

Registered number: 02854806

Charity number: 1027466

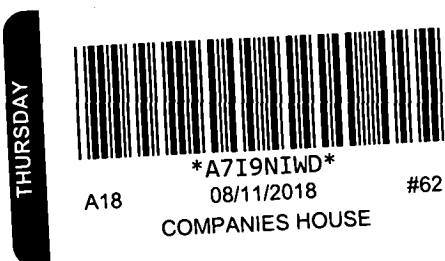


NORFOLK AND NORWICH SCOPE ASSOCIATION

(A Company Limited by Guarantee)

EXECUTIVE COMMITTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018



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NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2018

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Executive Committee	Mr T Garrod (Chair) Mrs G Doy Miss C Ledgard Ms M Smith Mr J Sorrell (Treasurer) Mrs L Everett - Resigned 30.04.18 Miss C Fulcher – Resigned 01.11.17 Miss H Gill – Resigned 14.09.17 Mr P Steward - Resigned 15.11.17 Mrs J Welsby – Appointed 11.01.18, Resigned 15.01.18 Mr P Denham – Appointed 25.06.18 Mr D Brief – Appointed 08.08.18
Company registered number	02854806
Charity registered number	1027466
Registered office	33 Woodcock Road Norwich Norfolk NR3 3TT
Company secretary	Ms R Czarnowska - resigned 30.04.18
Chief Executive Officer	Ms R Czarnowska – resigned 30.04.18
Independent auditor	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander Natwest

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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The Trustees who form the Executive committee, who are also directors for the purposes of company law, present their report and audited financial statements of the charity for the year ended 31st March 2018 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015)(as amended by Update Bulletin 1 published on 2 February 2016).

## **OBJECTIVES AND ACTIVITIES**

### **a. OBJECTS**

Norfolk and Norwich Scope Association (NANSA) is established to promote the care, welfare, interest, treatment, education, employment and advancement in Norfolk and Norwich of people with disabilities.

### **b. PUBLIC BENEFIT**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the Executive Committee consider how planned activities will contribute to the aims and objectives they have set. Details of the projects we deliver are detailed on pages 5 to 9.

### **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 the Charity's shops, and these are regularly reviewed by the Executive Committee. The leadership team regularly reviews all of the major risks to which the charity is exposed.

### **d. STRATEGIC PLANS**

Going forward we will:-

- Further strengthen our personalised support to people with disabilities of all age groups, focusing on an individual's journey and outcomes through coaching
- Expand options to offer a wider range of routes for people wanting to move towards work through our Train and Trade programme
- Work in partnership with other organisations
- Continue to empower people in Norfolk with disabilities to be independent
- Make further improvement to internal systems
- Continue to develop top quality services that meet the needs and aspirations of people with disabilities

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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## ACHIEVEMENTS AND PERFORMANCE

### REVIEW OF ACTIVITIES

NANSA continues to deliver a strong range of services that cover all age groups.

#### **Family and Children, Youth and Transition Services**

NANSA successfully secured Children In Need funding worth more than £113,000 over three years to run our S.E:N.S.E. project, this included the installation of a fabulous sensory studio at the NANSA Family Centre on Woodcock Road. Our Family Services continue to provide vital support for families of preschool (often newly diagnosed) children, with three School for Parents sessions and three S.E:N.S.E. groups weekly and a Sleep Service clinic on Mondays. The Sleep Service has been an outstanding success with staff seeing 236 new referrals in the year, helping them address their child's sleep disturbance; feedback from parents continues to show that the impact of this support can change life for the whole family.

In 2017/18, 14 children and their families received support through our Sense project attending over 120 sessions in the year. 16 children and their families received support from our School For Parents service attending over 180 sessions.

*"Without NANSA I would feel lost - a feeling that overwhelmed me initially. We're forever grateful for all the support NANSA is giving us" [parent].*

In December 2016, NANSA was successful in applying for inclusion on the Norfolk Short Breaks for Disabled Children Framework, enabling us to provide ongoing delivery of Short Breaks services to young people via our Norwich based groups and a new project based in Kings Lynn. We have had an average of around 20 teenagers attending Short Breaks in 2017/18 enjoyed a wide range of fun, developmental activities that helped them develop confidence and more independence, and helped the families to have a break.

Our innovative Transition Services groups – Connect and Fusion – continued to give young adults a range of opportunities to develop their skills further towards independence and adulthood.

*"Our son has grown in confidence whilst at Fusion - he is comfortable there as he and the staff know each other extremely well. He is encouraged to try new experiences and receives the support to successfully do so" [parent].*

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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## **Dragons**

The DRAGON (Disability Real Action Group Of Norfolk) project, hosted by NANSAs, carried on from its launch in September 2016, the DRAGON team is supported by Project Lead Sarah Harrison, who in order to preserve the neutrality and independence of the project is engaged by NANSAs on a freelance basis. The aims of the project are:

- To prepare young people with disabilities to play an active, well informed part in consultation on changes to service provision in Norfolk.
- To empower young people with disabilities to have an influence in promoting inclusive, accessible services in their local area.
- To enable young people with disabilities to have a voice in ensuring best practice in inclusion and accessibility throughout Short Breaks provision in Norfolk.

The team undertakes an impressively diverse body of work that includes assessing applications to the Short Breaks Framework, reviewing visits to sport and leisure groups.

## **Adult Services**

From our Adults' Centre on Bowthorpe Road in Norwich, we continue to provide a varied programme of opportunities, activities and experiences. These have included, confidence building and empowerment, independent living skills, leisure and fitness, art and design, accessing the community, socialising, advocacy and academia.

