINCIPAL FUNDING

Norfolk County Council provides the principal funding to enable the objectives of the charity to be carried out.

To comply with FRS 102, the government financial support received in relation to Covid19, has been accounted for as grant income. Nansa received a total of £219,114. Furlough claims resulted in a total of £89,585 received and £129,529 from Retail grants to support the temporary closure of all the Charity shops.

PLANS FOR FUTURE PERIODS

The charity will seek to provide continued support, improve opportunities and inclusion standards for people with disabilities in Norfolk.

Insofar as the Trustees remain confident that the aims identified in the charity's strategic plan for 2019-23 still hold good, in order to prepare for the changing economic climate and to strengthen the organisation, (particularly in light of the pandemic), a review of the charity's Memorandum and Articles, strategy and policies is planned.

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Trustees and staff will continuously strive to identify improvements by revising financial and operational plans, to ensure a high level of quality service delivery and support for people with disabilities is maintained whilst continuing to be flexible and adapting to an ever changing environment.

The past 12 months has seen the management team strengthened, new IT systems installed, improvements made to other systems across the charity and partnership working has been at the forefront of developments to Nansa.

Fundraising continues to be a significant consideration, including improvements made to broaden the use of social media platforms to promote and market our services and advertise our fundraising events.

STRUCTURE, GOVERNANCE AND MANAGEMENT

a. CONSTITUTION

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company 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 company being wound up, members are required to contribute an amount not exceeding £1.

b. METHOD OF APPOINTMENT OR ELECTION OF THE BOARD OF TRUSTEES

The directors of the company are trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of 3 years after which they must be re-elected at the next Annual General meeting. The Board of Trustees consists of trustees with a broad range of experience and skills, from legal and employment knowledge to financial acumen and first-hand knowledge of disability issues.

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c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF THE BOARD OF TRUSTEES

All trustees are offered induction training upon joining the Board of Trustees and are given a "FactFile" about the work of Nansa, as well as a copy of the charity's Memorandum and Articles of Association and the latest Annual Report. They are kept informed of any relevant training courses and offered the opportunity to attend these on behalf of Nansa.

d. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Trustees meet on a frequent basis, with a minimum of 6 meetings per year. The Chair of the Trustees is John Sorrell. The Treasurer is David Brief. The day to day running of the charity is delegated to the Chief Executive Officer.

Nansa's Management Team consists of the following who bring a wealth of experience and technical skills from their fields –

Leon Smith	Chief Executive Officer
Carol Elkerton	Head of Finance and Business Support
Amanda Lockwood	Head of Charity Trading
Michelle Dungar	Head of Services

The Board of Trustees is responsible for setting annual pay awards and remuneration for all staff. Pay and remuneration is based upon the Cost of Living wage set each year by the government.

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Statement of Board of Trustees' Responsibilities

The Board of Trustees (who are also directors of Norfolk and Norwich SEND Association Ltd for the purposes of company law) is responsible for preparing the Board of 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 Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Board of Trustees is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Board of Trustees is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable it to ensure that the financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board of Trustees is aware:

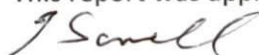
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Board of Trustees has taken all steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditor is aware of that information.

The Board of Trustees is responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

AUDITOR

The auditor, MA Partners Audit LLP, has indicated its willingness to continue in office. The designated Board of Trustees will propose a motion re-appointing the auditor at the Annual General Meeting.

This report was approved by the Board of Trustees on 20 OCTOBER 2021



J Sorrell

Chair

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORFOLK AND NORWICH SEND ASSOCIATION LTD
FOR THE YEAR ENDED 31 MARCH 2021

OPINION

We have audited the financial statements of Norfolk and Norwich SEND Association Ltd (the 'charitable company') for the year ended 31 March 2021 set out on pages 22 to 41. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; 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's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORFOLK AND NORWICH SEND ASSOCIATION LTD
FOR THE YEAR ENDED 31 MARCH 2021

OTHER INFORMATION

The Board of Trustees is responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. 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.

