

SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales · Charity number 801275

Details

Other names	STEPPING STONES
Status	Registered
Legal form	Charitable company
Company number	02370795
Registered	1989-06-09
Register	View on the Charity Commission register

Contact

Address	Stepping Stones Heartsease Lane Norwich NR7 9NR
Phone	01603419996
Email	roger@steppingstonesproject.com
Website	www.steppingstonesproject.com

Activities

Objects: TO ADVANCE THE EDUCATION AND PROMOTE THE RELIEF OF PERSONS WITH SPECIAL NEEDS RESIDENT IN NORFOLK THROUGH THE PROVISION OF LIMITED PERIODS OF WORK EXPERIENCE AND SUCH TRAINING FACILITIES AS WOULD ENABLE SUCH PERSONS TO ACQUIRE AND DEVELOP VOCATIONAL SKILLS.

Activities: To promote the education and relief of young people with learning difficulties. This is achieved through the provision of a programme of life skills training which encompasses numeracy and literacy, IT, arts and crafts and social activities.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NORFOLK
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£331,616	£312,490	-	-
2024-03-31	£220,011	£248,200	-	-
2023-03-31	£189,818	£218,945	-	-
2022-03-31	£200,305	£193,294	-	-
2021-03-31	£211,037	£179,008	-	-

Trustees

Name	Role	Appointed
Emma Curran-Sebastian		2023-05-24
Jade Hall		2020-10-05
James Farrar		2023-01-18
Jessica Croll-Knight		2022-03-29
Lydia Darrah		2023-03-26
Steve Riches		2017-04-19
Tania Cossey		2023-09-27

SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales - Charity number 801275

Accounts

Special Needs Enterprises (Norfolk) Ltd

(A Charitable Company Limited By Guarantee)

Also Known as Stepping Stones

Company Number: 02370795

Charity Number: 801275



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31st March 2025

The Trustees, who are directors for the purposes of company law, present their report and accounts for the year ended 31st March 2025. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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) (effective 1 January 2019).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative information

Charity Name

Special Needs Enterprises (Norfolk) Limited, also known as Stepping Stones and Green Fingers.

Charity Number: 801275 **Company Number:** 2370795

Charity Trustees

S Riches: *Chair*

J Hall: *Vice Chair*

J Farrar: *Secretary*

L Darrah

E Curran-Sebastian

T Cossey

J – Croll-Knight

Management:

Manager – R Bilton-Hill

Deputy Manager – S Blease

Registered Office and Principal Address

Stepping Stones, Heartsease Lane Methodist Church, Norwich, NR7 9NR

Bankers

HSBC Bank PLC, 18 London Street, Norwich, NR2 1LG

Independent Examiner

Grant Miles BA (Hons) ACA

On behalf of GLX Accounting Limited, Chartered Accountants, 69–75 Thorpe Road, Norwich, Norfolk, NR1UA



Structure and Organisation:

The organisation is a company charity by limited guarantee, incorporated on 11th April 1989 and registered as a charity on 9th June 1989. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company which is governed in accordance with its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the Manager who is supported by the other members of staff.

Trustee Appointments

The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity. The Trustees are appointed by the members in the Annual General Meeting, each year one third of the Trustees retire by rotation but are eligible to stand for re-election. Students have a choice in who is appointed as a Trustee and Trustees all hold DBS certification. Students are represented by a Trustee with lived experience of having a Learning Disability who co-chairs bi-monthly student meetings.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and receive copies of:

The Memorandum and Articles of Association, The latest accounts of the charity & Charity Commission guidance notes CC3 – “the essential trustee”. In addition, the Trustees are encouraged to read the Charity Commission and other appropriate newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Charitable Objects:

The charity has the following objectives: To advance the education and promote the relief of persons with learning disabilities in Norfolk, through the provision of a social life and social skills training program that enables increasing measures of skills, confidence and independence.



Achievements and performance:

Stepping Stones (*the working name for Special Needs Enterprises Norfolk Ltd*) is a small, vibrant charity established in 1989 for adults with learning disabilities. From our new base in Norwich our students are supported to develop life skills through tutor-led workshops and activities in a supportive and person-centered environment. Students attend from between one to five days a week, but most students attend for two or three days per week. Students choose what sessions they would like to join on a season-based timetable; our core subject areas are:

ART & CRAFT – As well as a means of expression, art and craft is used as a framework for broader learning, as an opportunity to pursue individual projects and to work as part of a team with a common goal. Students and staff create art and craft items to develop into saleable products and for some students, art is central to their sense of self-worth and how they relate to the world.

HORTICULTURE – At our new on-site allotment we grow fruit and veg that keep our kitchen supplied with fresh produce, as well as the ornamental plants that we sell at our Open Day and local events. Our students work in all aspects of the allotment – from planning the beds, planting, and potting on seeds, maintaining beds and improving soil quality, watering and growing.

COOKING – Our kitchen is at the center of what we do every day, students cook nutritious lunches and make a range of preserves, using our colourful allotment harvest. We also produce cakes to order and to sell at local events as part of our Enterprise.

MEDIA – Our students are supported to make music, videos, podcasts, blog posts alongside learning photography skills. The students use a variety of media to share Stepping Stones news through our website as well as on YouTube, Bandcamp, Facebook and Instagram.

ENTERPRISE – Launched in 2021, our Enterprise Project is an outlet for our students to see their artwork developed into items and products that people want to buy. Our students have made prints, cards, tote bags, t shirts, notebooks and wrapping paper all of exceptional quality. We work with a number of local businesses selling our products in their shops as well as selling our products at local events, fairs and on our website.

LIFE SKILLS – Our life skills project allows our students to develop their independent living skills; students are supported in a safe setting to work on everyday tasks such as cooking for themselves and others, budgeting and shopping for themselves, housekeeping and organizing their free time by accessing the community for exercise, entertainment and social activities.

SKILLS & EMPLOYMENT – Students learn about the world of work, having the support to produce CV's, practice interviews, job search and access different work environments on tours. Some students take on volunteering positions & work experience placements and some work towards or move into paid employment; students are given in-house job coaching and travel support.

HEALTH & WELLBEING – Students asked us to implement more sessions where they could access sessions to promote fitness, try new sports and activities and do things to promote a sense of wellbeing. Students choose what they would like to explore whether it is pickleball or going on a buggy safari to see wildlife.



Throughout all elements of Stepping Stones, students are supported and challenged to try new things, learn new skills and work as part of a team. We are a very student led service and work to individual and group wants and needs. Our tutors are recruited by experience in their specific subject and their knowledge of the subject ensures sessions are engaging, meaningful and in-depth.

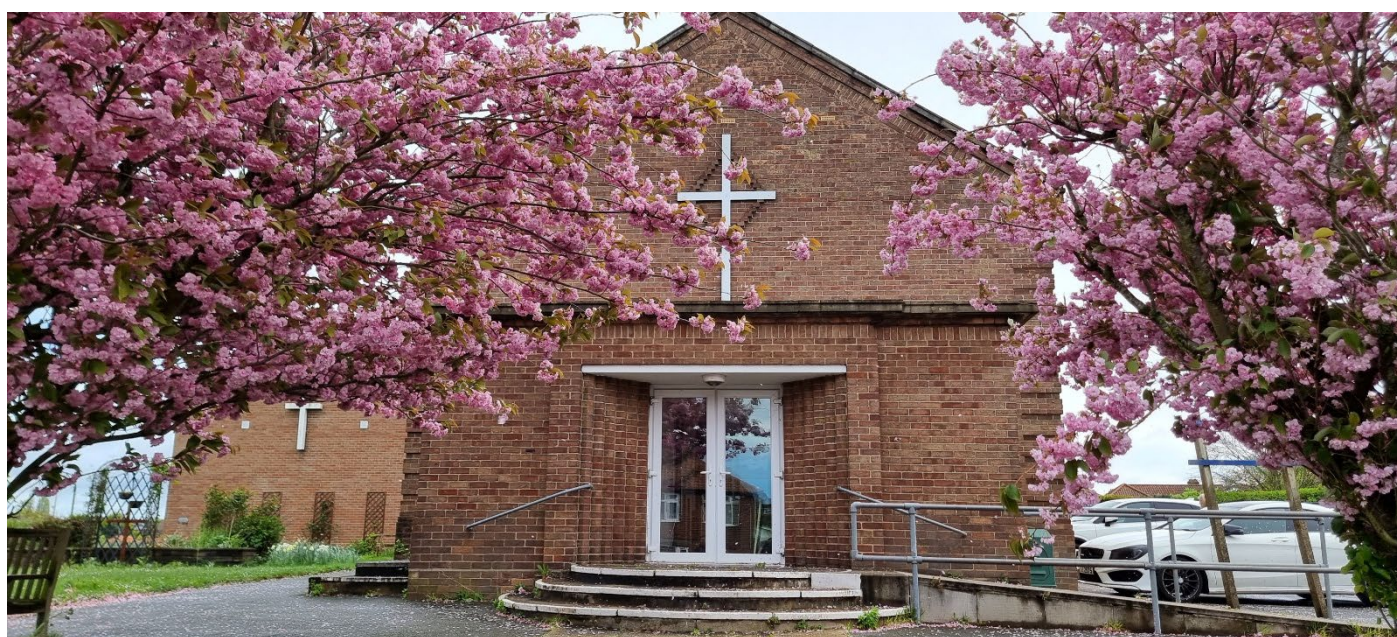
Our aim is to increase students' knowledge and confidence, encouraging them to lead more independent lives.

Our vision is for a fairer, more equitable society where adults with learning disabilities receive the education, training and support they require to fulfil their potential.

Review of the period, April 2024 – March 2025.

The Trustees are pleased to report that, with the support and guidance of our funders and Norfolk County Council, Stepping Stones continues to push the service and students into new, exciting opportunities as we celebrated 35 years of Stepping Stones since being founded in April 1989.

This year has been one of the most transformational years in the history of the organisation, in April 2024 we finally completed the purchase of our new centre and site, the former Heartsease Lane Methodist Church; coincidentally we exchanged and got the keys on the day after we officially turned 35 years old.



Stepping Stones had been looking to purchase a permanent site for quite some time, it was becoming clear that we were outgrowing our rented base at Magdalen Road, and we needed to have a strong foundation to continue to build the service further. We had more and more people wanting to join Stepping Stones and we just didn't have the space to accommodate new students. There was also a need to make the service more self-sustaining & not being at the risk of having to find a new home if the landlord had a change of plans.

As soon as we saw the potential of the former Heartsease Lane Methodist Church we knew we had to do all we could to make it happen, it was clear to all who were involved in those very initial stages that the site had everything to make a modern-day service that would benefit the students and the local community. Over a year of legal work, meetings, surveys, planning, budgeting took place all whilst the day-to-day aspects of the service were running as usual; we worked with some fantastic organisations and businesses during this stage, and we thank all who were involved and supported us.

We wish to give special thanks to our landlord of 11 + years at Magdalen Road, Chris; Chris was very considerate and supportive of the charity throughout our time at no.52 and we thank him for this.

In May 2024, we were able to show the students, parents, families and carers the new centre for the first time as a special parents evening – it was a very special moment to show the students their new centre and discuss the potential for the future.



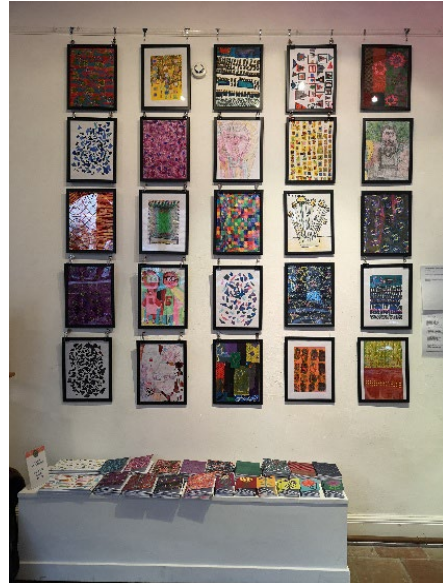
We formally moved the service over on Monday 1st July 2024 and the students immediately took to the new centre and it felt like home very quickly. We then finished dilapidations on Magdalen Road, including painting it inside and out – before handing the keys back to that and Angel Road, our life skills training home. We had to say goodbye to Angel Road for monthly affordability issues, we hope to fully continue with the same ethos and learning at our new building.

We also started to develop a new allotment space for our students, on site – with a classroom space for learning, potting, planting in the off seasons. It was hard to hand back our allotment at Mousehold North as it had been the focal point of some really great work at Stepping Stones for many years, but the chance to have an on-site allotment/kitchen garden to develop from new was an exciting prospect. We also have some students who couldn't access the previous allotment due to mobility issues as it was a 10-15 minute walk, so the hope is that we could engage with more students.

Thanks to the dedication of our staff team, volunteers and the resilience of our students, we were able to keep the centre and sessions at Magdalen Road running whilst we were setting up the new centre.

I would like to say a massive thank you to the staff team who helped keep the energy levels high and chipped in with tasks whether it was covering new groups, painting, moving furniture; we couldn't have done such a massive move without them, thank you.

In September 2024 we held a 35th birthday party, at our new centre to celebrate 35 years of excellent charitable and community-based work, Bob and Angie Cossey the founders of Stepping Stones in 1989 were present and cut a special cake. Many faces from throughout Stepping Stones history were in attendance and lots of dancing and catch-ups were had.



The students continue to push the service forward and come up with brilliant ideas; our bimonthly student meetings are a great forum for them to talk with the project Manager and trustees about what things they would like to and give an idea on where to push the service.

We have also continued to work with students to develop our enterprise project product range and increase the number of events; during this period. In December 2024 we held our second big enterprise event at Norwich Arts Centre with support from our friends at the Arts Centre and local charity Musical Keys; we had homemade cakes, new products such as notebooks, cards, t-shirts, tote bags and calendars for sale alongside card making workshops, Christmas tree planting and a gift-wrapping station.

We supported our students to put on their first ever art exhibition at the Anteros Art Foundation in Norwich in January 2025. This was a weeklong exhibition that was curated by the students showcasing their work alongside a new range of enterprise products for sale. Stepping Stones was able to put on creative workshops each day which were for the community, local groups and services to pop in and enjoy.

We are working hard to develop our enterprise project, with items for sale on our website www.stepsstonesproject.com/shop

Our students have asked us to run sessions that promote a healthy lifestyle, so we have recently introduced a dedicated Health & Wellbeing session to our timetable. These sessions encourage students to explore the community to see what opportunities are available whether it is trying a new sport, going for a walk, meditating in the woods, or learning about a healthy diet and lifestyle, both physically and mentally. The students have been to try sports sessions at the Norwich sportspark, they have done a 12-week dance programme with Compass Dance which resulted in a performance at the Norwich Theatre Stage 2.

