



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

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

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

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

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

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

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

Objectives and activities

a. Policies and objectives

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

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

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

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

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

b. Strategies for achieving objectives

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

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

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

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

Objectives and activities (continued)

c. Risk management

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

Achievements and performance

a. Review of activities

Introduction

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

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

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

Support for Children and Families

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

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

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

Achievements and performance (continued)

SENsational Families

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

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

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

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

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

Sleep Service

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

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

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

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

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

Achievements and performance (continued)

Attention and Engage

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

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

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

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

Achievements and performance (continued)

School for Parents

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

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

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

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

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

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

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

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

Achievements and performance (continued)

Support for Young People

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

On Track

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

The DRAGONS Project

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

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

Support for Adults

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

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

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

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

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

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

Achievements and performance (continued)

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

Train and Trade

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

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

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

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

Milestones

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

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

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

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

Achievements and performance (continued)

Link-Up

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

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

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

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

Retail and Enterprise

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

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

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

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

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

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

Achievements and performance (continued)

b. Fundraising/Promotional Activities and Income/Awareness Generation

Flourish

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

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

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

VISIBLE Festival

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

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

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

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

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

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

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

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

Achievements and performance (continued)

Events Fundraising

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

Other Fundraising

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

c. Key performance indicators

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

d. Principal funding

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

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

e. Results

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

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

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

c. Organisational structure and decision-making policies

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

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

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

d. Policies adopted for the induction and training of Trustees

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

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

Structure, governance and management (continued)

e. Financial risk management

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

Plans for future periods

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

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

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

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

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

- Conductive Education, and
- Attention Autism.

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

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

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

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

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



.....
J Sorrell

(Chair of Trustees)

Date: 11 September 2023

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

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

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

Responsibilities of Trustees

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

Our approach was as follows:

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Alice Lynch BSc ACA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

Date: 18 September 2023

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2023

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

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

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

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

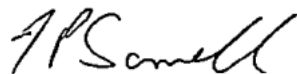
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

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



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

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

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

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

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

2. Accounting policies (continued)

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.6 Investments

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

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

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

2. Accounting policies (continued)

2.7 Stocks

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

2.8 Debtors

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

2.9 Cash at bank and in hand

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

2.10 Liabilities and provisions

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

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

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

2.11 Financial instruments

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

2.12 Pensions

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

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

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

2. Accounting policies (continued)

2.13 Fund accounting

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

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

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

2.14 Acquisition of SENsational Families

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

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

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

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

3. Income from donations and legacies

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

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

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

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

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

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

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

4. Income from charitable activities

| | Restricted funds 2023 £ | Unrestricted funds 2023 £ | Total funds 2023 £ |
|------------------------------|--|--|---------------------------------------|
| Children and Family Services | - | 24,716 | 24,716 |
| Adult Family Services | 37 | 636,404 | 636,441 |
| Train and Trade | - | 133,972 | 133,972 |
| Retail | - | - | - |
| Association | - | 1,213 | 1,213 |
| Total 2023 | 37 | 796,305 | 796,342 |

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

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

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

5. Income from other trading activities

Income from non charitable trading activities

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

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

6. Investment income

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

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

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

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

7. Expenditure on raising funds

Fundraising trading expenses

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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8. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

| | Staff costs 2023 £ | Depreciation 2023 £ | Other costs 2023 £ | Total 2023 £ |
|------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------|
| Children and Family Services | 261,961 | 262 | 47,442 | 309,665 |
| Adult Family Services | 549,698 | 2,413 | 89,908 | 642,019 |
| Train and Trade | 192,976 | - | 26,162 | 219,138 |
| Association | 92,524 | 21,248 | 13,995 | 127,767 |
| Total 2023 | 1,097,159 | 23,923 | 177,507 | 1,298,589 |

| | <i>Staff costs 2022 £</i> | <i>Depreciation 2022 £</i> | <i>Other costs 2022 £</i> | <i>Total 2022 £</i> |
|------------------------------|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------|
| Children and Family Services | 159,288 | 309 | 30,065 | 189,662 |
| Adult Family Services | 441,733 | 2,499 | 59,872 | 504,104 |
| Train and Trade | 172,228 | - | 25,692 | 197,920 |
| Association | 58,386 | 18,763 | 25,281 | 102,430 |
| <i>Total 2022</i> | <i>831,635</i> | <i>21,571</i> | <i>140,910</i> | <i>994,116</i> |