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

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

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

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Board of 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 Board 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 Board of Trustees was 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 Board of Trustees' Report and from the requirement to prepare a Strategic Report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORFOLK AND NORWICH SEND ASSOCIATION LTD
FOR THE YEAR ENDED 31 MARCH 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Board of Trustees' Responsibilities Statement, the Board of Trustees (who are also the directors of the charitable company for the purposes of company law) is 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 Board of Trustees determines 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 Board of Trustees is responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Trustees either intends to liquidate the charitable company 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.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
NORFOLK AND NORWICH SEND ASSOCIATION LTD
FOR THE YEAR ENDED 31 MARCH 2021

- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.
- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc ACA DChA
For and on behalf of
MA Partners Audit LLP
Chartered Accountants
Statutory Auditor

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure account)
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Note				
Income from:					
Donations, grants and legacies	2A	209,012	260,322	469,334	346,493
Charitable activities	3	747,060	8,254	755,314	732,416
Other trading activities	4	135,461	-	135,461	325,676
Investments	5	158	-	158	748
Total income		1,091,691	268,576	1,360,267	1,405,333
Expenditure on:					
Raising funds	4	299,029	-	299,029	336,988
Charitable activities	6	693,873	253,438	947,311	919,662
Total expenditure		992,902	253,438	1,246,340	1,256,650
Net income		98,789	15,138	113,927	148,683
Transfers between funds	16	103,094	(103,094)	-	-
Net gains/(losses) on Investments	12	3,316	-	3,316	189
Net movement in funds		205,199	(87,956)	117,243	148,872
RECONCILIATION OF FUNDS:					
Total funds brought forward	16	733,028	167,919	900,947	752,075
Total funds carried forward	16	938,227	79,963	1,018,190	900,947

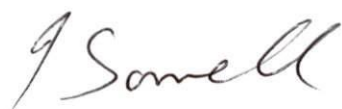
The notes on pages 25 to 41 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2021
Company Number: 02854806

	Note	2021 £	2020 £
FIXED ASSETS:			
Tangible assets	11	800,433	724,457
Investments	12	14,852	11,536
		<u>815,285</u>	<u>735,993</u>
CURRENT ASSETS			
Stocks		130	151
Debtors	13	119,400	91,414
Cash at bank and in hand		367,591	342,413
		<u>487,121</u>	<u>433,978</u>
CREDITORS: Amounts falling due within one year	14	(93,538)	(58,386)
NET CURRENT ASSETS		<u>393,583</u>	<u>375,592</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,208,868</u>	<u>1,111,585</u>
CREDITORS: Amounts falling due after more than one year	15	(190,678)	(210,638)
NET ASSETS		<u>1,018,190</u>	<u>900,947</u>
CHARITY FUNDS:			
Restricted funds	16	79,963	167,919
Unrestricted funds	16	938,227	733,028
		<u>1,018,190</u>	<u>900,947</u>

The financial statements were approved by the Trustees, authorised for issue and signed on their behalf on 20 OCTOBER 2021 by



J Sorrell
Chair

The notes on pages 25 to 41 form part of these financial statements

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	18	164,589	198,080
Cash flows from investing activities			
Purchase of property, plant and equipment		(108,910)	(28,497)
Net cash used in investing activities		(108,910)	(28,497)
Cash flows from financing activities			
Repayment of borrowings		(19,315)	(18,370)
Interest paid		(11,186)	(15,029)
Net cash provided used in financing activities		(30,501)	(33,399)
Change in cash and cash equivalents in the year		25,178	136,184
Cash and cash equivalents brought forward		342,413	206,229
Cash and cash equivalents carried forward	19	367,591	342,413

The notes on page 25 to 41 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis

The financial statements are prepared under the historical cost convention and 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 (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at cost of transaction value unless otherwise stated in the relevant accounting policy notes.

1.2 Company Status

Norfolk and Norwich SEND Association Ltd is an incorporated charity domiciled and registered in England and Wales, which constitutes a Public Benefit entity as defined by FRS102. The company is a private company limited by guarantee. The members of the company are the Board of Trustees named on page 3.

1.3 Going concern

There are no material uncertainties regarding the charity's ability to continue.