We continue to offer our students a meaningful array of activities, opportunities and a safe environment for them to learn, grow and try new things.

We are incredibly proud of what Stepping Stones and the students have achieved in this period, and with many more exciting developments planned for the next one...

"Stepping Stones has come to mean so much to us as Students. It is a place of safety where we can learn new skills in the company of good friends. Without this special place many of us would be isolated, with no way of accessing the community and no one to share our experiences with." Written By Cara, a student who attends Stepping Stones 3 days a week.



Financial Review

On 31st March 2025 the charity had funds totaling £223,497 (2024: £204,237) £23,645 are restricted and £199,852 are unrestricted funds (2024: £181,439) of which £191,852 are undesignated (2024: £173,439). £331,616 has been raised during the year (2024: £220,011). Expenditure amounted to £312,410 (2024: £248,200) as detailed in the notes to the accounts.

Financial Concerns:

This financial year we have purchased a building which will give extra stability to Stepping Stones. However, the new facilities are big, and we are concerned about the costs of utilities, especially heating the centre in the winter. It is essential that we keep raising unrestricted funds to finance the bills. We are also developing our social enterprise. We have secured regular funds for the next 2 years, which gives us an opportunity to grow our Enterprise and work towards getting a steady income.

Restricted Funds:

£23,645 of restricted funds includes £19,800 for Employment and Enterprise Project

Reserves Policy

The trustees consider that it is appropriate to accumulate £25,000 of cash flow for safe running of the Centre before building up new reserves. They have reserved £8,000 this year and are looking to increase to 3 months expenditures in the next couple of years.

Designated Funds

To provide for future developments, the trustees have designated funds of £3,000 towards repairs and maintenance of the Heartsease Lane training center.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees.

X

Mr S Riches
Chair

Independent Examiner's Report to the Members of Special Needs Enterprises (Norfolk) Limited

I report on the accounts of the company for the year ended 31st March 2025, which are set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant Miles BA (Hons) ACA

On behalf of
GLX Accounting Limited - Chartered Accountants
69 – 75 Thorpe Road, Norwich, Norfolk, NR1 1UA
Date: 12st September 2025

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31st March 2025

	Notes	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	25,300	98,713	124,013	54,464
Charitable activities	4	195,979	-	195,979	153,392
Other trading activities	5	11,264	-	11,264	10,155
Investments	6	-	-	-	-
Other incoming resources	7	360	-	360	-
Total		<u>232,903</u>	<u>98,713</u>	<u>331,616</u>	<u>220,011</u>
Expenditure on:					
Raising funds	8	(13,104)	-	(13,104)	(8,750)
Charitable activities	9	(201,385)	(98,001)	(299,386)	(239,450)
Total		<u>(214,489)</u>	<u>(98,001)</u>	<u>(312,490)</u>	<u>(248,200)</u>
Net income/(expenditure)		<u>18,414</u>	<u>712</u>	<u>19,126</u>	<u>(28,189)</u>
Reconciliation of Funds					
Total funds brought forward		181,438	22,933	204,371	232,560
Total funds carried forward 14		<u>199,852</u>	<u>23,645</u>	<u>223,497</u>	<u>204,371</u>

The notes on pages 15 to 22 form part of these accounts.

Company Number:
02370795

Balance Sheet
As at 31st March 2025

	Notes	£	2025 £	£	2024 £
Fixed Assets					
Tangible assets	11		511,200		512,254
Total fixed assets					
Current assets					
Cash at bank and in hand		65,071		45,374	
Debtors		-		53	
Total current assets		65,071		45,427	
Current Liabilities					
Creditors: Amounts falling due within one year	12	(4,620)		(1,909)	
Net current assets			60,451		43,518
Less Non-Current Liabilities		(348,154)		(351,400)	
Total assets less current liabilities			223,497		204,372
The funds of the charity					
Restricted income funds	14		23,645		22,933
Unrestricted income funds	14				
General fund		191,852		173,439	
Designated funds		8,000		8,000	
Total unrestricted funds			199,852		181,439
Total charity funds			223,497		204,372

For the year ended 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the trustees and signed on their behalf by:

X

Mr S.J. Riches
Chair

X

Mr J Farrar
Secretary

The notes on pages 15 to 22 form part of these accounts.

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.
- f) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income from investments is included when receivable.
 - iv) Income from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- g) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a fundraising consultant.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
29th May 1961 Charitable Trust	3,000	-	3,000	3,000
7 Days	-	4,169	4,169	-
Alan Boswell Charity	-	10,000	10,000	-
Anne French Dist Grant	-	1,000	1,000	1,000
Barrett Family Charitable Trust	500	-	500	500
Brigadier DV Phelps 1966	-	-	-	1,000
Cranfield Charitable Trust	-	250	250	-
Crangleford Singers	-	-	-	1,000
Douglas Arter Foundation	500	-	500	500
Forbes	-	30,000	-	-
Frank Litchfield General Charitable Trust	2,000	-	2,000	2,000
Freemasons – Bishop Herbert Lodge	2,000	-	2,000	-
Garfield Weston	-	15,000	15,000	-
Hansells	-	-	-	2,000
John Jarrold Trust	-	-	-	1,000
Kip and Alison Bertam	2,000	-	2,000	-
Laura Elizabeth Stuart Mem Trust	-	-	-	520
Limbourne Trust	-	-	-	10,000
Masonic Charitable	2,000	-	2,000	-
Mr & Mrs Philip Rackham	-	-	-	500
Mrs A Cox	-	-	-	30
Mrs HR Green Charitable Settlement Charity	1,000	-	1,000	-
Norfolk Community NCF Research	-	-	-	150
Norfolk Community Foundation via Love Norfolk	-	5,000	5,000	-
Norfolk Community NCF (photo competition)	-	-	-	500
Norfolk River Trust	-	1,294	1,294	-
Normans Foundation	3,000	-	3,000	-
Paul Bassam Charitable Trust	-	-	-	5,000
Percy Bilton Charity	-	-	-	700
Phoenix Male Voice Choir	-	-	-	224
Postcode Places Trust	-	-	-	10,000
Preachers Charity	-	1,000	1,000	-
Ridley Godfrey Foundation	1,500	-	1,500	-
Rix Thompson – Rothenberg Foundation	-	-	-	5,000
Rodney Purdy	-	-	-	100
Strangeward Trust	-	-	-	2,500
The Aquarius Charitable Foundation	-	-	-	500
The Boshier Hinton Foundation	-	-	-	1,590
The Clan Trust	-	-	-	600
The DC Moncrieff Charitable Trust	-	-	-	500
The Edward Gostlin	-	-	-	5,000
The Fitton Trust	300	-	300	300
The Hospital Saturday Fund	-	2,000	-	-
The Lady Hind Trust	1,000	-	1,000	-
The Lord Belstead Charitable Trust	-	-	-	500
The RC Snelling Charitable Trust	-	2,000	2,000	-
The Steven Bloch Image of Disability Charitable Trust	500	-	500	-
The Strangward Trust	2,000	-	2,000	-
The Varrier Jone	3,000	-	3,000	-
The Wynchwood Charitable Trust	-	-	-	250
TNL Community Fund	-	20,000	20,000	-
Trees of David Solomons Charitable Trust	1,000	-	1,000	-
Watling Charity	-	4,000	4,000	-
Zedra Trust	-	3,000	3,000	-
	25,300	98,713	124,013	56,464

Notes to the accounts (Continued)

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Day Service Fees	192,837	-	192,837	149,455
Lunches and sale of produce	3,142	-	3,142	3,936
Total	<u>195,979</u>	<u>-</u>	<u>195,979</u>	<u>153,392</u>

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Fundraising events	<u>11,264</u>	<u>-</u>	<u>11,264</u>	<u>10,155</u>

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Bank interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

7 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Sale of Greenhouse	<u>360</u>	<u>-</u>	<u>360</u>	<u>-</u>

8 Expenditure: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Fundraiser's fees	<u>13,104</u>	<u>-</u>	<u>13,104</u>	<u>8,750</u>

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2025 £	Total funds 2024 £
Purchases	-	1,624	-	1,624	1,031
Wages	106,697	-	-	106,697	154,022
Repairs and renewals	-	28,992	-	28,992	734
Sessional activities	-	-	8,303	8,303	9,558
Enterprise	-	-	2,535	2,535	-
Independent Examiner's fee	-	1,110	-	1,110	1,530
Other legal and professional	-	3,604	-	3,604	4,815
Insurance	-	7,044	-	7,044	2,545
Utilities (Water, Elec, Heat)	-	2,972	-	2,972	7,424
Rent, rates and water	-	33,096	-	33,096	23,339
IT & Telephone	-	2,471	-	2,471	3,547
Training	-	1,220	-	1,220	607
General Costs	-	6,794	5,619	6,794	5,619
Total resources expended	106,697	88,926	10,838	206,461	214,771

b) Restricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2025 £	Total funds 2024 £
Wages and salaries	72,445	-	-	72,445	7,637
Premises and utilities	-	5,000	-	5,000	-
Allotment expenses	-	-	1,135	1,135	5,456
Merchandise	-	364	4,896	5,259	9,003
Equipment	-	2,790	-	2,790	2,583
Employment programme	-	-	366	366	-
Sessional activities	-	1,419	4,510	5,929	-
Total resources expended	72,445	9,572	10,907	92,925	24,679

Notes to the accounts (Continued)

10 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

No employee received emoluments in excess of £60,000 during the period (2024: nil).

Employee costs during the period were as follows:

	2025	2024
	£	£
Salaries	147,237	134,267
Social Security	23,821	20,619
Pension costs	8,085	6,776
Training costs	1,220	607
	<u>180,362</u>	<u>162,266</u>

The average number of people employed during the period was as follows:

	2025	2024
	£	£
Project Manager	2	2
Project Workers	8	7
	<u>10</u>	<u>9</u>

11 Fixed Assets

Cost	Freehold property	Computer Equipment	Office Equipment	Total
At 1 April 2024	512,558	3,539	512	24,897
Addition	-	2,888	1,546	516,609
Disposal	-	-	-	7,909
At 31 March 2025	<u>512,558</u>	<u>6,427</u>	<u>2,058</u>	<u>533,597</u>
Depreciation				
At 1 April 2024	3,126	1,179	51	24,897
Charge for the period	3,126	2,140	222	4,356
Disposal	-	-	-	7,909
At 31 March 2025	<u>6,252</u>	<u>3,139</u>	<u>273</u>	<u>21,344</u>
NBV				
At 1 April 2024	509,432	2,360	461	512,253
At 31 March 2025	<u>506,306</u>	<u>3,108</u>	<u>1,785</u>	<u>511,200</u>

Plant and Machinery is depreciated at 25% per annum on a straight-line basis, computer equipment is depreciated at 33 1/3% per annum on a straight-line basis and office equipment is depreciated at 10% per annum on a straight-line basis. Items below £100 are not capitalised.

12 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	<u>4,620</u>	<u>1,909</u>

13 Creditors: Amounts due over one year

	2025	2024
	£	£
Bank Loan - Mortgage	<u>348,154</u>	<u>351,400</u>

Notes to the accounts (Continued)

14 Analysis of net assets between funds

		2025 £	2024 £
Restricted funds			
Current assets		-	-
Unrestricted funds			
Fixed assets	163,046		
Current assets	60,451	223,497	204,371
		<u>223,497</u>	<u>204,371</u>

15 Reserves

	At 1 April £ 2024	Incoming resources £	Outgoing resources £	Transfers £	At 31 March £ 2025
Restricted funds					
7 Days	-	4,169	-	-	4,169
Alan Boswell Charity	-	10,000	-	-	10,000
Anne French	-	1,000	(1,000)	-	-
Cranfield Charitable Trust	-	250	(250)	-	-
Cringleford Singers	1,000	-	(1,000)	-	-
Forbes	-	30,000	(25,641)	-	4,359
Garfield Weston	-	15,000	(15,000)	-	-
Limbourn Trust	6,304	-	(6,304)	-	-
Norfolk Community Foundation	-	5,000	(5,000)	-	-
Norfolk River Trust	-	1,294	(1,177)	-	117
Oliver Ford Trust	4,279	-	(4,279)	-	-
Percy Bilton Charity	700	-	(700)	-	-
Preachers Charity	-	1,000	-	-	1,000
Rix Thompson -					
Rothenberg Foundation	5,000	-	(5,000)	-	-
The Boshier Hinton Foundation	1,590	-	(1,590)	-	-
The Clan Trust	344	-	(344)	-	-
The Hospital Saturday Fund	-	2,000	(2,000)	-	-
The Lord Belstead Charitable Trust	500	-	(500)	-	-
The RC Snelling Charitable Trust	-	2,000	(2,000)	-	-
The National Lottery					
Community Fund	3,216	20,000	(23,216)	-	-
Watling Charity	-	4,000	-	-	4,000
Zedra Trust	-	3,000	(3,000)	-	-
	<u>22,933</u>	<u>98,713</u>	<u>(98,001)</u>	<u>-</u>	<u>23,645</u>

Notes to the accounts (Continued)

	At 1 April £ 2024	Incoming resources	Outgoing resources	Transfers	At 31 March 2025
Unrestricted funds					
General fund	173,439	232,903	(214,489)	-	191,853
Designated Funds					
Building Funds	-	-	-	-	-
Relocating of Students fund	-	-	-	-	-
Dilapidations and contingency fund	8,000	-	-	-	8,000
	<u>181,439</u>	<u>232,903</u>	<u>(214,489)</u>	<u>-</u>	<u>199,853</u>

16 Comparative Statement of Financial Activities by fund type

	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£
Income and endowments from:			
Donations and legacies	33,054	23,410	54,264
Charitable activities	153,392	-	153,392
Other trading activities	10,155	-	10,155
Investments	-	-	-
Total	<u>196,601</u>	<u>23,410</u>	<u>220,011</u>
Expenditure on:			
Raising funds	(8,750)	-	(8,750)
Charitable activities	(214,771)	(24,679)	(239,450)
Total	<u>(223,521)</u>	<u>(24,679)</u>	<u>(248,200)</u>
Net income/(expenditure)	<u>(26,960)</u>	<u>(1,269)</u>	<u>(28,189)</u>
Net movement in funds	<u>(26,960)</u>	<u>(1,269)</u>	<u>(28,189)</u>

17 Related Parties

The charity does not have any transactions with related parties that require disclosure.

18 Controlling Parties

The charity is controlled by the trustees.

19 Other Information

The charity is a company limited by guarantee which is registered in England and Wales with its registered office and its principal place of operation at Stepping Stones Project, Heartsease Lane, Norwich, Norfolk, NR7 9NR

SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales - Charity number 801275

Accounts

Special Needs Enterprises (Norfolk) Ltd

(A Charitable Company Limited By Guarantee)

Also Known as Stepping Stones

Company Number: 2370795

Charity Number: 801275



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31st March 2024

The Trustees, who are directors for the purposes of company law, present their report and accounts for the year ended 31st March 2024. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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) (effective 1 January 2019).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative information

Charity Name

Special Needs Enterprises (Norfolk) Limited, also known as Stepping Stones and Green Fingers.