This year we created a new job role, appointing an Inclusion Coordinator who will have a specific focus on the developmental, sensory, learning and communication needs of service-users who require a more tailored approach to their participation and progression at NANSAs. This role alongside other changes to our key-working and support planning are the first stages of a new 'Inclusive Care and Support' strategy which will be implemented further over the next 12 months. Moving forward, we aim to ensure that the quality of our services for adults continually improves and becomes an increasingly inclusive provision; offering a tailored and person-centred programme of opportunities for all members of all ability.

Some of our service-users (specifically members of our After Hours Club) have worked alongside staff in recent months, assisting with the planning of a new social/leisure group. The members (aged 25+) wanted to explore increased community and leisure opportunities with NANSAs on evenings and weekends. The older members also championed a provision that would allow them to socialise with, and peer-mentor, our younger service-users (aged 18-24) who previously attended our Springboard Transition Service. Through numerous consultation meetings with the members a new name and logo was agreed for the leisure group; and Link-Up will launch in May 2018.

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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"I have really enjoyed helping staff plan the new Link-Up leisure group. I have been coming to NANSAs for nearly 6 years and I like to help organise things. I always take part in discussion groups as I am a chatty person. I helped staff plan the new logo and name for the Link-Up group and I am looking forward to getting to know our younger members and being a peer-mentor to them. I can remember how nervous I was when I first started at NANSAs but now I am older and more confident so I can help others become confident too." (Stephen – service-user)

### **Train and Trade**

Through close working with Norfolk County Council it became clear to us that Norfolk had a particularly desperate need to support people with disabilities to access employment effectively. Norfolk has less than 4% of people accessing learning-disabilities services in employment (either paid or voluntary) and this is noticeably lower than the national target of 6%.

Following a review of our provision in this area the decision was made to re-structure our services in order to provide a new careers support offering that could tackle individual barriers to progression as well as employer attitudes, fears and concerns in relation to disability. In October 2017 Train and Trade re-launched as a careers support service formally recognised by Norfolk County Council's Supplier Relationship Team offering 2 types of provision:

**Traineeships with Work Experience;** These traineeships include an expanding range of vocational areas such as retail, catering and art & design. The initial traineeship can include a nationally recognised and accredited qualification facilitated for each Trainee by an assigned Development Coach. Traineeships are hosted internally at one of NANSAs's enterprise venues; these include NANSAs's Charity Shops and Café.

**Supported Community Work Placements;** These work placements are facilitated by one of the Train and Trade Outreach Workers and hosted by a community partner. Trainees are able to explore a more authentic work opportunity and begin to further themselves towards their ultimate aim; gainful paid employment. NANSAs's outreach team will provide as much, or as little, support as is required in order to continually promote progression, development and increased levels of confidence and independence.

"Two of NANSAs's Trainees have undertaken work placements with us here at OPEN Youth Trust. They are supported by their Development Coach and it is an absolute pleasure having the young adults with us. Through having work placements in a real work environment service users are able to progress their skill set and with this their confidence flourishes. The Development Coaches are incredibly patient and an asset to the programme, they adapt their support style to the needs of the Trainees giving support when necessary but also stepping back to ensure the Trainees develop independence. The fact that the programme is not time specific means the service users can move on

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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when it is right for them making this service very unique and needed.” (OPEN Youth Trust – Community Partner)

The collaborative partnerships we have developed through Train and Trade have been hugely beneficial. These partnerships have enabled those with learning disabilities and complex additional needs to explore and move into the real world of work. The partnerships are collaboratively debunking negative assumptions relating to the employability of these individuals, while empowering other agencies and businesses to get involved and increase their own understanding of inclusion and accessibility.

In February 2018 we were delighted to attend The Norfolk Care Awards where we won the Collaborative Working Award in recognition of Train and Trade's impact on the community through our partnership working with local employers and businesses. Kerry (ex-Trainee) was undoubtedly the star of the show that evening having herself moved into paid employment that same week after completing her traineeship at NANSAs.

“I completed my traineeship at the NANSAs Charity Shop and then I began a Supported Community Work Placement with Martins Driver Training. I was even asked by NANSAs to become a peer-mentor and help other Trainees. I never thought I would have the confidence before but now I'm really looking forward to the new challenge” (Kerry – Ex-Trainee and Peer Mentor)

### **Charity Shops**

This year has seen many positive improvements and some challenging financial ones. We have taken the decision to close 2 shops due to the decrease in sales at both. In October we opened our flagship store on Magdalen Street. This store is our new vision for the standard of merchandising and customer service that we need all our charity shops to achieve. The customer feedback has been fantastic and although sales were initially slow, we are now seeing a steady increase and we expect this trend to continue.

During the second half of the year we have set up an online charity shop with eBay. This really gained momentum in January 2018 and gives us access to a wider market so that we can get the best price for the goods donated by members of the public.

Following on from the new procedures and training put in place over the last year we are now seeing the other shops increase their sales. We continue to receive great donations from members of the public and we thank them for their continued support of the charity.

Not only have we seen sales increase at shops we have also increased our efficiency and reduced costs around waste recycling, as we now have outlets for most of the items donated to us that we cannot sell, leaving minimal amounts to go back into the waste stream. We have introduced a new till system in one of the shops in the year with the



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FOR THE YEAR ENDED 31 MARCH 2018

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system being installed in the remaining 4 shops in May 2018. With this and the introduction of broadband in all the shops we will be able to push forward further efficiencies through use of time, communication throughout the team, proactiveness when sourcing ebay stock and researching prices of items for sale in the shops. Overall, standards have improved throughout retail and we hope for more improvements in 2018/19.

### **Fundraising**

We witnessed another year of incredible support from generous community, business and charitable trust donations. It kicked off with the Easter Eggstravaganza in April held at Eaton Park which saw a fantastic turn out and raised over £2,000 for the Charity.

There was some great support from individuals and groups in the year, including Hannah Potter who took part in a half Marathon, The NANSA bowls league, the Norfolk and Suffolk Charity Shooters and many more across Norfolk.