1.4 Fund accounting

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

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

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

1.5 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax receivable in relation to investment income is recognised at the time the investment income is received.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1.6 Expenditure

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

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases -

Freehold property	-	Over 50 years
L/term leasehold property	-	Over the term of the lease
Motor vehicles	-	25% reducing balance
Office equipment	-	15% reducing balance & 33% straight line

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1.8 Investments

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

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity. This is normally upon notification of the interest paid or payable by the bank.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell.

1.11 Debtors

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

1.12 Cash at bank and in hand

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

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that Nansa anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 Pensions

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

1.15 Operating leases

Rentals under operating leases are charged to the Statement of Financial Activities (including Income and Expenditure account) on a straight-line basis over the term of the relevant lease.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. INCOME

Set out below is a summary of income and expenditure for the year by category.

Current Year

	Brought forward 01.04.20	Income	Expenditure and gains	Transfers	Carried Forward 31.03.21
Children and Family Services	40,740	182,823	(181,696)	-	41,867
Adult Centre	103,506	534,844	(489,300)	2,075	151,124
Train and Trade	8,196	222,151	(188,881)	-	41,466
Retail	(5,868)	303,877	(299,029)	-	(1,020)
Association	754,373	116,572	(84,118)	(2,075)	784,752
Total funds	900,947	1,360,267	(1,243,024)	-	1,018,190

Prior Year

	Brought forward 01.04.19	Income	Expenditure and gains	Transfers	Carried Forward 31.03.20
Children and Family Services	21,929	221,035	(202,860)	636	40,740
Adult Centre	65,823	531,898	(493,579)	(636)	103,506
Train and Trade	5,142	207,566	(204,512)	-	8,196
Retail	5,172	325,947	(336,987)	-	(5,868)
Association	654,009	118,887	(18,522)	-	754,373
Total funds	752,075	1,405,333	(1,256,461)	-	900,947

Nansa received a total of £219,114 from Covid related government grants.

£89,585 furlough (job retention claims) and £129,529 from Retail grants to support the temporary closure of all the Charity shops.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2A. INCOME FROM DONATIONS, LEGACIES AND GRANT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations				
Children and Family Services	2,500	1,823	4,323	4,850
Adult Resource Centre	19,146	120	19,266	1,500
Train and Trade	-	-	-	-
Retail	-	-	-	262
Association	41,361	1,447	42,808	55,548
	<u>63,007</u>	<u>3,390</u>	<u>66,397</u>	<u>62,160</u>
Legacies				
Children and Family Services	-	-	-	-
Adult Resource Centre	-	-	-	-
Train and Trade	-	-	-	-
Retail	-	-	-	-
Association	-	9	9	-
	<u>-</u>	<u>9</u>	<u>9</u>	<u>-</u>
Grants				
Children and Family Services	-	135,414	135,414	155,342
Adult Centre	-	5,961	5,961	3,579
Train and Trade	-	65,368	65,368	64,412
Retail	134,780	-	134,780	-
Association	11,225	50,180	61,405	61,000
	<u>146,005</u>	<u>256,923</u>	<u>402,928</u>	<u>284,333</u>
Total				
Children and Family Services	2,500	137,237	139,737	160,192
Adult Centre	19,146	6,081	25,227	5,079
Train and Trade	-	65,368	65,368	64,412
Retail	134,780	-	134,780	262
Association	52,586	51,636	104,222	116,548
	<u>209,012</u>	<u>260,322</u>	<u>469,334</u>	<u>346,493</u>

In comparison to the above of the total income (for the year ending March 2020), from donations, legacies and grants, £38,250 was to unrestricted funds and £308,243 was to restricted funds.

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Local Authority Funding (including personal budgets)				
Children and Family Services	33,590	7,570	41,160	54,659
Adult Resource Centre	508,021	-	508,021	517,883
Train and Trade	150,901	-	150,901	143,154
Retail	-	-	-	-
Association	7,679	-	7,679	-
	<u>700,191</u>	<u>7,570</u>	<u>707,761</u>	<u>715,696</u>
Other incoming resources				
Children and Family Services	1,240	684	1,924	6,184
Adult Resource Centre	1,597	-	1,597	8,936
Train and Trade	5,881	-	5,881	-
Retail	33,633	-	33,633	10
Association	4,518	-	4,518	1,590
	<u>46,869</u>	<u>684</u>	<u>47,553</u>	<u>16,720</u>
Total				
Children and Family Services	34,830	8,254	43,086	60,843
Adult Resource Centre	509,618	-	509,618	526,819
Train and Trade	156,782	-	156,783	143,154
Retail	33,633	-	33,633	10
Association	12,197	-	12,197	1,590
	<u>747,060</u>	<u>8,254</u>	<u>755,314</u>	<u>732,416</u>