Charity Number: 801275 **Company Number:** 2370795

Charity Trustees

S Riches: *Chair*

J Hall: *Vice Chair*

J Farrar: *Secretary*

L Darrah

E Curran-Sebastian

T Cossey

J – Croll-Knight

Manager

R Bilton-Hill

Registered Office and Principal Address

Stepping Stones, Heartsease Lane, Norwich, NR7 9NR

Bankers

HSBC Bank PLC, 18 London Street, Norwich, NR2 1LG

Independent Examiner

Grant Miles BA (Hons) ACA

On behalf of GLX Accounting Limited, Chartered Accountants, 69 – 75 Thorpe Road, Norwich, Norfolk, NR1 1UA

Structure and Organisation:

The organisation is a company charity by limited guarantee, incorporated on 11th April 1989 and registered as a charity on 9th June 1989. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company which is governed in accordance with its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the Manager who is supported by the other members of staff.



Trustee Appointments

The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity. The Trustees are appointed by the members in the Annual General Meeting, each year one third of the Trustees retire by rotation but are eligible to stand for re-election. Students have a choice in who is appointed as a Trustee and Trustees all hold DBS certification. Students are represented by a Trustee with lived experience of having a Learning Disability who co-chairs bi-monthly student meetings.

All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and receive copies of:

The Memorandum and Articles of Association, The latest accounts of the charity & Charity Commission guidance notes CC3 – “the essential trustee”. In addition, the Trustees are encouraged to read the Charity Commission and other appropriate newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Objects and Activities:

Charitable Objects:

The charity has the following objectives: To advance the education and promote the relief of persons with learning disabilities in Norfolk, through the provision of a social life and social skills training program that enables increasing measures of skills, confidence and independence.



Achievements and performance:

Stepping Stones (*the working name for Special Needs Enterprises Norfolk Ltd*) is a small, vibrant charity established in 1989 for adults with learning disabilities. From our base in Norwich our students are supported to develop life skills through tutor-led workshops and activities in a supportive and person-centered environment. Students attend from between one to five days a week, but most students attend for two or three days per week. Students choose what sessions they would like to join on a season-based timetable; our core subject areas are:

ART & CRAFT – As well as a means of expression, art and craft is used as a framework for broader learning, as an opportunity to pursue individual projects and to work as part of a team with a common goal. Students and staff create art and craft items to develop into saleable products and for some students, art is central to their sense of self-worth and how they relate to the world.

HORTICULTURE – At our allotment we grow fruit and veg that keep our kitchen supplied with fresh produce, as well as the ornamental plants that we sell at our Open Day and local events. Our students work in all aspects of the allotment – from planning the beds, planting, and potting on seeds, maintaining beds and improving soil quality, watering and growing.

COOKING – Our kitchen is at the center of what we do every day, students cook nutritious lunches and make a range of preserves, using our wonderful allotment harvest. We also produce cakes to order and to sell at local events as part of our Enterprise.

MEDIA – Our students are supported to make music, videos, podcasts, blog posts alongside learning photography skills. The students use a variety of media to share Stepping Stones news through our website as well as on YouTube, Bandcamp, Facebook and Instagram.

ENTERPRISE – Launched in 2021, our Enterprise Project is an outlet for our students to see their artwork developed into items and products that people want to buy. Our students have made prints, cards, tote bags, t shirts, notebooks and wrapping paper all of exceptional quality. We work with a number of local businesses selling our products in their shops as well as selling our products at local events, fairs and on our website.

LIFE SKILLS – Angel Road is our domestic life skills project, a 2-bed terraced training home allowing our students to develop their independent living skills. At Angel Road students are supported in a safe setting to work on everyday tasks such as cooking for themselves and others, budgeting and shopping for themselves, housekeeping and organizing their free time by accessing the community for exercise, entertainment and social activities.

SKILLS & EMPLOYMENT – Students learn about the world of work, having the support to produce CV's, practice interviews, job search and access different work environments on tours. Some students take on volunteering positions, do work experience and work towards paid employment; students are given in-house job coaching and travel support.



Students are supported and challenged to try new things, learn new skills and work as part of a team. We are a very student led service and work to individual and group wants and needs. Our tutors are recruited by experience in their specific subject and their knowledge of the subject ensures sessions are engaging, meaningful and in-depth.

Our aim is to increase students' knowledge and confidence, encouraging them to lead more independent lives.

Our vision is for a fairer, more equitable society where adults with learning disabilities receive the education, training and support they require to fulfil their potential.

Review of the period, April 2023 – March 2024.

The Trustees are pleased to report that, with the help and support of Norfolk County Council and our funders, Stepping Stones continues to thrive, adapt and survive in an ever-challenging environment, and continues to maintain a healthy financial position.

In November 2023 we recruited our first dedicated Skills and Employment tutor, Shathy. Shathy has been delivering Skills based sessions for our students, developing their self-esteem, confidence and exploring what skills they have and what would translate well to the world of work. There has been plenty of researching different job roles and going on behind-the-scenes tours at local employers such as Norwich Airport, Naked Wines amongst others to see first-hand the types of roles the students might want to do.

We had some great support from local employer Norwich Airport, who supported one of our students, Alex, first into a period of work experience which then developed into a paid position – **see case study:**

Alex is a student at Stepping Stones; supported by Stepping Stones working in collaboration with Norwich Airport has successfully taken on a paid, part-time role at Norwich Airport working in the Passengers with Reduced Mobility Assistance team (PRM) after a successful 4-week work experience placement. Alex says, *"I'm really excited about my paid job. I've been helping lots of different people in the airport, everyone is really nice. I'm very proud of myself"*.

Alex was first introduced to the airport environment in May 2023 taking part in an employment themed behind the scenes tour as part of a Skills & Employment session at Stepping Stones. Alex and other students got to have a fantastic, guided tour in all aspects of the environment, looking at all the various job roles and departments and meeting most of the teams. After this tour, Alex was really keen to try some work experience at Norwich Airport and soon he found himself starting a 4-week work experience placement working in the Airports PRM team, supported by Stepping Stones.



Dan Bean, Ground Handling & Safety Manager at Norwich Airport says:

"Alex joined Norwich Airport mid-summer on a work experience placement. Because of his excellent performance he was quickly offered a job for the summer, helping with our Passengers with Reduced Mobility Assistance team. (PRM) As the summer progressed Alex has continued to thrive and has become an integral part of the team, expanding his knowledge of airport operations, assisting with baggage loading and passenger marshalling.

His attitude to the role has been excellent and he is well respected by his colleagues and peers. He has received many compliments from customers and passengers. His pleasant, outgoing, and smiley personality is a winner for those he meets. We are very proud to have him working with us.

Our working relationship with Stepping Stones continues to blossom. A recent visit by Norwich Airport managers was well received and we were hugely impressed by the work that goes on to provide training and valuable life experiences for the students. We hope to play a part in the continuation of this work in the future."

Stepping Stones supported Alex with each step of the process whether it was supporting him with learning a new bus route, doing e-learning, filling out documents, arranging I.D. checks and working with Alex and his family throughout to ensure relevant paperwork and benefits information was completed.

Roger Bilton-Hill, Manager at Stepping Stones says:

"It has been fantastic to support Alex through his employment journey and see him progress his work experience placement into becoming a paid member of the team. It has been great working in collaboration with Norwich Airport who have been very supportive of Alex and the work we do throughout. It is clear to see that Alex is a valued member of the team, and it has made such a positive difference to his confidence; we are all really proud to have helped him gain more independence and take a positive step in his life.

I would like to thank Norwich Airport for working with us, Dan, Neil, and the whole team working with Alex have been supportive and understanding throughout - Stepping Stones looks forward to continuing this positive collaboration in the future."

The no- pressure, supportive environment that we are creating for our students has really started to show in the exciting opportunities the students are being part of and we are starting to see our students really feel that they can thrive in the world of work, whether it is voluntary, or WEX or paid work.

Special thanks to our supporters and funders who have allowed us to implement this area of support into our provision, we still have a clear need from our students to push and develop the employment offer further.

Students were supported to make Afternoon Teas for their loved ones and families, the students were responsible for all aspects of the process from invitations, menu, shopping, budgeting, preparing, cooking and of course, the eating! We had some fantastic feedback from the families who attended, and this is something we will continue to support our students with as a way to develop their life skills and experiences.



Students thoughts:

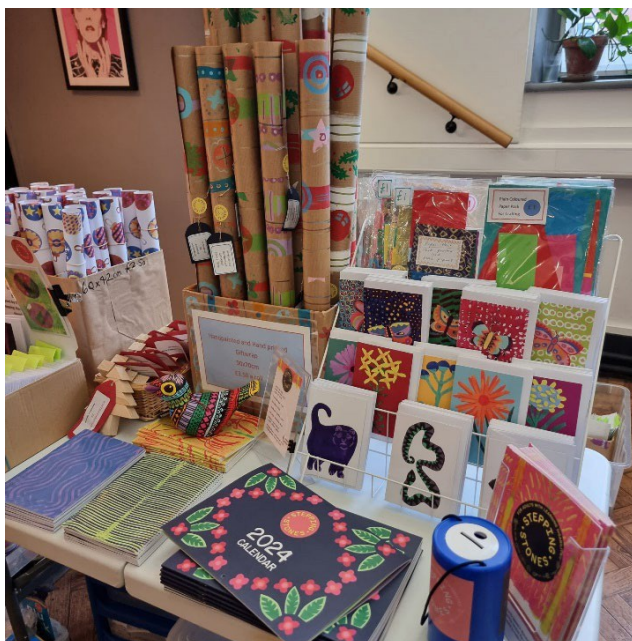
“Stepping Stones has come to mean so much to us as Students. It is a place of safety where we can learn new skills in the company of good friends. Without this special place many of us would be isolated, with no way of accessing the community and no one to share our experiences with.” Written By Cara.

We have continued to push the service forward in terms of growth and we have welcomed many new faces to Stepping Stones over the last year, it is clear there is a real need for a service like ours in the local community that is meaningful, student led and a safe space to build confidence. We are starting to burst at the seams in the current building at Magdalen Road and this is something we are in the process of addressing and trying to purchase a much bigger site which is accessible to all and allows us to grow further.

At Stepping Stones we are incredibly fortunate to have such a fantastic team of tutors, they continue to be a real asset for the organization and ensuring that our sessions are engaging, bespoke and most importantly, fun! Our tutors are employed with lived and learnt experience in their respective subjects, meaning the quality of work produced by students really is second to none.

The students continue to push the service forward and come up with brilliant ideas; we held our first parents evening for many years where the students' parents took part in the meeting discussing their needs and thoughts on Stepping Stones and what would be useful for both students and families – whilst the meeting was on the students were supported to go to the local pub across the road. The evening was a great success, and we look forward to hosting many more.

We have also continued to work with students to develop our enterprise project product range and increase the number of events; during this period, we attended the Makers Market at Norwich Forum and held various floral themed workshops for the community. In December 2023 we held our first big enterprise event at Norwich Arts Centre with support from our friends at the Arts Centre and local charity Musical Keys. We had a new product line and a very popular calendar; the students were a big part of the event hosting visitors and working on the stalls.



Of course, we look forward to the next financial year when Stepping Stones turns 35 years old, since it was founded in 1989!

Financial Review

On 31st March 2024 the charity had funds totaling £204,371 (2023: £232,560) £22,933 are restricted and £181,439 are unrestricted funds (2023: £208,358) of which £173,439 are undesignated (2023: £25,858). £220,011 has been raised during the year (2023: £189,818). Expenditure amounted to £248,200 (2023: £218,945) as detailed in the notes to the accounts.

Financial Concerns:

The ongoing rise of utility bills, as well as salaries (*due to living wage and minimum wage increases*) are worrying. Developing our social Enterprise will become a priority for the coming years. With a move of location on the horizon reserves held for some years will be depleted. Whilst we received generous donations to help us build our Social Enterprise and develop the Allotment Project, it is getting harder to raise unrestricted funds for the general run of the charity, we are hoping that a change in fundraisers will solve this issue. We have seen an increase in students attending over this period and got granted an increase in our daily rate. Having a bigger building to run the service from will give us a chance to increase the number of students attending Stepping Stones and widen our offer to the local community.

Restricted Funds:

£22,933 of restricted funds includes £6,305 for Limbourne Trust, £5000 for Rix Thompson – Rothenberg Foundation and £4,279 for The Oliver Ford Trust.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of six months of average expenditure. Trustees are aware and have agreed that reserves will temporarily go down to three months' average expenditure during the 1st year on moving the centre. On 31st March 2024 there were unrestricted undesignated reserves of £173,439 (2023: £25,858).

Designated Funds

To provide for future developments, the trustees have designated funds of £8,000 towards dilapidations in respect of our Magdalen Road training center.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees.

J Farrar

J Farrar (Aug 20, 2024 19:06 GMT+1)

Mr J Farrar - Secretary

Independent Examiner's Report to the Members of Special Needs Enterprises (Norfolk) Limited

I report on the accounts of the company for the year ended 31st March 2024, which are set out on pages 13 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant Miles BA (Hons) ACA

On behalf of
GLX Accounting Limited - Chartered Accountants
69 – 75 Thorpe Road, Norwich, Norfolk, NR1 1UA
Date: 31st August 2024

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31st March 2024

	£ No	Unrestricted funds	Restricted fund s	Total funds 2024	Total funds 2023
		£	£	£	£
Income and endowments from:					
Donations and legacies	3	33,054	23,410	56,464	54,265
Charitable activities	4	153,392	-	153,392	132,569
Other trading activities	5	10,155	-	10,155	2,146
Investments	6	-	-	-	838
Other incoming resources	7	-	-	-	-
Total		<u>196,601</u>	<u>23,410</u>	<u>220,011</u>	<u>189,818</u>
Expenditure on:					
Raising funds	8	(8,750)	-	(8,750)	(8,559)
Charitable activities	9	(214,771)	(24,679)	(239,450)	(210,386)
Total		<u>(223,521)</u>	<u>(24,679)</u>	<u>(248,200)</u>	<u>(218,945)</u>
Net income/(expenditure)		<u>(26,920)</u>	<u>(1,269)</u>	<u>(28,189)</u>	<u>(29,127)</u>
Reconciliation of Funds					
Total funds brought forward		208,358	24,202	232,560	261,687
Total funds carried forward 15		<u>181,438</u>	<u>22,933</u>	<u>204,371</u>	<u>232,560</u>

The notes on pages 15 to 22 form part of these accounts.