Local businesses have been there again for NANSA, including the Plasterers Arms, Aviva, Swaffham Golf Club, Harford Attachments Ltd and the many businesses across Norfolk that host our collection tins. NANSA staff, volunteers and service users attended the Norwich John Lewis store in the lead up to Christmas for the third year in a row, to sing carols to the shoppers and hold a collection for NANSA. NANSA was also a Charity of the Forum's Christmas Tree.

Trust funding has been an especially successful area of work this year. BBC Children In Need, The Masonic Charitable Foundation, Radio Norwich Educational Foundation of Alderman John Norman, The Sobell Foundation, Norfolk Community Grants, The Ellerdale Trust are among a number of trust funds and grant making organisations, large and small, who have generously provided essential funding.

All the funding and support NANSA receives makes a positive difference to the lives of people with disabilities, and the organisation is very grateful to all those backing us.

None of this would have been possible without our amazing team of volunteers, who give up their time on a regular basis to enable us to deliver great services and bring in income to support our work. Each month we have an average of 26 volunteers in our charity shops, 14 helping with adult, youth and family services, and 1 helping out with fundraising and administration. We deeply appreciate the commitment which makes a real difference to so many of our service users, either directly or indirectly.

Employees of NANSA's fundraising department organise and support fundraising events and activities of our corporate, community and individual supporters. NANSA does not use professional fundraisers. We comply with the Fundraising regulators guidance. There have been no complaints about fundraising activity this year. We do not carry out any direct marketing, we never cold call anyone.

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**FINANCIAL REVIEW**

**a. RESULTS**

NANSA made a deficit of £97,174 during the year. This comprised a deficit of £113,591 on unrestricted funds and a surplus of £16,417 on restricted funds.

**b. GOING CONCERN**

The charity has a diverse range of income generating activities including income generated from charitable activities such as personal budgets, grant funding, voluntary, investment, fundraising and retail income. Whilst the charity receives its income from a wide range of sources, many of the income streams are inherently volatile.

The charity has policies in place to manage these risks including specific investment and reserves policies which are explained elsewhere in the Executive committee's report. The trustees have considered the financial position of the charity, the level of free reserves and the 2018/2019 budget and accompanying cash flow forecast. The forecasts and projections, taking into account known changes in activity show that the charity can continue to operate with the support of its bank. As a consequence, the trustees believe the charity is well placed to manage its business risks successfully.

The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**c. RESERVES POLICY**

The charity has a policy of retaining sufficient funds to allow a planned withdrawal from an activity should funding for that activity cease. The policy is to build up a level of reserves that is equivalent to approximately 3 months of annual expenditure. This figure is currently assessed as £303,210, based on the budget for the year ended 31<sup>st</sup> March 2020.

As at 31 March 2018 free reserves (comprising unrestricted net assets and readily available investments) amounted to approximately £122,323 (2017 - £264,903). Monthly budget meetings monitor the situation of the reserves and budget and the aim is for the Charity to build up to the level required by the Reserves Policy.

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

**d. KEY FINANCIAL PERFORMANCE INDICATORS**

The Executive Committee considers that the charity's KPIs that communicate the financial performance of NANSA are as follows:

	2018	2017
	%	%
Decrease in trading income	(13.7)	(11.3)
Decrease in LA Funding / service user fee income	(2.6)	(3.3)
Increase in donations/grants/legacies	20.8	49.0
Increase in total income	6.1	(0.0)
Increase in total expenditure	15.4	0.0
Free reserves / total expenditure	8.0	20.1
Free reserves	£	£
Net current assets	206,378	331,576
Net realisable investments	9,695	9,299
Less: Restricted funds (excl. assets)	(93,750)	(75,972)
	—————	—————
	122,323	264,903
	—————	—————

**e. PRINCIPAL FUNDING**

Norfolk County Council and income from retail trading provide the main principal funding to enable the objectives of the charity to be carried out.

**PLANS FOR FUTURE PERIODS**

The Trustees and Management Team have reviewed the charity's vision and mission and initiated the development of the strategic plan for 2018-23. This process is taking on board input from all stakeholders and already has created a clear sense of direction for the charity moving forward. Critical to this is ensuring that services for people with disabilities continue to be flexible to meet the changing needs and aspirations of its beneficiaries, and that we do this increasingly within local communities across the county.

We also need to strengthen our financial independence during what will be challenging economic and political times for both communities and the local authority, and the charity has already started on a programme of development that will build up our financial sustainability whilst still maintaining high standards of quality. This will see an increase in income generated from both charity trading enterprises and

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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fundraising, as well as ensuring that services continue to offer exceptional value for money.

To achieve this level of change NANSAs has focused on strengthening its management capacity, improving its systems, and developing a robust financial approach for establishing new ventures. It is also working closely with partners to identify new opportunities and create effective services that meet local needs.

The Leadership Team (Trustees and Management Team) are confident that NANSAs history of being entrepreneurial and flexible provides a solid ground from which to launch exciting new services, offers and ventures over the years ahead. We also believe that we are well positioned as a charity to influence the local community to improve opportunities and inclusion standards for people with disabilities in Norfolk.

## **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. NANSAs registered as a charity on 5<sup>th</sup> October 1962 and incorporated on 20<sup>th</sup> September 1993. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### **b. METHOD OF APPOINTMENT OR ELECTION OF THE EXECUTIVE COMMITTEE**

The directors of the company are trustees for the purposes of charity law and under the company's Articles are known as members of the Executive Committee. Under the requirements of the Memorandum and Articles of Association the members of the Executive Committee are elected to serve for a period of one year after which they must be re-elected at the next Annual General meeting. The Executive Committee consists of trustees with a broad range of experience and skills, from legal knowledge to financial acumen and first-hand knowledge of disability issues.

EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**c. POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF THE EXECUTIVE COMMITTEE**

All trustees are offered induction training upon joining the Executive Committee and are given a "FactFile" about NANSAs 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 NANSAs behalf. 'Leadership team' workshops are held jointly for Trustees and the Management Team on a regular basis.

**d. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The Trustees meet on a monthly basis. The Chair of the Trustees is Tom Garrod. The Treasurer is John Sorrell. The day to day running of the charity is delegated to the Chief Executive Officer.

The Charity has 3 sub committees that meet on a regular basis they are;

- HR & Finance
- Fundraising and Marketing
- Policies

Each service within the charity has an Advisory Group consisting of nominated trustees, partner organisations / funders, service users and families, and Management Team members. In addition to this NANSAs has a nominated Trustee Safeguarding Lead who works directly with senior management to oversee this key area of work, and a nominated trustee also sits on the monthly Referral Panel and reports directly to the Executive Committee.

NANSAs Management Team consists of the following who bring a wealth of experience and technical skills from their fields;

Alan Flack	Head of Finance and Business Support
Amanda Lockwood	Head of Charity Trading
Leon Smith	Head of Services

NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

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EXECUTIVE COMMITTEE'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2018

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**Statement of Executive Committee's Responsibilities**

The Executive Committee (who are also directors of Norfolk and Norwich Scope Association for the purposes of company law) are responsible for preparing the Executive Committee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Executive Committee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Executive Committee are required to:

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

The Executive Committee are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Executive Committee are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Executive Committee have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Executive Committee are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**AUDITOR**

The auditor, MA Partners LLP, has indicated its willingness to continue in office. The Designated Executive Committee will propose a motion re-appointing the auditor at the Annual General Meeting.

This report was approved by the Executive Committee on 19<sup>th</sup> September 2018

  
Mr T Garrod  
Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
NORFOLK AND NORWICH SCOPE ASSOCIATION  
FOR THE YEAR ENDED 31 MARCH 2018

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**OPINION**

We have audited the financial statements of Norfolk and Norwich Scope Association (the 'charitable company') for the year ended 31 March 2018 set out on pages 18 to 38. 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 2018 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Executive Committee's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Executive Committee have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)  
FOR THE YEAR ENDED 31 MARCH 2018

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**OTHER INFORMATION**

The Executive Committee are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

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

- the information given in the Executive Committee's Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Executive Committee's 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 Executive Committee's Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Executive Committee's remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Executive Committee 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 Executive Committee's Report and from the requirement to prepare a Strategic Report.



NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

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STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)  
FOR THE YEAR ENDED 31 MARCH 2018

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**RESPONSIBILITIES OF TRUSTEES**

As explained more fully in the Executive Committee's Responsibilities Statement, the Executive Committee (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 Executive Committee 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 Executive Committee 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 Executive Committee either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

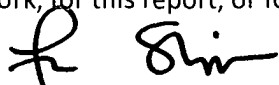
**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditor's Report.

**USE OF OUR REPORT**

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



Frank Shippam BSc FCA DChA (Senior Statutory Auditor)

For and on behalf of  
MA Partners LLP  
Chartered Accountants  
Statutory Auditor

21.09.18

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account)  
FOR THE YEAR ENDED 31 MARCH 2018

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>Income from:</b>					
Donations, grants and legacies	2	29,685	205,607	235,292	194,819
Charitable activities	3	721,797	121,645	843,442	746,389
Other trading activities	4	345,880	-	345,880	400,998
Investments	5	348	-	348	254
<b>Total income</b>		<b>1,097,710</b>	<b>327,252</b>	<b>1,424,962</b>	<b>1,342,460</b>
<b>Expenditure on:</b>					
Raising funds	4	421,176	-	421,176	450,516
Charitable activities	6	784,105	317,251	1,101,356	868,735
<b>Total expenditure</b>		<b>1,205,281</b>	<b>317,251</b>	<b>1,522,532</b>	<b>1,319,251</b>
<b>Net income / (expenditure)</b>		<b>(107,571)</b>	<b>10,001</b>	<b>(97,570)</b>	<b>23,209</b>
<b>Transfers between funds</b>	16	<b>(6,416)</b>	<b>6,416</b>	<b>-</b>	<b>-</b>
Net gains/(losses) on Investments	12	396	-	396	1,093
<b>Net movement in funds</b>		<b>(113,591)</b>	<b>16,417</b>	<b>(97,174)</b>	<b>24,302</b>
<b>RECONCILIATION OF FUNDS:</b>					
Total funds brought forward	16	723,015	94,192	817,207	792,905
<b>Total funds carried forward</b>	16	<b>609,424</b>	<b>110,609</b>	<b>720,033</b>	<b>817,207</b>

The notes on pages 21 to 38 form part of these financial statements

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

BALANCE SHEET  
AS AT 31 MARCH 2018

Company Number: 02854806

	Note	2018 £	2017 £
<b>FIXED ASSETS:</b>			
Tangible assets	11	751,331	743,976
Investments	12	9,695	9,299
		<u>761,026</u>	<u>753,275</u>
<b>CURRENT ASSETS</b>			
Stocks		292	1,371
Debtors	13	138,752	163,792
Cash at bank and in hand		128,634	210,077
		<u>267,678</u>	<u>375,240</u>
<b>CREDITORS:</b> Amounts falling due within one year	14	<u>(61,300)</u>	<u>(43,664)</u>
<b>NET CURRENT ASSETS</b>		<u>206,378</u>	<u>331,576</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>967,404</u>	<u>1,084,851</u>
<b>CREDITORS:</b> Amounts falling due after more than one year	15	<u>(247,371)</u>	<u>(267,644)</u>
<b>NET ASSETS</b>		<u>720,033</u>	<u>817,207</u>
<b>CHARITY FUNDS:</b>			
Restricted funds	16	110,609	94,192
Unrestricted funds	16	609,424	723,015
		<u>720,033</u>	<u>817,207</u>