In comparison to the above, of the income from charitable activities, (in the year ended March 2020), £695,582 was to unrestricted funds and £36,834 was to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. TRADING ACTIVITIES

	Total Funds Unrestricted 2021 £	Total Funds Unrestricted 2020 £
Charity trading income		
Charity shops	135,461	325,676
Art shop	-	-
	<u>135,461</u>	<u>325,676</u>
Less: Fundraising trading expenses		
Staff costs	(157,545)	(173,274)
Other staff costs	(263)	(881)
Travel costs	(219)	(832)
Premises costs	(67,724)	(88,406)
Office costs	(13,618)	(13,173)
Finance costs	(8,338)	(12,408)
Legal and professional costs	(285)	(2,749)
Purchases	(733)	(0)
Depreciation	(10,669)	(10,669)
	<u>(259,394)</u>	<u>(302,392)</u>
Net outgoing from trading activities before support costs	(123,933)	
Less: Support costs	(39,635)	
Net outgoing from trading activities	<u>(163,568)</u>	

Note: Loss of retail income due to Covid related charity shop closures, financially supported by Retail grants from Government total - £129,529, plus furlough (Job retention claim) for Retail shop alone £46,073

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total Funds 2021 £	Unrestricted funds 2020 £	Total Funds 2020 £
Investment income – listed investments	<u>158</u>	<u>158</u>	<u>748</u>	<u>748</u>

NORFOLK AND NORWICH SEND ASSOCIATION LTD
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

6. ANALYSIS OF RESOURCES EXPENDED

	Staff Costs	Depreci- ation	Support costs	Other costs	Total 2021	Total 2020
	£	£	£	£	£	£
Raising Funds						
Unrestricted	157,545	10,669	39,635	91,180	299,029	336,988
Restricted	-	-	-	-	-	-
	<u>157,545</u>	<u>10,669</u>	<u>39,635</u>	<u>91,180</u>	<u>299,029</u>	<u>336,988</u>
Charitable Activities						
Unrestricted						
Children and Family Services	6,636	-	5,891	-	12,527	9,091
Adult Centre	360,873	104	46,648	63,618	471,243	475,419
Train and Trade Association	107,945	-	14,827	2,707	125,479	140,034
	<u>37,928</u>	<u>17,852</u>	<u>22,483</u>	<u>6,360</u>	<u>84,624</u>	<u>17,821</u>
	<u>513,382</u>	<u>17,956</u>	<u>89,849</u>	<u>72,685</u>	<u>693,873</u>	<u>642,365</u>
Restricted						
Children and Family Services	105,362	426	22,772	40,612	169,169	193,769
Adult Centre	11,796	3,884	-	2,379	18,059	18,160
Train and Trade Association	52,303	-	5,799	5,300	63,402	64,477
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,808</u>	<u>2,808</u>	<u>891</u>
	<u>169,461</u>	<u>4,310</u>	<u>28,571</u>	<u>51,099</u>	<u>253,438</u>	<u>277,297</u>
	<u>682,843</u>	<u>22,266</u>	<u>118,420</u>	<u>123,784</u>	<u>947,311</u>	<u>919,662</u>
Total 2021	<u>840,388</u>	<u>32,934</u>	<u>158,055</u>	<u>214,964</u>	<u>1,246,340</u>	<u>1,256,650</u>
Total 2020	<u>855,731</u>	<u>29,508</u>	<u>140,925</u>	<u>230,486</u>	<u>1,256,650</u>	