Special Needs Enterprises (Norfolk) Limited
Trustees' Report and Financial Statements 31st March 2024

Company Number: 2370795
Balance Sheet
As at 31st March 2024

	Note s	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	11		512,253		
Total fixed assets			-		
Current assets					
Cash at bank and in hand		45,374		233,189	
Debtors		53		936	
Total current assets		45,427		234,125	
Current Liabilities					
Creditors: Amounts falling due within one year	12	(1,909)		(1,565)	
Net current assets			43,518		232,560
Less Non-Current Liabilities		(351,400)		-	
Total assets less current liabilities			204,371		232,560
The funds of the charity					
Restricted income funds	15		22,933		24,202
Unrestricted income funds	15				
General fund		173,438		25,858	
Designated funds		8,000		182,500	
Total unrestricted funds			181,438		208,358
Total charity funds			204,371		232,560

For the year ended 31st March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the trustees and signed on their behalf by:

X S. J Riches

Mr S.J. Riches
Chair

X James Farrar

Mr J Farrar
Secretary

The notes on pages 15 to 22 form part of these accounts.

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.
- f) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income from investments is included when receivable.
 - iv) Income from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- g) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a fundraising consultant.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
29th May 1961 Charitable Trust	3,000		3,000	-
Alan Boswell Charity	-	-	-	6,000
Anne French Dist Grant	1,000	-	1,000	500
Barrett Family Charitable Trust	500		500	-
Brigadier DV Phelps 1966	1,000	-	1,000	-
Cringleford Singers		1,000	1,000	-
Douglas Arter Foundation	-	500	500	-
Frank Litchfield General Charitable Trust	2,000	-	2,000	-
Hansells	2,000	-	2,000	2,000
Hist Church	-	-	-	-
John Jarrold Trust	1,000	-	1,000	-
Laura Elizabeth Stuart Mem Trust	-	520	520	-
Limbourne Trust		10,000	10,000	-
MADL charity (Making A Difference)	-	-	-	500
Mickleham Trust	-	-	-	-
Mr & Mrs Philip Rackham	-	500	500	-
Mrs A Cox	30	-	30	-
Mrs HR Green Charitable Settlement Charity	-	-	-	1,000
Norfolk Communit NCF Research	150	-	150	-
Norfolk Community NCF (photo competition)	500	-	500	-
Oliver Ford Trust	-	-	-	6,320
Paul Bassam Charitable Trust	5,000	-	5,000	5,000
Percy Bilton Charity	-	700	700	-
Phoenix Male Voice Choir	224	-	224	-
Postcode Places Trust	10,000	-	10,000	-
R S Brownless Trust	-	-	-	200
Ridley Godfrey Foundation	-	-	-	1,000
Rix Thompson – Rothenberg Foundat	5,000	-	5,000	-
Rodney Purdy	100	-	100	-
Strangeward Trust	-	2,500	2,500	-
The Aquarius Charitable Foundation	500	-	500	-
The Barnard Kenneth Hufton Trust	-	-	-	1,000
The Boshier Hinton Foundation	-	1,590	1,590	-
The Clan Trust	-	600	600	-
The David Family Foundation	2,000	-	-	2,000
The DC Moncrieff Charitable Trust	500	-	500	-
The Educational Foundation of Alderman John Norman	-	-	-	-
The Edward Gostlin	5,000	-	5,000	-
The Fitton Trust	300	-	300	-
The Lord Belstead Charitable Trust	-	500	500	-
The National Lottery Community Fund				8,816
The Steven Bloch Image of Disability Charitable Trust	-	-	-	500
The Varrier Jone	-	-	-	3,000
The Wynchwood Charitable Trust	250		250	-
Timothy Colman Charitable Trust	-	-	-	700
Woodroffe Benton	-	-	-	2,500
Other Donations and Grant (Enterprise Fund)	-	-	-	8,140
	33,054	23,410	56,464	54,265

Notes to the accounts (Continued)

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Day Service Fees	149,455	-	149,455	129,190
Lunches and sale of produce	<u>3,936</u>	<u>-</u>	<u>3,936</u>	<u>1,979</u>
Total	<u>153,392</u>	<u>-</u>	<u>153,392</u>	<u>131,169</u>

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Fundraising events	<u>10,155</u>	<u>-</u>	<u>10,155</u>	<u>2,146</u>

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Bank interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>838</u>

7 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Norfolk County Council - Covid Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

8 Expenditure: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Fundraiser's fees	<u>8,750</u>	<u>-</u>	<u>8,750</u>	<u>8,559</u>

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2024 £	Total funds 2023 £
Purchases	-	-	1,031	1,031	2,167
Wages	150,827	3,195	-	154,022	139,784
Repairs and renewals	-	734	-	734	12,083
Sessional activities	-	-	9,558	9,558	10,013
Independent Examiner's fee	-	1,530	-	1,530	1,565
Other legal and professional	-	4,815	-	4,815	8,212
Insurance	-	2,545	-	2,545	2,607
Utilities (Water, Elec, Heat)	-	7,424	-	7,424	5,313
Rent, rates and water	-	23,339	-	23,339	22,695
IT & Telephone	-	3,547	-	3,547	4,231
Training	-	607	-	607	314
General Costs	-	-	5,619	5,619	2,409
Total resources expended	150,827	47,736	16,208	214,771	211,393

b) Restricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2024 £	Total funds 2023 £
Wages and salaries	7,137	-	500	7,637	-
Allotment expenses	-	-	5,456	5,456	800
Merchandise	5,600	-	3,403	9,003	6,254
Equipment	-	-	2,583	2,583	-
Sessional activities	-	-	-	-	498
Total resources expended	12,737	-	11,942	24,679	7,552

Notes to the accounts (Continued)

10 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

No employee received emoluments in excess of £60,000 during the period (2023: nil).

Employee costs during the period were as follows:

	2024	2023
	£	£
Salaries	134,267	123,107
Social Security	20,619	11,521
Pension costs	6,776	5,156
Training costs	607	314
	<u>162,266</u>	<u>140,098</u>

The average number of people employed during the period was as follows:

	2024	2023
	£	£
Project Manager	2.0	2.0
Project Workers	7.0	7.0
	<u>9.0</u>	<u>9.0</u>

11 Fixed Assets

Cost	Plant and Machinery	Comp Equip	Leasehold property Imprvmts	Freehold property	Office Equip	Total
At 1 April 2023	5,989	10,999	7,909	-	-	24,897
Addition	-	3,539	-	512,558	512	516,609
Disposal	(5,989)	(10,999)	(7,909)	-	-	(24,897)
At 31 March 2024	-	3,539	-	512,558	512	516,609
Depreciation						
At 1 April 2023	5,989	10,999	7,909	-	-	24,897
Charge for the period	-	1,179	-	3,126	51	4,356
Disposal	(5,989)	(10,999)	(7,909)	-	-	(24,897)
At 31 March 2024	-	1,179	-	3,126	51	4,356
NBV						
At 1 April 2023	-	-	-	-	-	-
At 31 March 2024	-	2,360	-	509,432	461	512,253

Plant and Machinery is depreciated at 25% per annum on a straight-line basis, computer equipment is depreciated at 33 1/3% per annum on a straight-line basis and office equipment is depreciated at 10% per annum on a straight-line basis. Items below £100 are not capitalised.

12 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	<u>1,909</u>	<u>1,565</u>

13 Creditors: Amounts due over one year

	2024	2023
	£	£
Bank Loan - Mortgage	<u>351,400</u>	<u>-</u>

Notes to the accounts (Continued)

14 Analysis of net assets between funds

		2024 £	2023 £
Restricted funds			
Current assets		-	-
Unrestricted funds			
Fixed assets	160,853		
Current assets	43,518	204,371	234,125
		<u>204,371</u>	<u>234,125</u>

15 Reserves

	At 1 April 2023 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2024 £
Restricted funds					
Alan Boswell Charity	1,348	-	(1,348)	-	-
Cringleford Singers	-	1,000	-	-	1,000
Douglas Arter Foundation	-	500	(500)	-	-
Laura Elizabeth Stuart Memorial Trust	-	520	(520)	-	-
Limbourne Trust	-	10,000	(3,696)	-	6,304
Mr and Mrs Philip Rackham	-	500	(500)	-	-
Oliver Ford Trust	6,320	-	(2,041)	-	4,279
Percy Bilton Charity	-	700	-	-	700
Rix Thompson -					
Rothenberg Foundation	-	5,000	-	-	5,000
Strangeward Trust	-	2,500	(2,500)	-	-
The Boshier Hinton Foundation	-	1,590	-	-	1,590
The Clan Trust	-	600	(256)	-	344
The Educational Foundation of Alderman John Norman	5,000	-	(5,000)	-	-
The Lord Belstead Charitable Trust	-	500	-	-	500
The National Lottery Community Fund	8,816	-	(5,600)	-	3,216
The Varrier Jone	2,700	-	(2,700)	-	-
Enterprise Fund	18	-	(18)	-	-
	<u>24,202</u>	<u>23,410</u>	<u>(24,679)</u>	-	<u>22,933</u>
Unrestricted funds					
General fund	25,858	196,601	(223,521)	174,500	173,438
Designated Funds					
Building Funds	77,500	-	-	(77,500)	-
Relocating of Students fund	90,000	-	-	(90,000)	-
Dilapidations and contingency fund	15,000	-	-	(7,000)	8,000
	<u>208,358</u>	<u>196,601</u>	<u>(223,521)</u>	-	<u>181,438</u>

Notes to the accounts (Continued)

16 Comparative Statement of Financial Activities by fund type

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	22,511	31,754	54,265
Charitable activities	132,569	-	132,569
Other trading activities	2,146	-	2,146
Investments	838	-	838
Total	<u>158,064</u>	<u>31,754</u>	<u>189,818</u>
Expenditure on:			
Raising funds	(8,559)	-	(8,559)
Charitable activities	(202,834)	(7,552)	(210,386)
Total	<u>(211,393)</u>	<u>(7,552)</u>	<u>(218,945)</u>
Net income/(expenditure)	<u>(53,329)</u>	<u>24,202</u>	<u>(29,127)</u>
Net movement in funds	<u>(53,929)</u>	<u>24,202</u>	<u>(29,127)</u>

17 Related Parties

The charity does not have any transactions with related parties that require disclosure.

18 Controlling Parties

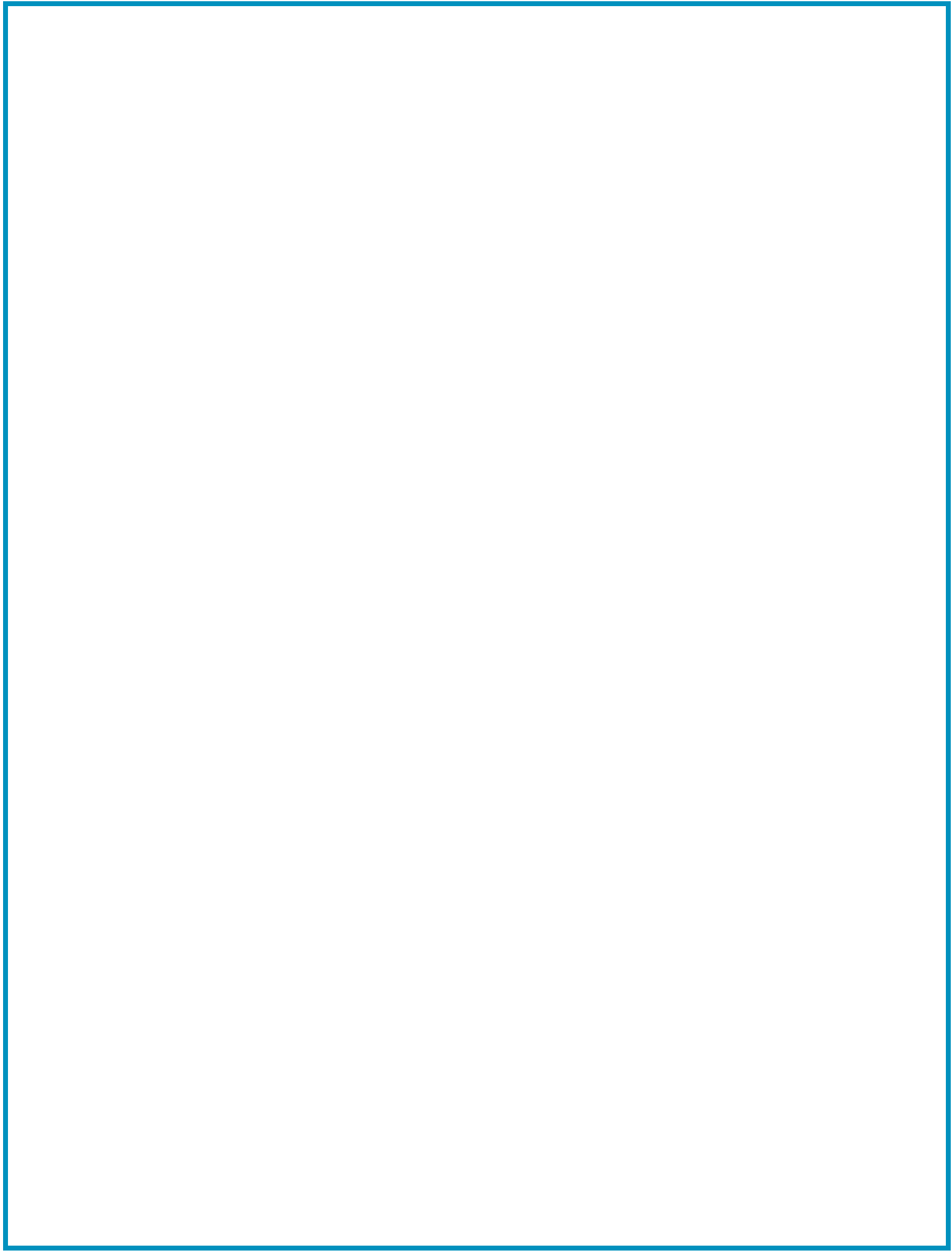
The charity is controlled by the trustees.

19 Other Information

The charity is a company limited by guarantee which is registered in England and Wales with its registered office and its principal place of operation at Stepping Stones, Heartsease Lane, Norwich, NR7 9NR

Signature: 

Email: sjriches@yahoo.com



SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales - Charity number 801275

Accounts

Special Needs Enterprises (Norfolk) Ltd

(A Charitable Company Limited By Guarantee)

Also Known as Stepping Stones

Company Number: 2370795

Charity Number: 801275



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

31st March 2023

The Trustees, who are directors for the purposes of company law, present their report and accounts for the year ended 31st March 2023. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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) (effective 1 January 2019).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative information

Charity Name

Special Needs Enterprises (Norfolk) Limited, also known as Stepping Stones and Green Fingers.