The financial statements were approved by the Trustees, authorised for issue and signed on their behalf on *19th September 2018* by

*TG*

**Mr T Garrod**  
**Chair**

The notes on pages 21 to 38 form part of these financial statements

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/ provided by operating activities	18	(25,984)	(20,992)
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment		(41,605)	(18,000)
<b>Net cash used in investing activities</b>		(41,605)	(18,000)
<b>Cash flows from financing activities</b>			
Repayment of borrowings		(13,854)	(180,524)
Cash inflows from new borrowings		-	279,000
<b>Net cash provided by (used in) financing activities</b>		(13,854)	98,476
<b>Change in cash and cash equivalents in the year</b>		(81,443)	59,484
Cash and cash equivalents brought forward		210,077	150,593
<b>Cash and cash equivalents carried forward</b>	19	128,634	210,077

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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## 1. ACCOUNTING POLICIES

### 1.1 Basis

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP(FRS102))(as amended by Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at cost of transaction value unless otherwise stated in the relevant accounting policy notes.

### 1.2 Company Status

Norfolk and Norwich Scope Association is an incorporated charity domiciled and registered in England and Wales, which constitutes a Public Benefit entity as defined by FRS102. The company is limited by guarantee. The members of the company are the Executive Committee named on page 1.

### 1.3 Fund accounting

General funds are restricted which are available for use at the discretion of the Executive Committee in furtherance of the general objectives of NANSA and which have not been designated for other purposes.

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

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

### 1.4 Income

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

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

Income tax receivable in relation to investment income is recognised at the time the investment income is receivable.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between these activities on a basis consistent with the use of the resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds,.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**1.6 Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases;

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

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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**1.7 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Gains/(losses) on investments" in the Statement of Financial Activities Incorporating Income and Expenditure Account.

**1.8 Interest receivable**

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

**1.9 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving stocks. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell.

**1.10 Debtors**

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

**1.11 Cash at bank and in hand**

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

**1.12 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 NANSAs anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

**1.13 Pensions**

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

NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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**1.14 Operating leases**

Rentals under operating leases are charged to the Statement of Financial Activities incorporating income and expenditure account on a straight line basis over the term of the relevant lease.

**2. INCOME**

Set out below is a summary of income and expenditure for the year by category.

	Brought forward	Income	Expenditure	Transfers	Carried Forward
Children and Family Services	21,351	285,910	(255,571)	6,416	58,106
Adult Centre	69,684	479,391	(444,908)	(38,244)	65,923
Train and Trade	-	167,236	(204,423)	38,244	1,057
Retail	-	347,595	(421,176)	73,581	-
Association	726,172	144,830	(196,058)	(79,997)	594,947
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	817,207	1,424,962	(1,522,136)	-	720,033
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>



NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**2A. INCOME FROM DONATIONS, LEGACIES AND GRANT INCOME**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Donations</b>				
Children and Family Services	-	1,151	1,151	4,569
Adult Resource Centre	93	3,162	3,255	4,584
Train and Trade	-	-	-	-
Retail	2	-	2	125
Association	21,815	-	21,815	28,700
	<u>21,910</u>	<u>4,313</u>	<u>26,223</u>	<u>37,978</u>
<b>Legacies</b>				
Children and Family Services	-	-	-	-
Adult Resource Centre	-	-	-	50,000
Train and Trade	-	-	-	-
Retail	-	-	-	-
Association	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>
<b>Grants</b>				
Children and Family Services	-	163,114	163,114	66,331
Adult Centre	-	-	-	13,900
Train and Trade	-	38,180	38,180	2,810
Retail	-	-	-	23,800
Association	7,775	-	7,775	-
	<u>7,775</u>	<u>201,294</u>	<u>209,069</u>	<u>106,841</u>
<b>Total</b>				
Children and Family Services	-	164,265	164,265	70,900
Adult Centre	93	3,162	3,255	68,484
Train and Trade	-	38,180	38,180	2,810
Retail	2	-	2	23,925
Association	29,590	-	29,590	28,700
	<u>29,685</u>	<u>205,607</u>	<u>235,292</u>	<u>194,819</u>

In 2017, of the total income from donations, legacies and grants, £45,975 was to unrestricted funds and £148,844 was to restricted funds.

NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

	2018 £
<b>Analysis of Grants Received</b>	
<b>Restricted</b>	
<b>Children and Family Services</b>	
Children In Need	Sense 44,468
Norfolk County Council	School For Parents 34,000
Norfolk County Council	Peer Inspection Prog. 32,479
Masonic Charitable Foundation	Sleep 23,564
NHS Norwich, North & South Norfolk CCG	School For Parents 15,603
The Educational Foundation of Alderman John Norman	Sleep 5,000
Sobell Foundation	Fusion 5,000
Norfolk Community Foundation	Fusion 2,000
Radio Norwich 99.9 Kids Trust	Sleep 1,000
	<u>163,114</u>
<b>Train and Trade</b>	
Matthew Project	On Track 38,180
	<u>201,294</u>
<b>Total Restricted Grants</b>	
<b>Unrestricted Grants - Association</b>	
Ellerdale Trust	3,000
Harold Dean Charities Trust	1,250
B Mickleham Trust	1,000
Souter Charitable Trust	1,000
Charles Littlewood Hill Trust	500
Lynn Foundation	500
DC Moncrieff Charitable Trust	500
S&R Charitable Trust	25
	<u>7,775</u>
<b>Total Unrestricted Grants</b>	
<b>Total Grants</b>	<u>209,069</u>

