



NORFOLK AND NORWICH SEND ASSOCIATION LTD

(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 13
Independent auditor's report on the financial statements	14 - 18
Statement of financial activities	19
Balance sheet	20 - 21
Statement of cash flows	22
Notes to the financial statements	23 - 45

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

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

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

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

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

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

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

Objectives and activities

a. Policies and objectives

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

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

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

b. Strategies for achieving objectives

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

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

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

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

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

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

Objectives and activities (continued)

c. Risk management

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

Achievements and performance

a. Review of activities

Introduction

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

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

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

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

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

Support for Children and Families

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

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

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

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

Achievements and performance (continued)

SENsational Families

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

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

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

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

Sleep Service

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

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

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

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

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

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

Achievements and performance (continued)

Steps & Stages

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

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

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

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

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

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

Support for Young People

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

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

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

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

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

Achievements and performance (continued)

Dragons on the Move

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

Milestones

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

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

Support for Adults

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

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

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

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

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

Achievements and performance (continued)

Train and Trade

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

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

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

Link-Up

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

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

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

Retail and Enterprise

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

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

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

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

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

Achievements and performance (continued)

b. Fundraising/Promotional Activities and Income/Awareness Generation

Flourish

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

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

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

VISIBLE Festival

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

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

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

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

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

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

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

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

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

Achievements and performance (continued)

Events Fundraising

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

Other Fundraising

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

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

Financial review

a. Going concern

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

b. Reserves policy

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

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

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

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

c. Key performance indicators

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

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

d. Principal funding

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

e. Results

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

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

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

Structure, governance and management

a. Constitution

The organisation is a charitable company limited by guarantee and was set up by a Charity Commission Scheme, Charity number 1027466. Nansa registered as a charity on 5 October 1962 and incorporated on 20 September 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1 each.

b. Methods of appointment or election of Trustees

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

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

c. Organisational structure and decision-making policies

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

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

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

d. Policies adopted for the induction and training of Trustees

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

e. Financial risk management

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

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

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

Plans for future periods

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

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

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

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

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

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

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

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

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

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

Statement of Trustees' responsibilities

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

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

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

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

Disclosure of information to auditor

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

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

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



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

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

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

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

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

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

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

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

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

Responsibilities of Trustees

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

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Our approach was as follows:

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

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

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

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

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

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

Use of our report

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



Alice Lynch BSc FCA DChA (Senior statutory auditor)

for and on behalf of

MA Partners Audit LLP

Chartered Accountants

Statutory Auditor

7 The Close

Norwich

Norfolk

NR1 4DJ

17 July 2024

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

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2024

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

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

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

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

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

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

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



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

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

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

1. General information

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

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

2.2 Income

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

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

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

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

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

2. Accounting policies (continued)

2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

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

2.5 Tangible fixed assets and depreciation

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

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

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

Depreciation is provided on the following bases:

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

2.6 Investments

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

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

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

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

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

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

2. Accounting policies (continued)

2.13 Acquisition of SENSational Families

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

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

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

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

3. Income from donations and legacies

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

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

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

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

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

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

4. Income from charitable activities

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

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

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

5. Income from other trading activities

Income from non charitable trading activities

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

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

6. Investment income

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

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

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

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

7. Other incoming resources

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

8. Expenditure on raising funds

Fundraising trading expenses

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

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

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

8. Expenditure on raising funds (continued)

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

9. Analysis of expenditure on charitable activities

Summary by fund type

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

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

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

9. Analysis of expenditure on charitable activities (continued)

Summary by fund type (continued)

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

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

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

9. Analysis of expenditure on charitable activities (continued)

Summary by expenditure type

	Staff costs 2024 £	Depreciation 2024 £	Other costs 2024 £	Total 2024 £
Children and Family Services	296,429	223	77,769	374,421
Adult Family Services	650,452	1,958	85,746	738,156
Train and Trade Association	139,555	-	7,948	147,503
	37,925	20,654	36,838	95,417
Total 2024	<u>1,124,361</u>	<u>22,835</u>	<u>208,301</u>	<u>1,355,497</u>

	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 Association	192,976	-	26,162	219,138
	92,524	21,248	13,995	127,767
Total 2023	<u>1,097,159</u>	<u>23,923</u>	<u>177,507</u>	<u>1,298,589</u>

10. Auditor's remuneration

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

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

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

11. Staff costs

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

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

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

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

The average headcount expressed as full-time equivalents was:

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

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

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

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

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

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

12. Trustees' remuneration and expenses

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

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

13. Tangible fixed assets

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

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

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

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

14. Fixed asset investments

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

15. Debtors

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

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

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

16. Creditors: Amounts falling due within one year

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

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

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

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

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

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

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

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

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

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

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

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

18. Statement of funds

Statement of funds - current year

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

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

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

18. Statement of funds (continued)

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

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

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

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

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

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

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

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

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

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

18. Statement of funds (continued)

Statement of funds - prior year

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

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

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

19. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

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

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

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

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

Analysis of net assets between funds - prior period

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

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

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

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

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

22. Analysis of cash and cash equivalents

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

23. Analysis of changes in net debt

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

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

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

24. Pension commitments

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

25. Operating lease commitments

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

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

26. Related party transactions

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