Charity Number : 801275

Company Number : 2370795

Charity Trustees

MR S J Riches – Chair

Mrs WD Witham – Vice Chair

Miss J Hall – Secretary

Mr A E Robey

Miss J – Croll-Knight

Project Managers

Mr E Harkness

Mr R Bilton-Hill

Registered Office and Principal Address

52 Magdalen Road, Norwich, Norfolk, NR34AQ

Bankers

HSBC Bank PLC, 18 London Street, Norwich, NR2 1LG

Independent Examiner

Grant Miles BA (Hons) ACA

On behalf of Murrells Limited, Chartered Accountants, 69 – 75 Thorpe Road, Norwich, Norfolk, NR1 1UA

Structure and Organisation:

Organisation

The organisation is a company charity by limited guarantee, incorporated on 11th April 1989 and registered as a charity on 9th June 1989. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company which is governed in accordance with its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the project Manager who is supported by the other members of staff.



Trustee Appointments

The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity.

The Trustees are appointed by the members in the Annual General Meeting, each year one third of the Trustees retire by rotation but are eligible to stand for re-election. All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and receive copies of:

The Memorandum and Articles of Association

The latest accounts of the charity

Charity Commission guidance notes CC3 – “the essential trustee”

In addition, the Trustees are encouraged to read the Charity Commission and other appropriate newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Objects and Activities:

Charitable Objects:

The charity has the following objectives: To advance the education and promote the relief of persons with learning disabilities in Norfolk, through the provision of a social life and social skills training program that enables increasing measures of skills, confidence and independence.



Achievements and performance :

Review of the period:

The Trustees are pleased to report that, with the help and support of Norfolk County Council and our funders, Stepping Stones continues to thrive in an ever-challenging environment, and continues to maintain a healthy financial position.

Stepping Stones (*the working name for Special Needs Enterprises Norfolk Ltd*) is a small, vibrant charity established in 1989 for adults with learning disabilities. From our base in Norwich our students are supported to develop life skills through tutor-led workshops and activities in a supportive and person centered environment. Students attend from between one to five days a week, but most students attend for two or three days per week. Students choose what sessions they would like to join on a season-based timetable; our core subject areas are:

ART & CRAFT – As well as a means of expression, art and craft is used as a framework for broader learning, as an opportunity to pursue individual projects and to work as part of a team with a common goal. Students and staff create art and craft items to develop into saleable products and for some students, art is central to their sense of self-worth and how they relate to the world.

HORTICULTURE – At our allotment we grow fruit and veg that keep our kitchen supplied with fresh produce, as well as the ornamental plants that we sell at our Open Day and local events. Our students work in all aspects of the allotment – from planning the beds, planting, and potting on seeds, maintain beds and improving soil quality, watering and growing.

COOKING – Our kitchen is at the center of much what we do every day, students cook nutritious lunches and make a range of preserves, using our colourful allotment harvest. We also produce cakes to order and to sell at local events as part of our Enterprise.

MEDIA – Our students are supported to make music, videos, podcasts, blog posts alongside learning photography skills. The students use a variety of media to share Stepping Stones news through our website as well as on YouTube, Bandcamp, Facebook and Instagram.

ENTERPRISE – Launched in 2021, our Enterprise Project is an outlet for our students to see their artwork developed into items and products that people want to buy. Our students have made prints, cards, tote bags, t shirts, notebooks and wrapping paper all of exceptional quality. We work with a number of local businesses to sell our products in their shops as well as selling our products at local events, fairs and on our website.

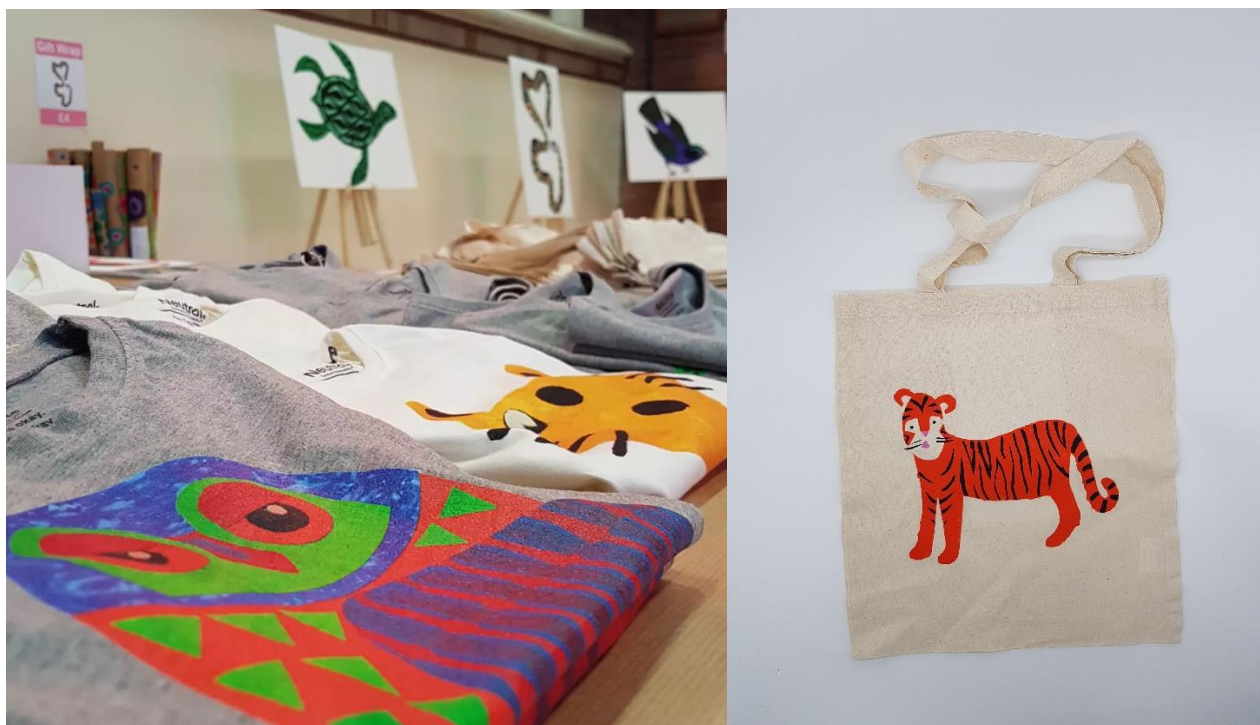
LIFE SKILLS – Angel Road is our domestic life skills project, a 2-bed terraced training home allowing our students to develop their independent living skills. At Angel Road students are supported in a safe setting to work on everyday tasks such as cooking for themselves and others, budgeting and shopping for themselves, housekeeping and organizing their free time by accessing the community for exercise, entertainment and social activities.

SKILLS & EMPLOYMENT – Students learn about the world of work, having the support to produce CV's, practice interviews, job search and access different work environments on tours. Some students take on volunteering positions, do work experience and work towards paid employment; students are given in-house job coaching and travel support.



Students are supported and challenged to try new things, learn new skills and work as part of a team. Our aim is to increase students' knowledge and confidence, encouraging them to lead more independent lives. Our vision is for a fairer, more equitable society where adults with learning disabilities receive the education, training and support they require to fulfil their potential.

During April 2022 - March 2023 we are pleased to say that all involved with the service were enjoying the route back to normality in a post COVID world, whilst some anxieties remained, it was great to have everyone interacting with each other and thinking about their futures again in a more positive light. In June 2022, Stepping Stones held a fantastic event at the Bishops Garden, in the grounds of Norwich Cathedral. Stepping Stones curated the day, selling enterprise products, refreshments and cake, putting on music and dance performances, student's artwork was displayed around the garden, we had our student's enterprise project products for sale and a nearby plant stall run by the Bishop's House gardeners. The event was a massive success and raised the awareness of Stepping Stones whilst showcasing the great work our students do, as well as raising vital funds for the service.



In July 2022, Ed Harkness, Project Manager, left Stepping Stones and we thank him for his years of hard work and dedication to Stepping Stones. Roger Bilton-Hill was appointed as the new Project Manager in August 2022 and was soon joined by a new Deputy Manager, Sara Blease, and Life Skills Tutor, Ali Roberts; the students coped well during this period of managerial staff change and were very welcoming of the new team.

With the recruitment of Sara as Deputy Manager & dedicated Enterprise Lead, we continued to develop our Enterprise project resulting in many more product lines created by our students. The project is designed to further promote the work of our students, their employment skills (such as money, communication, presentation, time management...) but also to increase our financial resilience and sustainability. The Enterprise Project supports our students to create products from their artwork that we then sell online and through local shops, showcasing our students' abilities and including them in our local community. Money raised from sales is put back into the service to continue with the support and development of the art room and Enterprise project. During Christmas 2022 we held a 4 day long 'Christmas Car Park Market' selling our students products as well as cakes and other festive items. We have enrolled in public maker's market which will be held in Spring.

In November 2022 we held a bake sale in the car park at our Magdalen Road site. The bake sale was the idea of one of our students AJ, who wanted to raise money for children affected by the war in Ukraine. AJ and other students made cakes, buns and biscuits to then sell on the day. AJ ended up raising over £250 for UNICEF Ukraine and is already planning the next bake sale, this time for Children In Need to be held in late 2023.



Student meetings were introduced in Autumn 2022, the students wanted some different sessions to try, and we successfully implemented some yoga & wellbeing sessions, fitness and some skills and employment sessions.

It was clear that there was a need for some of our students to learn some employment-based skills and to have the support to try work experience, volunteering and potentially paid work. We set up and ran a host of Skills & Employment sessions with 6 of our students over two successive timetables. The students learnt the basics of interview practice, took part in confidence building sessions and worked on Vocational Profiles to support them in their search. We are looking to build on this in the future and are thankful to the funders who have supported us with developing this further for the next couple of years.

Instead of a return to a Stepping Stones holiday, the students voted to have trips out instead. The students were lucky enough to have a behind-the-scenes tour of the Cambridge botanical gardens which was enjoyed by all. Other places visited were Hoveton Hall, Blickling Hall, Great Yarmouth hippodrome amongst many others.



Stepping Stones is only able to thrive in its vibrancy thanks to the dedication of our team of volunteers who give their time to support the students and tutors in various activities throughout the year, we thank each and every one of them for sharing their skills with the students and helping push the service forward. Special thanks are especially due to our tutors, who continue to deliver fantastic, fun, person-centered and meaningful sessions throughout the year for the students. Our tutors are essential in making sure Stepping Stones is a forward thinking, safe and fun environment to learn in and it is because of them that we are able to grow Stepping Stones further.



Students thoughts:

A week in the life of...written by Cara

Hello, I'm a Student at Stepping Stones. I attend on Mondays, Wednesdays and Fridays. My week starts on Monday Morning with Art, which is taught by a Tutor called Ali. I am currently working with Ali on a visual interactive map of the Stepping Stones Allotment.

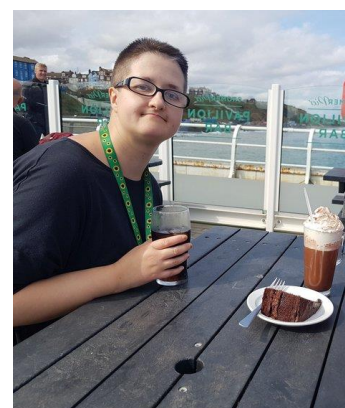
After Lunch, which I take with the other Students in the Dinning Room, I join Tutor Martin in the Kitchen for Washing Up Duty and cleaning up. We then make our way to the local shops to buy ingredients for the next Cooking session. We usually go to Roy's near Anglia Square and the local Daily Fresh.

On Wednesdays after everyone has arrived I have a second Art lesson, this time with Tutor Sue. Currently in this session I am creating images for cloth bags, which we are planning to sell. I am using a Screen Printing technique, placing a template on the bag with a mesh screen on top. I flood the uncovered area with special ink and let it dry. I have chosen a Pumpkin design as our theme is Vegetables and Fruit. After my Packed Lunch I am tasked with doing Housekeeping. During this session I can be found washing cups and glasses, filling in the Drinks list for the next Breaktime and emptying the Bins amongst other various tasks.

On Friday, my first session is Music with Tutor David. In this session we use computer software as well as instruments to make music. We are currently creating a Music and Sound Effects track to accompany a play which I have written for a History project. The Play is set aboard an Edwardian Tram in Norwich, and introduces historical figures such as the Rebel Robert Kett, Nurse Edith Cavell and Druid Ross Nichols. All of these figures are historically linked with the City of Norwich.

After Lunch it's History Time, and David rallies together his team of Hungry Historians (Students) for a session of learning and discovery. We are currently each exploring a topic of our choice, with Norwich as a key factor. I have chosen the Haunted History of Norwich, reading about Ghostly sightings and Phantom visitations in and around various historical Norwich landmarks and buildings. A fellow Student I know is researching Witchcraft Trials connected to Norwich in the Middle-Ages.

Not all my time at Stepping Stones is spent indoors learning. We all get to go out and have fun too! Below are some Photos:



Financial Review

On 31st March 2023 the charity had funds totaling £232,560 (2021: £261,687) £24,202 are restricted and £208,358 are unrestricted funds (2022: £261,687) of which £25,858 are undesignated (2022: 96,687). £189,818 has been raised during the year (2022: £200,305). Expenditure amounted to £218,945 (2022: £193,294) as detailed in the notes to the accounts.

Financial Concerns:

The ongoing rise of utility bills, as well as salaries (due to living wage and minimum wage increases) are worrying. The daily rate that our students pay doesn't currently cover the costs of running the Centre. Managers are working on ways to address this with Norfolk County Council.

Whilst we received generous donations to help us build our Social Enterprise and develop the Allotment Project, it is getting harder to raise unrestricted funds for the general run of the charity.

Restricted Funds:

£24,202 of restricted funds includes £16,502 for Enterprise Project, £5000 for students under 24 years old and £2,700 for the Allotment.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of six months of average expenditure. On 31st March 2023 there were unrestricted undesignated reserves of £25,858 (2022: £96,687).

Designated Funds

To provide for future developments, the trustees have designated funds of £77,000 for a potential move to a bigger property. £15,000 towards dilapidations in respect of our Magdalen Road training center. Furthermore £90,000 has been designated, which reflects 6 months funding necessary were Stepping Stones to close, and the time which the trustees believe it would take to relocate the students with their various needs.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period.

In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees.