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Local Authority Funding (including personal budgets)</b>				
Children and Family Services	-	116,169	116,169	111,061
Adult Resource Centre	467,351	-	467,351	458,125
Train and Trade	-	-	-	-
Retail	-	-	-	-
Association	-	-	-	-
	<u>467,351</u>	<u>116,169</u>	<u>583,520</u>	<u>569,186</u>
<b>Service user training fees</b>				
Children and Family Services	-	-	-	-
Adult Resource Centre	-	-	-	-
Train and Trade	129,056	-	129,056	162,217
Retail	-	-	-	-
Association	-	-	-	-
	<u>129,056</u>	<u>-</u>	<u>129,056</u>	<u>162,217</u>
<b>Other incoming resources</b>				
Children and Family Services	-	5,476	5,476	6,900
Adult Resource Centre	8,785	-	8,785	4,703
Train and Trade	-	-	-	-
Retail	1,674	-	1,674	-
Association	114,931	-	114,931	3,383
	<u>125,390</u>	<u>5,476</u>	<u>130,866</u>	<u>14,986</u>
<b>Total</b>				
Children and Family Services	-	121,645	121,645	117,967
Adult Resource Centre	476,136	-	476,136	462,828
Train and Trade	129,056	-	129,056	162,217
Retail	1,674	-	1,674	-
Association	114,931	-	114,931	3,383
	<u>721,797</u>	<u>121,645</u>	<u>843,442</u>	<u>746,389</u>

Included within Other incoming resources under association is £114,801 relating to VAT recovered following the Charity registering from 1 April 2003. The first claim was made in December 2017.

In 2017, of the income from charitable activities, £628,428 was to unrestricted funds and £117,961 was to restricted funds.

NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**4. TRADING ACTIVITIES**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total Funds 2018 £	Total Funds 2017 £
<b>Charity trading income</b>				
Charity shops	303,702	-	303,702	349,623
Art shop	14,589	-	14,589	12,374
Café sales	27,589	-	27,589	39,001
	<u>345,880</u>	<u>-</u>	<u>345,880</u>	<u>400,998</u>
<b>Fundraising trading expenses</b>				
Staff costs	212,694	-	212,694	238,194
Other staff costs	1,276	-	1,276	1,577
Travel costs	605	-	605	498
Premises costs	124,475	-	124,475	116,534
Office costs	17,437	-	17,437	3,857
Vehicle costs	-	-	-	204
Finance costs	6,244	-	6,244	5,210
Legal and professional costs	443	-	443	790
Purchases	12,154	-	12,154	19,864
Support costs	36,230	-	36,230	61,913
Depreciation	9,618	-	9,618	1,875
	<u>421,176</u>	<u>-</u>	<u>421,176</u>	<u>450,516</u>
Net incoming from trading activities	<u>(75,296)</u>	<u>-</u>	<u>(75,296)</u>	<u>(49,518)</u>

In 2017, all of the income and expenditure from trading activities was unrestricted except for £125 of expenditure that was restricted.

**5. INVESTMENT INCOME**

	Unrestricted funds 2018 £	Total Funds 2018 £	Unrestricted funds 2017 £	Total Funds 2017 £
Investment income – local listed investments	<u>348</u>	<u>348</u>	<u>254</u>	<u>254</u>

NORFOLK AND NORWICH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**6. ANALYSIS OF RESOURCES EXPENDED**

	Staff Costs	Depreci- ation	Grants	Support costs	Other costs	Total 2018	Total 2017
	£	£	£	£	£	£	£
<b>Raising Funds</b>							
Unrestricted	212,694	9,618	-	36,229	162,635	421,176	450,391
Restricted	-	-	-	-	-	-	125
	<u>212,694</u>	<u>9,618</u>	<u>-</u>	<u>36,229</u>	<u>162,635</u>	<u>421,176</u>	<u>450,516</u>
<b>Charitable Activities</b>							
<b>Unrestricted</b>							
Children and Family Services	-	-	-	-	-	-	-
Adult Centre	318,594	-	-	57,300	49,078	424,972	406,929
Train and Trade	134,806	-	-	25,573	6,921	167,300	134,142
Association	165,478	18,145	-	33,610	(25,400)	191,833	98,172
	<u>618,878</u>	<u>18,145</u>	<u>-</u>	<u>116,483</u>	<u>30,599</u>	<u>784,105</u>	<u>639,243</u>
<b>Restricted</b>							
Children and Family Services	154,262	1,121	-	29,858	70,330	255,571	204,218
Adult Centre	-	5,366	-	-	14,570	19,936	22,084
Train and Trade	31,147	-	-	4,156	1,820	37,123	2,810
Association	-	-	-	-	4,621	4,621	380
	<u>185,409</u>	<u>6,487</u>	<u>-</u>	<u>34,014</u>	<u>91,341</u>	<u>317,251</u>	<u>229,492</u>
	<u>804,287</u>	<u>24,632</u>	<u>-</u>	<u>150,497</u>	<u>121,940</u>	<u>1,101,356</u>	<u>868,735</u>
<b>Total 2018</b>	<u>1,016,981</u>	<u>34,250</u>	<u>-</u>	<u>186,726</u>	<u>284,574</u>	<u>1,522,532</u>	<u>1,319,251</u>
<b>Total 2017</b>	<u>798,497</u>	<u>22,493</u>	<u>-</u>	<u>292,115</u>	<u>206,146</u>	<u>1,319,251</u>	

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**7. SUPPORT COSTS**

	Staff Costs £	Recruitment, Training etc £	Office costs £	Insurance £	Finance £	Professional fees £	Premises £	Total 2018 £	Total 2017 £
Children and Family Services	12,475	2,113	1,785	427	2,489	8,749	1,820	29,858	45,292
Adult Centre	23,941	4,055	3,426	819	4,776	16,790	3,493	57,300	101,803
Train and Trade	12,421	2,104	1,778	425	2,478	8,711	1,812	29,729	26,263
Retail	15,137	2,564	2,166	518	3,020	10,616	2,208	36,229	61,913
Association	14,045	2,378	2,010	480	2,801	9,848	2,048	33,610	56,844
	<u>78,019</u>	<u>13,214</u>	<u>11,165</u>	<u>2,669</u>	<u>15,564</u>	<u>54,714</u>	<u>11,381</u>	<u>186,726</u>	<u>292,115</u>