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7. SUPPORT COSTS

	Staff Costs £	Recruitment, Training etc £	Office costs £	Insurance £	Finance £	Professional fees £	Premises £	Total 2021 £	Total 2020 £
Children & Family servs	20,061	901	2,509	491	1,379	1,895	1,427	28,663	26,340
Adult Centre	32,648	1,467	4,083	799	2,244	3,085	2,322	46,648	37,475
Train & trade	14,436	649	1,805	353	992	1,364	1,027	20,626	25,900
Retail	27,740	1,246	3,469	679	1,907	2,621	1,973	39,635	34,596
Association	15,735	707	1,968	385	1,082	1,487	1,119	22,483	16,614
Total 2021	110,620	4,970	13,834	2,707	7,604	10,452	7,868	158,055	140,925
Total 2020	96,034	1,919	9,424	1,967	9,377	10,749	11,445	140,925	

8. NET INCOMING RESOURCES / (RESOURCES EXPENDED)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets	32,934	29,508
Loan interest payable	11,186	15,029
Operating lease rentals	49,118	61,278
Auditor's remuneration – Audit services	5,760	4,772

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	874,092	874,558
Social Security costs	53,572	53,993
Pension costs	19,344	19,214
Ex gratia payments	-	4,000
	<u>951,008</u>	<u>951,765</u>

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

	2021 £	2020 £
Full time equivalents		
Direct charitable	30	25
Trading	7	15
Management and administration	6	4
	<u>43</u>	<u>44</u>
 Number of staff employed	 <u>62</u>	 <u>76</u>

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

No trustees received any remuneration or benefits in kind during the year (2020 – none).

During the year 2021, no trustees were reimbursed for expenses.

Key management personnel consist of the Chief Executive Officer (CEO), Head of Finance and Business Support (HoF), Head of Services (HoS) and Head of Charity Trading (HoCT) The total amount paid to key management personnel in the year was as follows:-

	2021 £	2020 £
Salary	137,660	142,162
National Insurance	13,553	14,062
Pension costs	2,864	3,241
	<u>154,077</u>	<u>159,465</u>

NOTES TO THE FINANCIAL STATEMENTS
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10. PENSIONS

Nansa operates a stakeholder pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge of £19,344 (2020 - £19,214) represents contributions payable by Nansa to the fund for the year.

All contributions to pension schemes relate to expenditure on charitable activities in restricted and unrestricted funds.

11. TANGIBLE FIXED ASSETS

	Land and buildings £	Motor vehicles £	Office equipment £	Total £
Cost				
As at 1 April 2020	746,241	31,995	115,985	894,221
Additions	107,094	-	1,816	108,910
As at 31 March 2021	<u>853,335</u>	<u>31,995</u>	<u>117,801</u>	<u>1,003,131</u>
Depreciation				
As at 1 April 2020	60,409	23,934	85,422	169,764
Charge for year	22,957	2,688	7,289	32,934
As at 31 March 2021	<u>83,366</u>	<u>26,622</u>	<u>92,711</u>	<u>202,698</u>
Net book value				
As at 31 March 2021	<u>769,969</u>	<u>5,373</u>	<u>25,091</u>	<u>800,433</u>
As at 31 March 2020	<u>685,832</u>	<u>8,061</u>	<u>30,563</u>	<u>724,457</u>

Included within the net book value of land and buildings is £465,181 (2020: £471,288) relating to freehold land and buildings and £304,788 (2020: £214,544) relating to long term leasehold land and buildings. (Increase in net book value related to capital improvements conducted on Bowthorpe Road Adult Centre).

The freehold land and buildings have been pledged as security for the bank loans disclosed in notes 14 and 15.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. FIXED ASSET INVESTMENTS

	Listed securities £
Market Value	
As at 1 April 2020	11,536
Revaluations	3,316
	<u>14,852</u>
As at 31 March 2021	<u>14,852</u>

Investments at market value comprise:

	2021 £	2020 £
Listed investments	<u>14,852</u>	<u>11,536</u>

All the fixed asset investments are held in the UK.

13. DEBTORS

	2021 £	2020 £
Trade debtors	73,143	10,271
Other debtors	1,974	4,036
Prepayments and accrued income	44,283	77,107
	<u>119,400</u>	<u>91,414</u>

NOTES TO THE FINANCIAL STATEMENTS
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14. CREDITORS: Amounts falling due within one year

	2021	2020
	£	£
Bank loan	19,315	18,670
Trade creditors	2,338	11,977
Other taxation and social security	1,767	14,080
Other creditors	2,889	2,703
Accruals	11,999	10,937
Deferred income	55,231	19
	<u>93,538</u>	<u>58,386</u>

The Bank loan due within one year amounting to £19,315 (2020: £18,670) is secured on the land and buildings. Interest is charged on the bank loan at 4.5% above the bank base rate.