Ms J.E. Hall

Secretary

Independent Examiner's Report to the Members of Special Needs Enterprises (Norfolk) Limited

I report on the accounts of the company for the year ended 31st March 2023, which are set out on pages 13 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Grant Miles BA (Hons) ACA

On behalf of
Murrells Limited - Chartered Accountants
69 – 75 Thorpe Road, Norwich, Norfolk, NR1 1UA
Date: 15th November 2023

Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	22,511	31,754	54,265	50,775
Charitable activities	4	132,569	-	132,569	143,875
Other trading activities	5	2,146	-	2,146	1,404
Investments	6	838	-	838	251
Other incoming resources	7	-	-	-	4,000
Total		<u>158,064</u>	<u>31,754</u>	<u>189,818</u>	<u>200,305</u>
Expenditure on:					
Raising funds	8	(8,559)	-	(8,559)	(9,210)
Charitable activities	9	(202,834)	(7,552)	(210,386)	(184,084)
Total		<u>(211,393)</u>	<u>(7,552)</u>	<u>(218,945)</u>	<u>(179,008)</u>
Net income/(expenditure)		<u>(53,329)</u>	<u>24,202</u>	<u>(29,127)</u>	<u>7,011</u>
Net movement in funds		<u>(53,329)</u>	<u>24,202</u>	<u>(29,127)</u>	<u>7,011</u>
Reconciliation of Funds					
Total funds brought forward		<u>261,687</u>	<u>-</u>	<u>261,687</u>	<u>254,676</u>
Total funds carried forward 14		<u><u>208,358</u></u>	<u><u>24,202</u></u>	<u><u>232,560</u></u>	<u><u>261,687</u></u>

The notes on pages 15 to 21 form part of these accounts.

Company Number: 2370795
Balance Sheet
As at 31st March 2023

	Notes	2023	2022
		£	£
Fixed Assets			
Tangible assets	11	-	34
Total fixed assets		-	34
Current assets			
Cash at bank and in hand		233,189	263,143
Debtors		936	-
Total current assets		234,125	263,143
Current Liabilities			
Creditors: Amounts falling due within one year	12	(1,565)	(1,490)
Net current assets		232,560	261,653
Total assets less current liabilities		232,560	261,653
The funds of the charity			
Restricted income funds	14	24,202	-
Unrestricted income funds	14		
General fund		25,858	96,687
Designated funds		182,500	165,000
Total unrestricted funds		208,358	261,687
Total charity funds		232,560	261,687

For the year ended 31st March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the trustees and signed on their behalf by:

Mr S.J. Riches
Chair



Ms J.E. Hall
Secretary



The notes on pages 15 to 21 form part of these accounts.

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.
- f) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income from investments is included when receivable.
 - iv) Income from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- g) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a fundraising consultant.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
29th May 1961 Charitable Trust	-	-	-	2,000
Alan Boswell Charity	-	6,000	6,000	-
Albert Hunt Trust	-	-	-	1,000
Anne French Dist Grant	500	-	500	-
D.C Moncrieff Charitable Trust	-	-	-	500
Douglas Arter Foundation	-	-	-	500
Finnis Scott Foundation	-	-	-	1,750
Fitton Trust	-	-	-	500
Geoffrey Watling Charity	-	-	-	2,500
Hansells	2,000	-	2,000	-
Hist Church	-	-	-	500
Lady Hind Trust	-	-	-	1,000
Leaver Family Charitable Trust	-	-	-	1,000
Limbourne Trust	-	-	-	10,000
MADL charity (Making A Difference)	-	500	500	-
Mrs HR Greene Charitable Settlement Charity	1,000	-	1,000	-
Oliver Ford Trust	-	6,320	6,320	-
Oliver Ford Trust	-	-	-	1000
Paul Bassam Charitable Trust	5,000	-	5,000	2,000
Percy Bilton Charity	-	-	-	500
Phoenix Male Voice Choir	89	-	-	-
Postcode Places Trust	-	-	-	11,410
R C Snelling Charitable Trust	-	-	-	2,000
R S Brownless Trust	200	-	200	-
Ridley Godfrey Foundation	1,000	-	1,000	-
Sir Frederick Hiam Charitable Trust	-	-	-	500
Squire Patton Boggs Charitable Trust	-	-	-	250
Strangeward Trust	-	-	-	2,000
Thalia Theatre Company	-	-	-	5,000
The Barnard Kenneth Hufton Trust	1,000	-	1,000	-
The Clan Trust	-	-	-	500
The David Family Foundation	2,000	-	2,000	-
The Educational Foundation of Alderman John Norman	-	5,000	5,000	-
The National Lottery Community Fund	-	8,816	8,816	-
The Preachers Charity	-	-	-	500
The Risebrow Charity	-	-	-	2,000
The Steven Bloch Image of Disability Charitable Trust	500	-	500	1,000
The Varrier Jone	-	3,000	3,000	-
Timothy Colman Charitable Trust	700	-	700	-
Woodroffe Benton	2,500	-	2,500	-
Other Donations and Grant (Enterprise Fund)	6,022	2,118	6,267	865
	22,511	31,754	54,265	50,775

Notes to the accounts (Continued)

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Day Service Fees	129,190	-	129,190	141,896
Lunches and sale of produce	<u>3,379</u>	<u>-</u>	<u>3,379</u>	<u>1,979</u>
Total	<u><u>132,569</u></u>	<u><u>-</u></u>	<u><u>132,569</u></u>	<u><u>143,875</u></u>

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraising events	<u>2,146</u>	<u>-</u>	<u>2,146</u>	<u>1,404</u>

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Bank interest	<u>838</u>	<u>-</u>	<u>838</u>	<u>251</u>

7 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Norfolk County Council - Covid Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>

8 Expenditure: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraiser's fees	<u>8,559</u>	<u>-</u>	<u>8,559</u>	<u>9,210</u>

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2023	Total funds 2022
	£	£	£	£	£
Purchases	-	-	2,167	2,167	760
Wages	139,784	-	-	139,784	112,426
Repairs and renewals	-	-	12,083	12,083	11,479
Sessional activities	-	10,013	-	10,013	4,423
Independent Examiner's fee	-	-	1,565	1,565	1,490
Other legal and professional	-	-	8,212	8,212	4,687
Insurance	-	-	2,607	2,607	2,326
Utilities (Water, Elec, Heat)	-	5,313	-	5,313	2,284
Rent, rates and water	-	22,695	-	22,695	21,731
IT & Telephone	-	4,231	-	4,231	3,260
Training	314	-	-	314	1,429
General Costs	-	2,409	-	2,409	606
Total resources expended	140,098	44,661	26,634	211,393	166,924

b) Restricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2023	Total funds 2022
	£	£	£	£	£
Wages and salaries	-	-	-	-	9,390
Allotment expenses	-	-	800	800	3,695
Merchandise	-	-	6,254	6,254	-
Equipment	-	-	-	-	544
Sessional activities	-	-	498	498	3,531
Total resources expended	-	-	7,552	7,552	17,160

Notes to the accounts (Continued)

10 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

No employee received emoluments in excess of £60,000 during the period (2022: nil).

Employee costs during the period were as follows:

	2023	2022
	£	£
Salaries	123,107	117,340
Social Security	11,521	2,679
Pension costs	5,156	1,797
Training costs	314	1,429
	<u>140,098</u>	<u>123,245</u>

The average number of people employed during the period was as follows:

	2023	2022
	£	£
Project Manager	2.0	1.0
Project Workers	7.0	7.0
	<u>9.0</u>	<u>8.0</u>

11 Fixed Assets

	Plant and Machinery	Computer equipment	L/hold property imprvmts	Office equipment	Total
	£	£	£	£	£
Cost					
At 1 April 2022	5,989	10,999	7,909	9,623	34,520
At 31 March 2023	<u>5,989</u>	<u>10,999</u>	<u>7,909</u>	<u>9,623</u>	<u>34,520</u>
Depreciation					
At 1 April 2022	5,977	10,999	7,909	9,601	34,486
Charge for the period	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>
At 31 March 2023	<u>5,989</u>	<u>10,999</u>	<u>7,909</u>	<u>9,623</u>	<u>34,520</u>
Net book value					
At 31 March 2023	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34</u>
At 31 March 2022	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>

Plant and Machinery is depreciated at 25% per annum on a straight-line basis, computer equipment is depreciated at 33 1/3% per annum on a straight-line basis and office equipment is depreciated at 10% per annum on a straight-line basis. Items below £100 are not capitalised.

12 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors and accruals	<u>1,565</u>	<u>1,490</u>

Notes to the accounts (Continued)

13 Analysis of net assets between funds

		2023 £	2022 £
Restricted funds			
Current assets		-	-
Unrestricted funds			
Fixed assets	-		34
Current assets	234,125	234,125	261,653
		<u>234,125</u>	<u>261,687</u>

14 Reserves

	At 1 April 2022 £	Incoming resource £	Outgoing resource £	Transfers £	At 31 March 2023 £
Restricted funds					
Alan Boswell Charity	-	6,000	(4,652)	-	1,348
MADL Charity (Making a Difference)	-	500	(500)	-	-
Oliver Ford Trust	-	6,320	-	-	6,320
The Educational Foundation of Alderman John Norman	-	5,000	-	-	5,000
National Lottery Community Fund	-	8,816	-	-	8,816
The Varrier Jone	-	3,000	(300)	-	2,700
Enterprise Fund	-	2,118	(2,100)	-	18
	<u>-</u>	<u>31,754</u>	<u>(7,552)</u>	<u>-</u>	<u>24,202</u>
Unrestricted funds					
General fund	96,687	158,064	(211,393)	(17,500)	25,858
Designated Funds					
Angel Road	50,000	-	-	(50,000)	-
Building Funds	-	-	-	77,500	77,500
Relocating of Students fund	90,000	-	-	-	90,000
Dilapidations and contingency fund	15,000	-	-	-	15,000
Other designated funds	10,000	-	-	(10,000)	-
	<u>261,687</u>	<u>158,064</u>	<u>(211,393)</u>	<u>-</u>	<u>208,358</u>
	<u>261,687</u>	<u>189,818</u>	<u>(218,945)</u>	<u>-</u>	<u>232,560</u>

Notes to the accounts (Continued)

15 Comparative Statement of Financial Activities by fund type

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	33,615	17,160	50,775
Charitable activities	143,875	-	109,509
Other trading activities	1,404	-	1,404
Investments	251	-	251
Other incoming resources	4,000	-	4,000
Total	<u>183,145</u>	<u>17,160</u>	<u>200,305</u>
Expenditure on:			
Raising funds	9,210	-	9,210
Charitable activities	166,924	17,160	184,084
Total	<u>176,134</u>	<u>17,160</u>	<u>193,294</u>
Net income/(expenditure)	<u>7,011</u>	<u>-</u>	<u>7,011</u>
Net movement in funds	<u><u>7,011</u></u>	<u><u>-</u></u>	<u><u>7,011</u></u>

16 Related Parties

The charity does not have any transactions with related parties that require disclosure.

17 Controlling Parties

The charity is controlled by the trustees.

18 Other Information

The charity is a company limited by guarantee which is registered in England and Wales with its registered office and its principal place of operation at 52 Magdalen Road, Norwich, Norfolk NR3 4AQ.

SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales - Charity number 801275

Accounts

Company Number
Charity Number

2370795
801275

Special Needs Enterprises (Norfolk) Ltd

(A Charitable Company Limited By Guarantee)

Also Known as Stepping Stones



steppingstones

learning making living growing

Trustees' Report and Financial Statements

31st March 2022



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

The trustees, who are also directors for the purposes of company law, present their report and accounts for the year ended 31st March 2022. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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) (effective 1 January 2019).

Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative Information

Charity Name

Special Needs Enterprises (Norfolk) Limited (also known as Stepping Stones and Green Fingers)

Charity Number

801275

Company Number

2370795

Charity Trustees

Mr S J Riches - Chair
Mrs W D Witham (Vice Chair)
Miss J Hall - Company Secretary
Mr K Page
Mr R J Cossey
Mr T W Holt
Mr A E Robey

Project Managers

Mr E Harkness

Registered Office and Principal Address

52 Magdalen Road
Norwich
Norfolk
NR3 4AQ

Bankers

HSBC Bank plc
18 London Street
Norwich
Norfolk
NR2 1LG

Independent Examiner

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Chartered Accountants
51 The Avenue
Seaham
Co Durham SR7 8NS



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Structure and Organisation

Organisation

The organisation is a company charity limited by guarantee, incorporated on 11th April 1989 and registered as a charity on 9th June 1989. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company which is governed in accordance with its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the project manager who is supported by the other members of staff.



Trustee Appointments



The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity.

The Trustees are appointed by the members in the Annual General Meeting, each year one third of the Trustees retire by rotation but are eligible to stand for re-election. All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

- The Memorandum and Articles of Association
- The latest accounts of the charity
- Charity Commission guidance notes CC3

–“The Essential Trustee”.

In addition, the trustees are encouraged to read Charity Commission and other appropriate newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and Activities

Charitable Objects

The charity has the following objects:

To advance the education and promote the relief of persons with learning disabilities resident in Norfolk, through the provision of a life and social skills training programme that enables increasing measures of skills, confidence and independence.

Achievements and Performance

Review of the Period

The Trustees are pleased to report that, with the help and support of Norfolk County Council and our funders, Stepping Stones navigated the challenges of the continuing coronavirus pandemic during this financial year, and has maintained a healthy financial position.



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Review of the Period (Cont.)



Stepping Stones (the working name for Special Needs Enterprises (Ltd)) is a small charity established in 1989 for adults with learning disabilities. From our base in Norwich our students are supported to develop life skills through tutor-led workshops and activities in a relaxed and friendly environment. Most students attend for two or three days per week, depending on their needs. Students can plot their learning routes across five main subject areas - Art, Cooking, Technology (combined of Graphic Design, Photography, Music), Gardening and Domestic Life Skills. Students are supported and challenged to try new things, learn new skills and work as part of a team. Our aim is to increase students' knowledge and confidence, encouraging them to lead more independent lives. Our vision is for a fairer, more equitable society where adults with learning disabilities receive the education, training and support they require to fulfil their potential.

During 2021/22 we worked closely with Norfolk County Council to ensure that we delivered our services safely and with effective infection control measures in place. As such, we continued to maintain our working bubbles for the first part of the year and were able to use a Portakabin situated in our carpark as an additional independent classroom space. Although the majority of our students had returned to receiving face-to-face services at the beginning of the year, some continued to access services remotely due to underlying health conditions. All students returned to the centre by 18 July. At this point we also discontinued our bubbles and students and staff were able to



socialise once more during break and lunchtimes. We also went back to cooking lunches at Stepping Stones which everyone was extremely happy about, as cooked lunches are such a large part of our activities.



In September we held an activities week in place of our usual holiday, as students weren't comfortable at this point with travelling and staying away from home. Instead we enjoyed five trips to various local attractions including Cambridge Botanical Gardens, East Anglian Transport Museum, Thrigby Wildlife Gardens and a boat trip on Wroxham Broads. Each trip was chosen and planned by students. We were fortunate enough to enjoy fantastic weather for the whole week.