9. Auditor's remuneration

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

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Staff costs

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

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

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

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12. Tangible fixed assets

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

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

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13. Fixed asset investments

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

14. Stocks

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

15. Debtors

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

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**NOTES TO THE FINANCIAL STATEMENTS
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16. Creditors: Amounts falling due within one year

| | 2023 | 2022 |
|--|-----------------|-------------|
| | £ | £ |
| Bank loans | 22,756 | 21,650 |
| Trade creditors | 16,327 | - |
| Other taxation and social security | 16,760 | - |
| Other creditors | 8,427 | 2,883 |
| Accruals and deferred income | 32,737 | 44,522 |
| | 97,007 | 69,055 |
| | 2023 | 2022 |
| | £ | £ |
| Deferred income at 1 April 2022 | 29,560 | 55,231 |
| Resources deferred during the year | 22,926 | 29,560 |
| Amounts released from previous periods | (29,560) | (55,231) |
| | 22,926 | 29,560 |

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

The bank loan due within one year amounting to **£22,756** (2022 - £21,650) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

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

| | 2023 | 2022 |
|------------|----------------|----------------|
| | £ | £ |
| Bank loans | 145,737 | 168,220 |

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

| | 2023 | 2022 |
|-------------------------------------|---------------|---------------|
| | £ | £ |
| Payable or repayable by instalments | 42,454 | 69,965 |
| | 42,454 | 69,965 |

The bank loan due after more than one year amounting to **£145,737** (2022 - £168,220) is secured on the land and buildings. Interest is charged on the bank loan at 5%.

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds

Statement of funds - current year

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

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NOTES TO THE FINANCIAL STATEMENTS
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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. Restricted fund income and expenditure in the prior year related to Covid grant funding.

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

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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 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Gains/ (Losses) £</i> | <i>Balance at 31 March 2022 £</i> |
|------------------------------|--|---------------------|--------------------------|-----------------------------------|----------------------------------|---|
| Unrestricted funds | | | | | | |
| General Funds | 938,227 | 1,069,718 | (1,050,848) | (7,767) | (629) | 948,701 |
| Restricted funds | | | | | | |
| Children and Family Services | 1,898 | 272,022 | (170,941) | (2,054) | - | 100,925 |
| Adult Centre | 170 | 4,081 | (15,284) | 11,033 | - | - |
| Train and Trade | 2,984 | 89,044 | (85,687) | - | - | 6,341 |
| Retail | - | 29,638 | (29,638) | - | - | - |
| Association | 74,911 | 110,783 | (10,599) | (1,212) | - | 173,883 |
| | 79,963 | 505,568 | (312,149) | 7,767 | - | 281,149 |
| Total of funds | 1,018,190 | 1,575,286 | (1,362,997) | - | (629) | 1,229,850 |

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

Summary of funds - prior year

| | <i>Balance at 1 April 2021 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Gains/ (Losses) £</i> | <i>Balance at 31 March 2022 £</i> |
|------------------|--|---------------------|--------------------------|-----------------------------------|----------------------------------|---|
| 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> |

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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

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

Analysis of net assets between funds - prior year

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

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

| | 2023 £ | 2022 £ |
|--|-----------------|-----------|
| Net income for the year (as per Statement of Financial Activities) | 68,556 | 211,660 |
| Adjustments for: | | |
| Depreciation charges | 32,995 | 30,428 |
| (Gains)/losses on investments | (1,511) | 629 |
| Interest paid | 9,124 | 10,377 |
| Decrease in stocks | 130 | - |
| Decrease/(increase) in debtors | (71,384) | 60,132 |
| Increase/(decrease) in creditors | 26,846 | (26,819) |
| Net cash provided by operating activities | 64,756 | 286,407 |

22. Analysis of cash and cash equivalents

| | 2023 £ | 2022 £ |
|--|----------------|-----------|
| Cash in hand | 483,242 | 614,838 |
| Total cash and cash equivalents | 483,242 | 614,838 |

23. Analysis of changes in net debt

| | At 1 April 2022 £ | Cash flows £ | Other non- cash changes £ | At 31 March 2023 £ |
|--------------------------|-------------------------|------------------|------------------------------------|--------------------------|
| Cash at bank and in hand | 614,838 | (131,596) | - | 483,242 |
| Debt due within 1 year | (21,650) | 21,377 | (22,483) | (22,756) |
| Debt due after 1 year | (168,220) | - | 22,483 | (145,737) |
| | 424,968 | (110,219) | - | 314,749 |

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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 **£28,478** (2022 - £23,638) were payable to the fund at the balance sheet date and are included in creditors.

25. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | 2023 | <i>2022</i> |
|--|----------------|----------------|
| | £ | <i>£</i> |
| Not later than 1 year | 43,450 | <i>40,900</i> |
| Later than 1 year and not later than 5 years | 68,375 | <i>62,042</i> |
| Later than 5 years | 5,163 | <i>5,313</i> |
| | 116,988 | <i>108,255</i> |

26. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2023.