**8. NET INCOMING RESOURCES / (RESOURCES EXPENDED)**

This is stated after charging:

	2018 £	2017 £
Depreciation of tangible fixed assets	33,909	22,493
Loss on disposal of assets	341	-
Loan interest payable	14,911	9,440
Other interest payable	-	80
Operating lease rentals	93,057	74,712
Auditor's remuneration – Audit services	4,438	4,800
Other services	-	2,282
	<u>146,655</u>	<u>113,707</u>

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

**9. STAFF COSTS**

	2018 £	2017 £
Wages and salaries	1,010,451	913,109
Social Security costs	63,714	59,559
Pension costs	20,835	10,414
	<u>1,095,000</u>	<u>983,082</u>

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

	2018 £	2017 £
<b>Full time equivalents</b>		
Direct charitable	36	33
Trading	9	12
Management and administration	10	7
	<u>55</u>	<u>52</u>
 <b>Number of staff employed</b>	 <u>93</u>	 <u>77</u>

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

No trustees received any remuneration or benefits in kind during the year.

During the year one trustee was reimbursed for expenses totalling £45 (2017 – £285).

Key management personnel consist of the Chief Executive, Head of Finance and the Head of Human Resources. All other heads of department contribute to the key decisions made in the running of the Trust on a day to day basis. The total amount paid to Key management personnel in the year was as follows:-

	2018 £	2017 £
Salary	94,932	87,958
National Insurance	9,720	8,689
Pension costs	3,708	3,611
	<u>108,360</u>	<u>100,258</u>

NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

## 10. PENSIONS

NANSA operates a stakeholder pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge of £20,835 (2017 - £10,414) represents contributions payable by NANSA to the fund for the year. At the year end contributions totalling £0 (2017 - £197) were payable to the fund and are included within creditors.

## 11. TANGIBLE FIXED ASSETS

	Land and buildings £	Motor vehicles £	Office equipment £	Total £
<b>Cost</b>				
As at 1 April 2017	688,693	34,100	161,424	884,217
Additions	35,949	3,000	2,656	41,605
Disposals	-	-	(2,975)	(2,975)
As at 31 March 2018	724,642	37,100	161,105	922,847
<b>Depreciation</b>				
As at 1 April 2017	-	16,780	123,461	140,241
Charge for year	20,137	5,080	8,692	33,909
Relating to disposals	-	-	(2,634)	(2,634)
As at 31 March 2018	20,137	21,860	129,519	171,516
<b>Net book value</b>				
As at 31 March 2018	<b>704,505</b>	<b>15,240</b>	<b>31,586</b>	<b>751,331</b>
As at 31 March 2017	688,693	17,320	37,963	743,976

Included within the net book value of land and buildings is £491,341 (2017: £501,369) relating to freehold land and buildings and £213,164 (2017: £187,324) relating to long term leasehold land and buildings.



NORFOLK AND NORWCH SCOPE ASSOCIATION  
(A Company Limited by Guarantee)

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2018

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**12. FIXED ASSET INVESTMENTS**

	Listed securities £
<b>Market Value</b>	
As at 1 April 2017	9,299
Revaluations	396
	<hr/>
As at 31 March 2018	9,695
	<hr/> <hr/>

Investments at market value comprise:

	2018 £	2017 £
Listed investments	9,695	9,299
	<hr/> <hr/>	<hr/> <hr/>

All the fixed asset investments are held in the UK.

**13. DEBTORS**

	2018 £	2017 £
Trade debtors	55,370	25,336
Other debtors	8,804	19,433
Prepayments and accrued income	74,578	119,023
	<hr/>	<hr/>
	138,752	163,792
	<hr/> <hr/>	<hr/> <hr/>

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**14. CREDITORS: Amounts falling due within one year**

	2018	2017
	£	£
Bank loans	17,775	11,356
Trade creditors	16,408	10,604
Other taxation and social security	12,911	16,054
Other creditors	489	265
Accruals	13,717	5,385
	<u>61,300</u>	<u>43,664</u>

Bank loans due within one year amounting to £17,775 (2017: £11,356) are secured.

**15. CREDITORS: Amounts falling due after more than one year**

	2018	2017
	£	£
Bank loans	<u>247,371</u>	<u>267,644</u>

Creditors include amounts not wholly repayable within 5 years as follows:

	2018	2017
	£	£
Repayable by instalments	<u>166,700</u>	<u>217,420</u>

Bank loans due after more than one year amounting to £247,371 (2016: £267,644) are secured.

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**16. STATEMENT OF FUNDS – CURRENT YEAR**

	Brought forward	Income	Expenditure	Transfers	Carried Forward
<b>Unrestricted funds</b>					
Adult Centre	1,464	476,229	(424,972)	(38,244)	14,477
Train and Trade	-	129,056	(167,300)	38,244	-
Retail	-	347,594	(421,176)	73,582	-
Association	721,551	144,831	(191,437)	(79,998)	594,947
	<u>723,015</u>	<u>1,097,710</u>	<u>(1,204,885)</u>	<u>(6,416)</u>	<u>609,424</u>
<b>Restricted funds</b>					
Children and Family Services	21,351	285,910	(255,571)	6,416	58,106
Adult Centre	68,220	3,162	(19,936)	-	51,446
Train and Trade	-	38,180	(37,123)	-	1,057
Association	4,621	-	(4,621)	-	-
	<u>94,192</u>	<u>327,252</u>	<u>(317,251)</u>	<u>6,416</u>	<u>110,609</u>
<b>Total funds 2018</b>	<u><b>817,207</b></u>	<u><b>1,424,962</b></u>	<u><b>(1,522,136)</b></u>	<u><b>-</b></u>	<u><b>720,033</b></u>