September also saw us return to hosting public events, as we welcomed

the general public to our first Garage Sale in two years! Hosted outside our centre on Magdalen Road, the event helped us raise funds and promote our activities to local people. It also gave our students an opportunity to interact with our local community. They helped run the stalls, taking payment, giving change, serving drinks and selling freshly baked goods.



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Review of the Period (Cont.)



In December we held our second event of the year: an art exhibition and pop-up shop. The event was organised to pilot products for our new Enterprise Project. The project is designed to further promote the work of our students but also to increase our financial resilience and

sustainability. The Enterprise Project sees our Enterprise Tutor work with students to create products from their art work that we sell online and through local shops. All funds raised are used to deliver further Stepping Stones services and activities. At the pop-up shop we sold handprinted wrapping paper, t-shirts, cards, tote bags and art prints, raising over £800. The event was such a success in fact that we launched a 10 week Crowdfunder campaign in March to take our Enterprise Project forward through the purchase of professional-quality scanner/printer to allow us to undertake more of the design process in-house.



At our Allotment, our Tutor, students and volunteers worked tirelessly to maintain our four allotment plots. We continued to receive funding thanks to successful bids to several grant making organisations and have been able to purchase several larger items. We have planted four nut trees in our forest garden to complement our existing fruit trees. Next to install are our new pergola and convertible table/bench which combined will mean a comfortable and shaded area for seated tasks such as seed sowing and potting up for some of our less able students.

In the art room, our Tutor and students used the theme of animals to create a menagerie of beautiful and vibrantly coloured layered insects, birds and mammals. The students each chose a favourite animal, then created a simplified drawing that could be layered in different colours to create a print design. These designs inspired our Art Exhibition and the creation of our new Enterprise Project. The end of the year saw the start of a new felting and needlework project. The students learnt about the history of felt and have turned their hand to the many different felting techniques to produce felted pictures.

Our Technology Group worked hard over the course of several months to create a circus-themed puppet show short film, with storyline, script and music written, performed and recorded by our students. Our carpark portacabin proved the perfect place to



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Review of the Period (Cont.)



film with its abundance of light and plain wall backdrop. The Technology Group also worked to support our Enterprise Project, by displaying and photographing our products ready for listing and sale on our website.

At Angel Road, our domestic life skills project, our Tutors worked hard to support our students to regain confidence in their independent living skills. A lasting effect of the covid lockdowns has been the decline in confidence of many of our students; their isolation has meant skills used for common tasks such as

independent travel, visiting shops and undertaking domestic tasks themselves have stalled or been lost entirely. Over the course of several months, Tutors have worked with students in pairs or small groups

to encourage these skills to be reclaimed; planning a bus trip or outing, planning a meal then buying and cooking with the ingredients.

Finally, our students and cookery tutors and were delighted to get back in the kitchen from July to resume daily shared lunches. Lunches at Stepping Stones are a cornerstone of our service. Lunch is a time when all the students can sit together, relax and socialise. The students use fresh produce from our allotment and are encouraged to think seasonally as they plan what to cook. They always push themselves to try new ingredients, flavours and dishes and we encourage them to research recipes that



they might not normally eat at home. As well as creating healthy and delicious meals, we also use the produce to create jams, chutneys and pickles.

We would not be able to provide the breadth and variety of services without the input of our commitment volunteers, and this year particularly we have seen an increase in the number of local, enthusiastic people who have given their time freely to support our students. We are very grateful.

In addition we remain incredibly proud to maintain our reputation as a warm, friendly, and inviting organisation. Our staff, volunteers, and



Trustees form an important part of our students' support networks. This last year as we have come out of lockdown has evidenced that this support has been a lifeline for our students during a period of change and uncertainty. As we move forward we will continue to provide consistent levels of guidance and support to our students.



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Financial Review

At 31st March 2022 the charity had funds totalling £261,687 (2021: £254,676). £261,687 are unrestricted funds (2021: £254,676) of which £96,687 are undesignated (2021: £89,676). £200,305 (2021: £205,8326) has been raised during the year. Expenditure amounted to £193,294 (2021: £179,008) as detailed in the notes to the accounts.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of six months of average expenditure. At 31st March 2022 there were unrestricted undesignated reserves of £96,687 (2021: £89,676).

Designated Funds

To provide for future developments, the trustees have designated funds of £50,000 for the furnishing and equipping of the terraced house which is being leased in Angel Road: £15,000 towards dilapidations in respect of our Magdalen Road training centre: and £10,000 for equipment the trustees are aware will be required. Furthermore £90,000 has been designated which reflects 6 months funding necessary were Stepping Stones to close, and the time which the trustees believe it would take to relocate the students with their various needs.

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees



Miss J E Hall

Date: 25th November 2022

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Independent Examiner's Report to the Members of Special Needs Enterprises (Norfolk) Limited

I report on the accounts of the company for the year ended 31st March 2022, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Chartered Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 25th November 2022

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	33,615	17,160	50,775	93,292
Charitable activities	4	143,875	-	143,875	109,509
Other trading activities	5	1,404	-	1,404	-
Investments	6	251	-	251	270
Other incoming resources	7	4,000	-	4,000	7,966
Total		<u>183,145</u>	<u>17,160</u>	<u>200,305</u>	<u>211,037</u>
Expenditure on:					
Raising funds	8	9,210	-	9,210	8,868
Charitable activities	9	166,924	17,160	184,084	170,140
Total		<u>176,134</u>	<u>17,160</u>	<u>193,294</u>	<u>179,008</u>
Net income/(expenditure)		<u>7,011</u>	<u>-</u>	<u>7,011</u>	<u>32,029</u>
Net movement in funds		<u>7,011</u>	<u>-</u>	<u>7,011</u>	<u>32,029</u>
Reconciliation of Funds					
Total funds brought forward		<u>254,676</u>	<u>-</u>	<u>254,676</u>	<u>222,647</u>
Total funds carried forward 14		<u><u>261,687</u></u>	<u><u>-</u></u>	<u><u>261,687</u></u>	<u><u>254,676</u></u>

The notes on pages 10 to 16 form part of these accounts.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Company Number: 2370795

Balance Sheet

As at 31st March 2022

	Notes	£	2022 £	£	2021 £
Fixed Assets					
Tangible assets	11		34		34
Total fixed assets			34		34
Current assets					
Cash at bank and in hand		263,143		255,702	
Total current assets		263,143		255,702	
Current Liabilities					
Creditors: Amounts falling due within one year	12	1,490		1,060	
Net current assets			261,653		254,642
Total assets less current liabilities			261,687		254,676
The funds of the charity					
Restricted income funds	14		-		-
Unrestricted income funds	14				
General fund		96,687		89,676	
Designated funds		165,000		165,000	
Total unrestricted funds			261,687		254,676
Total charity funds			261,687		254,676

For the year ended 31st March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the trustees and signed on their behalf by:

Mr S J Riches
Chair

Mrs W D Witham
Vice Chair

Date: 25th November 2022

The notes on pages 10 to 16 form part of these accounts.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.
- f) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income from investments is included when receivable.
 - iv) Income from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- g) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a fundraising consultant.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted	Restricted	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Greenfingers	-	-	-	488
29th May 1961 Charitable Trust	2,000	-	2,000	2,000
Albert Hunt Trust	1,000	-	1,000	-
Educational Foundation of Alderman John Norman	-	-	-	5,000
Anne French Memorial Trust	-	-	-	1,000
Aquarius Charitable Foundation	-	-	-	500
The Bailey Thomas Charity	-	-	-	4,000
Barnabas Trust	-	-	-	1,100
Big Lottery Fund	-	-	-	5,210
B K Hufton	-	-	-	1,000
Cranfield Charitable Trust	-	-	-	250
David Family Trust	-	-	-	2,000
David Solomons Charitable Trust	-	-	-	1,000
D.C. Moncrieff Charitable Trust	500	-	500	-
Douglas Arter Foundation	500	-	500	500
Douglas Heath Charitable Trust	-	-	-	500
Edward Gostling Foundation	-	-	-	5,000
Finnis Scott Foundation	-	1,750	1,750	-
Fitton Trust	500	-	500	200
Foundation of Joanna Scott and Others	1,000	-	1,000	500
Geoffrey Watling Charity	-	2,500	2,500	-
Goldcrest Charity	-	-	-	2,000
Haramead Trust	-	-	-	5,000
Hasluck Charitable Trust	-	-	-	2,000
Hist Church	500	-	500	-
John Jarrold Trust	-	-	-	-
Lady Hind Trust	1,000	-	1,000	1,000
Leaver Family Charitable Trust	1,000	-	1,000	-
Limbourne Trust	10,000	-	10,000	10,000
Micklam Trust	-	-	-	2,000
National Lottery Community Fund	-	-	-	10,000
Norfolk Community Foundation	-	-	-	11,458
Norwich Consolidated	-	-	-	6,600
Paul Bassham Charitable Trust	2,000	-	2,000	2,000
Percy Bilton Charity	-	500	500	-
Postcode Places Trust	-	11,410	11,410	-
Rackham Charitable Trust	-	-	-	500
R C Snelling Charitable Trust	2,000	-	2,000	500
Sir Frederick Hiam Charitable Trust	500	-	500	-
Squire Patton Boggs Charitable Trust	250	-	250	-
Steven Bloch Image of Disability	1,000	-	1,000	-
Strangward Trust	2,000	-	2,000	-
Thalia Theatre Company	5,000	-	5,000	-
The Clan Trust	-	500	500	-
The Forbes Charitable Foundation	-	-	-	1,860
The Preachers Charity	-	500	500	-
The Risebrow Charity	2,000	-	2,000	-
The Truemark Trust	-	-	-	2,000
W O Street Charitable Foundation	-	-	-	3,500
Woodroffe Benton Foundation	-	-	-	2,000
Other donations and grants	865	-	865	626
Total	33,615	17,160	50,775	93,292

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Day Service Fees	141,896	-	141,896	109,331
Lunches and sale of produce	1,979	-	1,979	178
Total	143,875	-	143,875	109,509

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Fundraising events	1,404	-	1,404	-

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Bank interest	251	-	251	270

7 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Coronavirus Job Retention Scheme	-	-	-	5,205
Norfolk County Council - Covid Fund	4,000	-	4,000	2,761
Total	4,000	-	4,000	7,966

8 Expenditure: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Fundraiser's fees	9,210	-	9,210	8,868

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2022 £	Total funds 2021 £
Purchases	-	-	760	760	1,823
Wages	112,426	-	-	112,426	101,641
Repairs and renewals	-	11,479	-	11,479	-
Telephone	-	1,257	-	1,257	1,147
Sessional activities	-	-	4,423	4,423	488
Independent Examiner's fee	-	1,490	-	1,490	1,060
Other legal and professional	-	4,687	-	4,687	2,484
Insurance	-	2,326	-	2,326	2,232
Postage, stationery and computer expenses	-	606	-	606	288
Light and heat	-	2,284	-	2,284	1,374
Rent, rates and water	-	-	21,731	21,731	15,048
IT	-	-	2,003	2,003	2,564
Training	1,429	-	-	1,429	-
Total resources expended	113,855	24,152	28,917	166,924	130,149

b) Restricted funds

	Staff costs £	Support costs £	Other direct costs £	Total funds 2022 £	Total funds 2021 £
Wages and salaries	9,390	-	-	9,390	15,281
Repairs and renewals	-	-	-	-	7,074
Angel Road expenses	-	-	-	-	9,292
Allotment expenses	-	-	3,695	3,695	1,203
Other legal and professional	-	-	-	-	1,860
Equipment	-	-	544	544	1,469
Sessional activities	-	-	3,531	3,531	3,531
Training	-	-	-	-	281
Total resources expended	9,390	-	7,770	17,160	39,991

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

10 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

No employee received emoluments in excess of £60,000 during the period (2019: nil).

Employee costs during the period were as follows:

	2022	2021
	£	£
Salaries	117,340	112,610
Social Security	2,679	2,679
Pension costs	1,797	1,633
Training costs	1,429	281
	<u>123,245</u>	<u>117,203</u>

The average number of people employed during the period was as follows:

	2022	2021
	£	£
Project Manager	1.0	1.0
Project Workers	7.0	8.0
	<u>8.0</u>	<u>9.0</u>

11 Fixed Assets

	Plant and Machinery £	Computer equipment £	L/hold property imprvmts £	Office equipment £	Total £
Cost					
At 1 April 2021	5,989	10,999	7,909	9,623	34,520
At 31 March 2022	<u>5,989</u>	<u>10,999</u>	<u>7,909</u>	<u>9,623</u>	<u>34,520</u>
Depreciation					
At 1 April 2021	5,977	10,999	7,909	9,601	34,486
Charge for the period	-	-	-	-	-
At 31 March 2022	<u>5,977</u>	<u>10,999</u>	<u>7,909</u>	<u>9,601</u>	<u>34,486</u>
Net book value					
At 31 March 2022	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>
At 31 March 2021	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>

Plant and Machinery is depreciated at 25% per annum on a straight-line basis, computer equipment is depreciated at 33 1/3% per annum on a straight-line basis and office equipment is depreciated at 10% per annum on a straight-line basis. Items below £100 are not capitalised.

12 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors and accruals	<u>1,490</u>	<u>1,060</u>

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

13 Analysis of net assets between funds

		2022 £	2021 £
Restricted funds			
Current assets		-	-
Unrestricted funds			
Fixed assets	34		34
Current assets	261,653	261,687	254,642
		<u>261,687</u>	<u>254,676</u>

14 Reserves

	At 1 April £ 2021	Incoming resource £ s	Outgoing resource £ s	Transfers £	At 31 March £ 2022
Restricted funds					
Finnis Scott Foundation	-	1,750	(1,750)	-	-
Geoffrey Watling Charity	-	2,500	(2,500)	-	-
Percy Bilton Charity	-	500	(500)	-	-
Postcode Places Trust	-	11,410	(11,410)	-	-
The Clan Trust	-	500	(500)	-	-
The Preachers Charity	-	500	(500)	-	-
	<u>-</u>	<u>17,160</u>	<u>(17,160)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General fund	89,676	183,145	(176,134)	-	96,687
Designated Funds					
Angel Road	50,000	-	-	-	50,000
Relocating of Students fund	90,000	-	-	-	90,000
Dilapidations and contingency fund	15,000	-	-	-	15,000
Other designated funds	10,000	-	-	-	10,000
	<u>254,676</u>	<u>183,145</u>	<u>(176,134)</u>	<u>-</u>	<u>261,687</u>
	<u>254,676</u>	<u>200,305</u>	<u>(193,294)</u>	<u>-</u>	<u>261,687</u>

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2022

Notes to the accounts (Continued)

15 Comparative Statement of Financial Activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	56,914	36,378	93,292
Charitable activities	109,509	-	109,509
Investments	270	-	270
Other incoming resources	7,966	-	7,966
Total	<u>174,659</u>	<u>36,378</u>	<u>211,037</u>
Expenditure on:			
Raising funds	8,868	-	8,868
Charitable activities	130,149	39,991	170,140
Total	<u>139,017</u>	<u>39,991</u>	<u>179,008</u>
Net income/(expenditure)	<u>35,642</u>	<u>(3,613)</u>	<u>32,029</u>
Net movement in funds	<u>35,642</u>	<u>(3,613)</u>	<u>32,029</u>

16 Related Parties

The charity does not have any transactions with related parties that require disclosure.