Deferred income relates to performance related grants where entitlement to the income arises in future periods. The deferred income brought forward was released in the year.

15. CREDITORS: Amounts falling due after more than one year

	2021	2020
	£	£
Bank loan	<u>190,678</u>	<u>210,638</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2021	2020
	£	£
Repayable by instalments	<u>122,973</u>	<u>144,288</u>

The Bank loan due after more than one year amounting to £190,678 (2020: £210,638) is secured on the land and buildings. Interest is charged on the bank loan at 4.5% above the bank base rate.

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16. STATEMENT OF FUNDS – CURRENT YEAR

	Brought forward	Income	Expenditure and gains	Transfers	Carried Forward
Unrestricted funds					
Children and Family Services	14,527	37,331	(12,527)	-	39,331
Adult Centre	91,996	528,764	(471,242)	-	149,518
Train and Trade	7,180	156,783	(125,479)	-	38,484
Retail	(5,868)	303,877	(299,029)	1,020	-
Association	625,193	64,936	(81,309)	102,074	710,894
	<u>733,028</u>	<u>1,091,691</u>	<u>(989,586)</u>	<u>103,094</u>	<u>938,227</u>
Restricted funds					
Children and Family Services	25,576	145,491	(169,169)	-	1,898
Adult Centre	12,148	6,081	(18,059)	-	170
Train and Trade	1,018	65,368	(63,402)	-	2,984
Retail	-	-	-	-	-
Association	129,177	51,636	(2,808)	(103,094)	74,911
	<u>167,919</u>	<u>268,576</u>	<u>(253,438)</u>	<u>-</u>	<u>79,963</u>
Total funds 2021	<u><u>900,947</u></u>	<u><u>1,360,267</u></u>	<u><u>(1,243,024)</u></u>	<u><u>-</u></u>	<u><u>1,018,190</u></u>

STATEMENT OF FUNDS – PRIOR YEAR

	Brought forward	Income	Expenditure and gains	Transfers	Carried Forward
Unrestricted funds					
Children/Family Services	-	24,009	(9,091)	(391)	14,527
Adult Centre	40,842	526,819	(475,420)	(245)	91,996
Train and Trade	4,060	143,154	(140,034)	-	7,180
Retail	5,172	325,947	(336,987)	-	(5,868)
Association	602,499	40,327	(17,632)	-	625,193
	<u>652,573</u>	<u>1,060,256</u>	<u>(979,164)</u>	<u>(636)</u>	<u>733,028</u>
Restricted funds					
Children/Family Services	21,929	197,026	(193,769)	391	25,576
Adult Centre	24,981	5,079	(18,159)	245	12,148
Train and Trade	1,082	64,412	(64,478)	-	1,018
Association	51,510	78,560	(1,080)	-	129,177
	<u>99,502</u>	<u>345,077</u>	<u>(277,297)</u>	<u>636</u>	<u>167,919</u>
Total funds 2020	<u><u>752,075</u></u>	<u><u>1,405,333</u></u>	<u><u>(1,256,461)</u></u>	<u><u>-</u></u>	<u><u>900,947</u></u>

