

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
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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

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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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FOR THE YEAR ENDED 31 MARCH 2021

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:

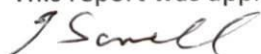
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Board of Trustees has taken all steps that it ought to have taken to make itself aware of any relevant audit information and to establish that the auditor is aware of that information.

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

		2021	2020
	Note	£	£
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	<u>(123,933)</u>	
Less: Support costs	<u>(39,635)</u>	
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

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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>

NOTES TO THE FINANCIAL STATEMENTS
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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.