**STATEMENT OF FUNDS – PRIOR YEAR**

	Brought forward	Income	Expenditure	Transfers	Carried Forward
<b>Unrestricted funds</b>					
Adult Centre	-	462,828	(406,929)	(54,435)	1,464
Train and Trade	-	162,217	(134,142)	(28,075)	-
Retail	-	400,998	(450,391)	49,393	-
Association	758,702	49,612	(97,079)	10,316	721,551
	<u>758,702</u>	<u>1,075,655</u>	<u>(1,088,541)</u>	<u>(22,801)</u>	<u>723,015</u>
<b>Restricted funds</b>					
Children and Family Scs	22,421	188,861	(204,218)	14,287	21,351
Adult Centre	11,782	68,484	(22,084)	10,038	68,220
Train and Trade	-	2,810	(2,810)	-	-
Retail	-	125	(125)	-	-
Association	-	6,525	(380)	(1,524)	4,621
	<u>34,203</u>	<u>266,805</u>	<u>(229,617)</u>	<u>22,801</u>	<u>94,192</u>
<b>Total funds 2017</b>	<u><b>792,905</b></u>	<u><b>1,342,460</b></u>	<u><b>(1,318,158)</b></u>	<u><b>-</b></u>	<u><b>817,207</b></u>

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The **Children and Family Services** covers all activities that NANSA carry out with service users from birth to 25. This includes:-

- *School for Parents*, a pre-school development programme for children with cerebral palsy/ other motor disabilities and *Sense & Touch*, a pre-school sensory learning activity programme for children with learning/physical disabilities.
- *NANSA Sleep Counselling Service*, family support information services which provide children with disabilities and their families with better access to the information they need to receive relevant support and services.
- *Youth and Transition Services* which consists of fortnightly leisure, activity and transition groups for 11-18 year olds with physical and learning disabilities and complex additional needs. It also consists of a holiday transitional activity/outreach group for young people aged 15-18 years with physical and learning disabilities and complex additional needs, the NANSA Springboard (self-directed leisure group for young adults aged 15-18 years with physical and learning disabilities) and the Dragons Project (formerly Norfolk PIP), a peer review programme involving young people with disabilities in reviewing the Norfolk short breaks provision.

The **Adult Centre** covers all activities for adult service users at the main site on Bowthorpe Road. Within the department the **Minibus** fund sits. The Minibus fund represents donations received towards the purchase of a new minibus in 2016/17, charged against that fund is depreciation incurred in the year on the minibus. At 31<sup>st</sup> March 2018 there was a balance of £10,125 (2017 - £13,500) representing the net book value of the minibus.

Included within this fund is the Legacy received in 2017 the balance at 31<sup>st</sup> March 2018 was £33,687 (2017 - £50,000).

The **Train and Trade** department relates to services offered to users relating to employment opportunities and work experience.

The **Retail** department consists of the Charity's retail outlets. At the year end the charity operated 6 charity shops. Three of the charity shops offer work experience to service users of Train and Trade.

The **Association** department covers the general running costs of the charity and its premises.

The purpose of the transfers from unrestricted funds to the restricted fund is to reallocate the amount overspent on these funds.

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**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR**

	Tangible fixed assets and investments <b>2018</b> £	Net current assets <b>2018</b> £	Creditors due after more than one year <b>2018</b> £	Total 2018 £
<b>Unrestricted</b>				
Adult Centre	-	14,477	-	14,477
Association	744,167	98,151	(247,371)	594,947
	<u>744,167</u>	<u>112,628</u>	<u>(247,371)</u>	<u>609,424</u>
<b>Restricted</b>				
Children and Family Services	-	58,106	-	58,106
Adult Centre	16,859	34,587	-	51,446
Train and Trade	-	1,057	-	1,057
	<u>16,859</u>	<u>93,750</u>	<u>-</u>	<u>110,609</u>
<b>Total 2018</b>	<u><b>761,026</b></u>	<u><b>206,378</b></u>	<u><b>(247,371)</b></u>	<u><b>720,033</b></u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR**

	Tangible fixed assets and investments <b>2017</b> £	Net current assets <b>2017</b> £	Creditors due after more than one year <b>2017</b> £	Total 2017 £
<b>Unrestricted</b>				
Adult Centre	-	1,464	-	1,464
Association	735,055	254,140	(267,644)	721,552
	<u>735,055</u>	<u>305,604</u>	<u>(267,644)</u>	<u>723,015</u>
<b>Restricted</b>				
Children and Family Services	-	21,351	-	21,351
Adult Centre	18,220	50,000	-	68,220
Association	-	4,621	-	4,621
	<u>18,220</u>	<u>75,972</u>	<u>-</u>	<u>94,192</u>
<b>Total 2017</b>	<u><b>753,275</b></u>	<u><b>331,576</b></u>	<u><b>(267,644)</b></u>	<u><b>817,207</b></u>

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**18. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2018 £	2017 £
Net (expenditure) / income for the year (as per statement of financial activities)	(97,570)	23,209
Adjustment for:		
Depreciation charges	33,909	22,493
Loss on disposal of assets	341	-
Decrease in stocks	1,079	1,338
Decrease / (Increase) in debtors	25,040	(45,232)
Increase / (Decrease) in creditors	11,217	(22,800)
Net cash used by operating activities	<u>(25,984)</u>	<u>(20,992)</u>

**19. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2018 £	2017 £
Cash in hand	128,634	210,077
Total	<u>128,634</u>	<u>210,077</u>

**20. OPERATING LEASE COMMITMENTS**

At 31st March the Charity had annual commitments under non-cancellable operating leases:

	2018 £	2017 £
Within 1 year	52,356	53,034
Between 1 and 5 years	125,249	166,925
After more than 5 years	6,318	9,900
Total	<u>183,923</u>	<u>229,859</u>