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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Tangible fixed assets and investments 2021 £	Net current assets 2021 £	Creditors - more than one year 2021 £	Total 2021 £
Unrestricted				
Children and Family services	-	39,331	-	39,331
Adult Centre	3,232	146,286	-	149,518
Train and Trade	-	38,484	-	38,484
Retail	1,576	(1,576)	-	-
Association	798,597	102,975	(190,678)	710,894
	<u>803,405</u>	<u>325,500</u>	<u>(190,678)</u>	<u>938,227</u>
Restricted				
Children and Family Services	2,054	(156)	-	1,898
Adult Centre	8,614	(8,444)	-	170
Train and Trade	-	2,984	-	2,984
Retail	-	-	-	-
Association	1,212	73,699	-	74,911
	<u>11,880</u>	<u>68,083</u>	<u>-</u>	<u>79,963</u>
Total 2021	<u>815,285</u>	<u>393,583</u>	<u>(190,678)</u>	<u>1,018,190</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Tangible fixed assets and investments 2020 £	Net current assets 2020 £	Creditors - more than one year 2020 £	Total 2020 £
Unrestricted				
Children and Family services	-	14,527	-	14,527
Adult Centre	3,546	88,450	-	91,996
Train and Trade	-	7,180	-	7,180
Retail	3,349	(9,217)	-	(5,868)
Association	702,805	133,026	(210,638)	625,193
	<u>709,700</u>	<u>233,966</u>	<u>(210,638)</u>	<u>733,028</u>
Restricted				
Children and Family Services	2,417	23,159	-	25,576
Adult Centre	23,876	(11,728)	-	12,148
Train and Trade	-	1,018	-	1,018
Association	-	129,177	-	129,177
	<u>26,293</u>	<u>141,626</u>	<u>-</u>	<u>167,919</u>
Total 2020	<u>735,993</u>	<u>375,592</u>	<u>(210,638)</u>	<u>900,947</u>

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Nansa has provisions at the year end to meet known liabilities, primarily in relation to any funding given in respect of capital refurbishment.

The **Children and Family Services** covers all activities that Nansa carries out with service users from birth to aged 25 years.

This includes:-

- *School for Parents*, a pre-school development programme for children with cerebral palsy/other motor disabilities and *Sense & Touch*, a pre-school sensory learning activity programme for children with learning/physical disabilities.
- *All Aboard* provides direct developmental support for the children with disabilities along with behavioural and emotional support tailored to the needs of the family as a whole
- *Nansa Sleep Counselling Service*, is a family support information service which provides children with disabilities and their families with better access to the information they need to receive relevant support and services.
- *Youth and Transition Services* which consists of fortnightly leisure, activity and transition groups for 11-18 year olds with physical and learning disabilities and complex additional needs. It also consists of the Dragons Project (formerly Norfolk PIP), a peer review programme involving young people with disabilities.

The **Adult Centre** covers all activities for adult service users at the main site on Bowthorpe Road. Within the department sits the **Minibus** fund representing donations received towards the purchase of a new minibus in 2016/17. Charged against that fund is depreciation incurred in the year on the minibus. At 31 March 2021 there was a balance of £3,796 (2020 - £5,695) representing the net book value of the minibus.

The **Train and Trade** department relates to services offered to users relating to employment opportunities and work experience.

The **Retail** department consists of the charity retail outlets. At the year end the charity operated 5 charity shops. Three of the charity shops offer work experience to service users of Train and Trade.

The **Association** department covers the central costs not directly applicable to delivering services.

During the year a transfer was made of £103,094 from restricted funds to unrestricted funds representing fixed asset additions which, having been purchased, had satisfied the fund restriction. A transfer of £1,020 was made within unrestricted funds to clear the deficit on the retail fund.

NOTES TO THE FINANCIAL STATEMENTS
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18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year (as per statement of financial activities)	113,927	148,683
Adjustment for:		
Depreciation charges	32,934	29,508
Interest paid	11,186	15,029
(Increase)/Decrease in stocks	21	199
(Increase)/Decrease in debtors	(27,986)	9,762
Increase/(Decrease) in creditors	34,507	(5,101)
Net cash provided by operating activities	<u>164,589</u>	<u>198,080</u>

19. ANALYSIS OF NET DEBT

	As at April 2020 £	Cashflows £	Other movements £	As at March 2021 £
Cash at bank and in hand	342,413	25,538	-	367,951
Bank loans due within one year	(18,670)	19,315	(19,960)	(19,315)
Bank loans due after more than one year	(210,638)	-	19,960	(190,678)
	<u>113,105</u>	<u>44,853</u>	=	<u>157,958</u>

20. OPERATING LEASE COMMITMENTS

At 31 March the charity had annual commitments under non-cancellable operating leases:

	2021 £	2020 £
Within 1 year	18,850	46,350
Between 1 and 5 years	10,500	29,200
After more than 5 years	5,625	5,625
Total	<u>34,975</u>	<u>81,175</u>

21. RELATED PARTY TRANSACTIONS

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 31 March 2021.