



**NORFOLK AND NORWICH SEND ASSOCIATION LTD**  
**(A company limited by guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

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**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

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**NORFOLK AND NORWICH SEND ASSOCIATION LTD**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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



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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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).

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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
<b>Reserves policy is minimum 3 Months reserves</b>		
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.

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**TRUSTEES' REPORT (CONTINUED)**  
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**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.

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**TRUSTEES' REPORT (CONTINUED)**  
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**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!

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**TRUSTEES' REPORT (CONTINUED)**  
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**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.

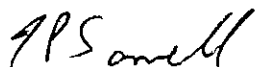
The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies 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

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

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**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.

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

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

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**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.



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

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

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**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.

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

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

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**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

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

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

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

**Use of our report**

This report is made solely to the 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 £
<b>Income from:</b>					
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
<b>Total Income</b>		<b>505,568</b>	<b>1,069,718</b>	<b>1,575,286</b>	<b>1,360,267</b>
<b>Expenditure on:</b>					
Raising funds	7	29,638	339,243	368,881	299,029
Charitable activities	8	282,511	711,605	994,116	947,311
<b>Total expenditure</b>		<b>312,149</b>	<b>1,050,848</b>	<b>1,362,997</b>	<b>1,246,340</b>
<b>Net income before net (losses)/gains on investments</b>		<b>193,419</b>	<b>18,870</b>	<b>212,289</b>	<b>113,927</b>
Net (losses)/gains on investments		-	(629)	(629)	3,316
<b>Net income</b>		<b>193,419</b>	<b>18,241</b>	<b>211,660</b>	<b>117,243</b>
Transfers between funds	18	7,767	(7,767)	-	-
<b>Net movement in funds</b>		<b>201,186</b>	<b>10,474</b>	<b>211,660</b>	<b>117,243</b>
<b>Reconciliation of funds:</b>					
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
<b>Total funds carried forward</b>		<b>281,149</b>	<b>948,701</b>	<b>1,229,850</b>	<b>1,018,190</b>

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 £
<b>Fixed assets</b>			
Tangible assets	12	778,923	800,433
Investments	13	13,966	14,852
		<u>792,889</u>	<u>815,285</u>
<b>Current assets</b>			
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)
<b>Net current assets</b>		<u>605,181</u>	<u>393,583</u>
<b>Total assets less current liabilities</b>		<u>1,398,070</u>	<u>1,208,868</u>
Creditors: amounts falling due after more than one year	17	(168,220)	(190,678)
<b>Total net assets</b>		<u><u>1,229,850</u></u>	<u><u>1,018,190</u></u>
<b>Charity funds</b>			
Restricted funds	18	281,149	79,963
Unrestricted funds	18	948,701	938,227
<b>Total funds</b>		<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.

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2022**

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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 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	286,407	164,589
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	(1,038)	-
Purchase of tangible fixed assets	(8,918)	(108,910)
Proceeds from sale of investments	1,295	-
<b>Net cash used in investing activities</b>	(8,661)	(108,910)
<b>Cash flows from financing activities</b>		
Repayments of borrowing	(20,123)	(19,315)
Interest paid	(10,377)	(11,185)
<b>Net cash used in financing activities</b>	(30,500)	(30,500)
<b>Change in cash and cash equivalents in the year</b>	247,246	25,179
Cash and cash equivalents at the beginning of the year	367,592	342,413
<b>Cash and cash equivalents at the end of the year</b>	614,838	367,592

The notes on pages 22 to 42 form part of these financial statements

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.



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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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**

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

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
<b>Total 2021</b>	<b>260,321</b>	<b>209,013</b>	<b>469,334</b>

**NORFOLK AND NORWICH SEND ASSOCIATION LTD**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**4. Income from charitable activities**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Children and Family Services	7	27,131	<b>27,138</b>
Adult Family Services	-	532,798	<b>532,798</b>
Train and Trade	-	109,089	<b>109,089</b>
Retail	20	10,000	<b>10,020</b>
Association	-	4,110	<b>4,110</b>
<b>Total 2022</b>	<b>27</b>	<b>683,128</b>	<b>683,155</b>

	<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>

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

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**5. Income from other trading activities**

**Income from non charitable trading activities**

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

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Charity shops	135,461	135,461

**6. Investment Income**

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

	<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
<b>Total 2022</b>	<b>29,638</b>	<b>339,243</b>	<b>368,881</b>

	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
<b>Total 2021</b>	<b>299,029</b>	<b>299,029</b>

**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**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total 2022 £</b>
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
<b>Total 2022</b>	<b>282,511</b>	<b>711,605</b>	<b>994,116</b>

	<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**

	<b>Staff costs 2022 £</b>	<b>Depreciation 2022 £</b>	<b>Other costs 2022 £</b>	<b>Total 2022 £</b>
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
<b>Total 2022</b>	<b>831,635</b>	<b>21,571</b>	<b>140,910</b>	<b>994,116</b>



**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**  
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**NOTES TO THE FINANCIAL STATEMENTS  
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**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 £
<b>Cost or valuation</b>					
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>
<b>Depreciation</b>					
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>
<b>Net book value</b>					
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).

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**13. Fixed asset Investments**

	Listed investments £
<b>Cost or valuation</b>	
At 1 April 2021	14,852
Disposals	(392)
Revaluations	(494)
	<u>13,966</u>
At 31 March 2022	<u>13,966</u>
<b>Net book value</b>	
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 £
<b>Due within one year</b>		
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>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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%.

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. Creditors: Amounts falling due after more than one year**

	2022 £	2021 £
Bank loans	<b>168,220</b>	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	<b>69,965</b>	97,065
	<b>69,965</b>	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%.

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**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 £
<b>Unrestricted funds</b>						
General Funds	938,227	1,069,718	(1,050,848)	(7,767)	(629)	948,701
<b>Restricted funds</b>						
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
<b>Total of funds</b>	<b>1,018,190</b>	<b>1,575,286</b>	<b>(1,362,997)</b>	<b>-</b>	<b>(629)</b>	<b>1,229,850</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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**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.

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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>
<b>Unrestricted funds</b>					
General Funds	733,028	1,091,691	(989,586)	103,094	938,227
<b>Restricted funds</b>					
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
<b>Total of funds</b>	900,947	1,360,267	(1,243,024)	-	1,018,190



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**NOTES TO THE FINANCIAL STATEMENTS  
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**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>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**20. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2022 £</b>	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Tangible fixed assets	-	778,923	<b>778,923</b>
Fixed asset investments	-	13,966	<b>13,966</b>
Current assets	310,709	363,527	<b>674,236</b>
Creditors due within one year	(29,560)	(39,495)	<b>(69,055)</b>
Creditors due in more than one year	-	(168,220)	<b>(168,220)</b>
<b>Total</b>	<b>281,149</b>	<b>948,701</b>	<b>1,229,850</b>

**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)
<b>Total</b>	<b>79,963</b>	<b>938,227</b>	<b>1,018,190</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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
<b>Adjustments for:</b>		
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
<b>Net cash provided by operating activities</b>	<b>286,407</b>	<b>164,589</b>

**22. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	614,838	367,592
<b>Total cash and cash equivalents</b>	<b>614,838</b>	<b>367,592</b>

**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)
	<b>157,599</b>	<b>267,369</b>	<b>-</b>	<b>424,968</b>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**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.