17 Controlling Parties

The charity is controlled by the trustees.

18 Other Information

The charity is a company limited by guarantee which is registered in England and Wales with its registered office and its principal place of operation at 52 Magdalen Road, Norwich, Norfolk NR3 4AQ.

SPECIAL NEEDS ENTERPRISES (NORFOLK) LIMITED

England & Wales - Charity number 801275

Accounts

Company Number
Charity Number

2370795
801275

Special Needs Enterprises (Norfolk) Ltd

(A Charitable Company Limited By Guarantee)

Also Known as Stepping Stones



steppingstones

learning making living growing

Trustees' Report and Financial Statements

31st March 2021



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

The trustees, who are also directors for the purposes of company law, present their report and accounts for the year ended 31st March 2021. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in 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) (effective 1 January 2019).



Public Benefit

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Reference and Administrative Information

Charity Name

Special Needs Enterprises (Norfolk) Limited (also known as Stepping Stones and Green Fingers)

Charity Number

801275

Company Number

2370795

Charity Trustees

Mr K Page (Chair until 5 October 2020)

Mr R J Cossey (Company Secretary until 31 March 2021)

Mrs W D Witham (Vice Chair)

Mr T W Holt

Mr S J Riches (Chair from 5 October 2020)

Mr A E Robey

Miss J Hall (Trustee from 5 October 2020, Company Secretary from 1 April 2021)



Project Managers

Mr E Harkness

Registered Office and Principal Address

52 Magdalen Road

Norwich

Norfolk

NR3 4AQ

Bankers

HSBC Bank plc

18 London Street

Norwich

Norfolk

NR2 1LG

Independent Examiner

Eric Southwick BA(Hons) FCA FCIE DChA

Eric Southwick & Co

Chartered Accountants

51 The Avenue

Seaham

Co Durham

SR7 8NS



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Structure and Organisation

Organisation

The organisation is a company charity limited by guarantee, incorporated on 11th April 1989 and registered as a charity on 9th June 1989. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company which is governed in accordance with its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1. The charity is managed by the trustees who meet regularly to consider the progress of the charity and to consider its future direction and activities. The day-to-day operation of the charity is delegated to the project manager who is supported by the other members of staff.



Trustee Appointments



The charity aims to recruit trustees who have the requisite business and sector specific experience to be able to direct and manage the affairs of the charity.

The Trustees are appointed by the members in the Annual General Meeting, each year one third of the Trustees retire by rotation but are eligible to stand for re-election. All trustees are inducted into the policies and procedures of the charity to ensure they are well equipped to fulfil their duties and in particular receive copies of:

- The Memorandum and Articles of Association

- The latest accounts of the charity

- Charity Commission guidance notes CC3 –“The Essential Trustee”.

In addition, the trustees are encouraged to read Charity Commission and other appropriate newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Risk Management

The Trustees have conducted their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Objectives and Activities

Charitable Objects

The charity has the following objects:

- To advance the education and promote the relief of persons with learning disabilities resident in Norfolk, through the provision of a life and social skills training programme that enables increasing measures of skills, confidence and independence.



Achievements and Performance

Review of the Period

The Trustees are pleased to report that, with the help and support of Norfolk County Council and our funders, we have navigated the challenges of the coronavirus pandemic and are currently in a healthy financial position. The Trustees are keen to express their gratitude for the increased levels of support that we have received from many different stakeholders.



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Review of the Period (Cont.)



Stepping Stones provides training programmes for adults with learning disabilities. We help develop our students' life skills, enabling them to live with an increasing measure of independence. Our programmes are person-centred and specifically tailored to meet the students' individual needs. Students can plot their learning routes across five main subject areas - art & craft, cooking, horticulture, domestic life skills and combined photography, film & graphic design. They are empowered by the choices they make and have ownership of the various projects through their involvement in decision-making.

The charity was established in 1989 in response to the recognition that young people with learning disabilities in the local area experienced considerable uncertainty at school leaving age. Opportunities for further and adult education are still limited and the form that this education takes is critical. Evidence suggests that young people with learning disabilities are often not equipped with the life skills they need. Through our provision of day services we work to address this deficit, helping our students to establish themselves in their communities and build themselves healthy, successful and meaningful futures.



Following health and safety guidance from Norfolk County Council we had to close our doors to students for a total period of almost six months from March 2020 and February 2021. We adopted strict infection control measures and restructured the delivery of our services. In place of face-to-face provision our tutors adapted activities and projects to be delivered remotely. We used support packs of materials, ingredients and other learning resources delivered to our students' homes to ensure they could continue to fully engage. We used online conferencing sessions, instructional videos and phone calls to keep in touch and throughout the different

lockdowns we were able to continue engaging our students in meaningful activities. The centre re-opened its doors fully to all students on 8th March 2021. In April 2021, thanks to funding from the Forbes Charitable Foundation we were able to install a Porta Kabin on the carpark of our premises to provide a temporary additional classroom space to allow us to maintain social-distancing at Stepping Stones.

Our Allotment Tutor maintained our four allotment plots throughout the year. Students returned to the site for the summer, and then during the latter two lockdowns we were able to support a small number of students outdoors. Having brought half of the new plots into production in 2019/2020 our focus was to do the same for the remainder. The new space has been made ready for the 2021 growing season with the addition of two polytunnels, 20 fruit trees and many raised beds. Our Allotment Tutor took on an extra day a week to manage the extra growing responsibilities and



recruited two social and therapeutic horticulture trainees to assist the project. Unfortunately, the trainees were not able to complete their work because of lockdown restrictions, but we are hoping to continue working with them again in future. The new space follows a kitchen garden model and has freed up space on our existing allotment to concentrate on nursery space for ornamental and vegetable plants for sale on our regular plant stalls. The Allotment Group has decided to follow a forest gardening or agroforestry model moving forward, and are currently researching how to design a multi-layered, low maintenance project along these lines.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Review of the Period (Cont.)



Our Art & Craft Group were able to keep busy during the various lockdowns and completed a number of different remote learning projects. They worked on a postcard project where they each designed three postcards and sent them in to the centre (with prepaid postage). Led remotely by our Art Tutor they also created 'under the sea' themed dioramas at home. The dioramas were made of recycled materials to highlight the issue of plastic pollution in our seas and oceans. The students also spent time making money box houses, following instructional Youtube videos made

by our Art Tutor. Once back at the centre, the students worked on a group diorama to mirror their 'under the sea' work and have made a life-size replica of a coral reef section. The students have also been working on a story generator and folk beast inspired work from art packs provided by Hart Club.

The Music Group continued to create throughout the lockdowns, and since returning to the centre have been working hard. The Group are working towards releasing an album of original music in October. All of the music has been written, recorded and produced by our students. They have tried their hands at a variety of genres including reggae, sea shanties and hip hop. They are busy creating accompanying artwork and music videos to make the release extra special.



Our Domestic Life Skills Project based in a two-bedroom house within walking distance from our main centre, has now reopened. The Project had to be put on hold whilst lockdown infection control measures were in place. The Project was developed to provide ongoing support and development for students who are moving into independent living. Two students a day work with a Tutor on all aspects of domestic self-support including: budgeting, shopping, cooking, cleaning, exercise, gardening, hobbies and entertaining. The students have reported that they feel more capable and independent and their families have confirmed that they are more likely to cook and clean for themselves at home.

Recently students have been giving the garden a makeover, painting the fences, trimming hedges and helping to make the building more accessible.

Our Cookery Group have resumed cooking shared meals which they are able to share within their bubble or take home. Students are very much looking forward to being able to create shared lunches for all students, staff and volunteers once lockdown restrictions allow. Shared lunches at Stepping Stones are an integral part of our daily routine and it is great to be able to move towards them restarting. All our lunches use fresh produce from the allotment and are planned and cooked by our students. We have a strong focus on healthy eating and are always impressed by the quantity of vegetables and salads that our students consume. The lunches also have a strong social aspect and give our students space to reconnect with one another independently of staff.



Special Needs Enterprises (Norfolk) Limited

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Review of the Period (Cont.)



We remain proud to be known as a warm, friendly, inviting organisation. Our staff, volunteers, and Trustees form an important part of our students' support networks. Their families and guardians are supported through regular carers' evenings and communication by newsletter, telephone call and email. Through creating and maintaining these strong relationships we are able to offer a more focussed approach to ensuring that all our students meet their goals.

Plans for the Future

Stepping Stones has identified a number of key objectives for the coming financial year, including the return to a high quality face-to-face five day per week service post-covid by July (at the time of writing, in line with Government guidelines), including ongoing review of our core subject offering to ensure it is dynamic, fulfilling and reflects our students' needs. We recognise that, for the majority of our students, the numerous lockdowns negatively impacted upon their mental and physical health, as well as the skills and knowledge they had previously learnt with us. In this respect, we will work to complete a review for every student to help support them back to the centre post-lockdown. To undertake this, we will also look to identify staff development needs through annual appraisals and regular 1-2-1s to ensure excellent of service delivery, peer support, investment in our staff team and a positive and unified working environment. We will engage with sector-wide developments, particularly in light of changes to day service commissioning and the effect on income. Furthermore, we



will review our income streams to ensure we continue to be financially sustainable; identifying opportunities for increased revenue through our new Enterprise Project, including a 'friends of' scheme, crowd-funding campaign and in-house fundraising.

Financial Review

At 31st March 2021 the charity had funds totalling £254,676 (2020: £222,647). £254,676 are unrestricted funds (2020: £219,034) of which £89,676 are undesignated (2020: £54,034). £211,037 (2020: £181,106) has been raised during the year. Expenditure amounted to £179,008 (2020: £186,194) as detailed in the notes to the accounts.

Reserves Policy

The trustees consider that it is appropriate to hold free reserves amounting to in excess of six months of average expenditure. At 31st March 2021 there were unrestricted undesignated reserves of £89,676 (2019: £54,034).

Designated Funds

To provide for future developments, the trustees have designated funds of £50,000 for the furnishing and equipping of the terraced house which is being leased in Angel Road: £15,000 towards dilapidations in respect of our Magdalen Road training centre: and £10,000 for equipment the trustees are aware will be required. Furthermore £90,000 has been designated which reflects 6 months funding necessary were Stepping Stones to close, and the time which the trustees believe it would take to relocate the students with their various needs.



Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Responsibilities of the Trustees

Charity law requires the trustees to prepare financial statements for each financial period, which show a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are prudent and reasonable;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 charity will continue in existence.



The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 2006.

Signed on behalf of the trustees

Miss J E Hall

Date: 23rd November 2021

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Independent Examiner's Report to the Members of Special Needs Enterprises (Norfolk) Limited

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - b) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Eric Southwick BA(Hons) FCA FCIE DChA
Eric Southwick & Co
Chartered Accountants
51 The Avenue
Seaham
Co Durham
SR7 8NS

Date: 23rd November 2021

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Statement of Financial Activities (including Income and Expenditure Account) For the year ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	56,914	36,378	93,292	76,392
Charitable activities	4	109,509	-	109,509	103,625
Other trading activities	5	-	-	-	698
Investments	6	270	-	270	391
Other incoming resources	7	7,966	-	7,966	-
Total		<u>174,659</u>	<u>36,378</u>	<u>211,037</u>	<u>181,106</u>
Expenditure on:					
Raising funds	8	8,868	-	8,868	8,754
Charitable activities	9	130,149	39,991	170,140	177,440
Total		<u>139,017</u>	<u>39,991</u>	<u>179,008</u>	<u>186,194</u>
Net income/(expenditure)		<u>35,642</u>	<u>(3,613)</u>	<u>32,029</u>	<u>(5,088)</u>
Net movement in funds		<u>35,642</u>	<u>(3,613)</u>	<u>32,029</u>	<u>(5,088)</u>
Reconciliation of Funds					
Total funds brought forward		<u>219,034</u>	<u>3,613</u>	<u>222,647</u>	<u>227,735</u>
Total funds carried forward 15		<u><u>254,676</u></u>	<u><u>-</u></u>	<u><u>254,676</u></u>	<u><u>222,647</u></u>

The notes on pages 10 to 16 form part of these accounts.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Company Number: 2370795

Balance Sheet

As at 31st March 2021

	Notes	£	2021 £	£	2020 £
Fixed Assets					
Tangible assets	11		34		34
Total fixed assets			<u>34</u>		<u>34</u>
Current assets					
Debtors	12	-		756	
Cash at bank and in hand		255,702		222,887	
Total current assets		<u>255,702</u>		<u>223,643</u>	
Current Liabilities					
Creditors: Amounts falling due within one year	12	1,060		1,030	
Net current assets			254,642		222,613
Total assets less current liabilities			<u>254,676</u>		<u>222,647</u>
The funds of the charity					
Restricted income funds	15		-		3,613
Unrestricted income funds	15				
General fund		89,676		54,034	
Designated funds		<u>165,000</u>		<u>165,000</u>	
Total unrestricted funds			254,676		219,034
Total charity funds			<u>254,676</u>		<u>222,647</u>

For the year ended 31st March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The accounts were approved by the trustees and signed on their behalf by:



Mr S J Riches
Chair



Mrs W D Witham
Vice Chair

Date: 23rd November 2021

The notes on pages 10 to 16 form part of these accounts.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts

1 Accounting policies

In preparing the accounts the following accounting policies have been complied with:

- a) The charity is a public benefit entity and therefore the financial statements have been prepared 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 (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.
- b) Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.
- c) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.
- d) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.
- e) There are no material uncertainties existing to suggest that the use of the going concern basis is inappropriate.
- f) All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:
 - i) donations and legacies are received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
 - ii) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
 - iii) Income from investments is included when receivable.
 - iv) Income from charitable activities, where related to performance and specific deliverables, are accounted for when the charity earns the right to consideration by its performance.
- g) Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:
 - i) Costs of raising funds comprise costs associated with attracting voluntary income, including costs of trading for fundraising purposes and the use of a fundraising consultant.
 - ii) Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. It also includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity
 - iii) All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in the notes.

2 Taxation

The charity is exempt from taxation on its income and gains where they are applied for charitable purposes. Irrecoverable VAT is included in the cost of the goods or services on which it was charged.

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted	Restricted	Total funds	Total funds
	£	funds	2021	2020
	£	£	£	£
Greenfingers	488	-	488	961
29th May 1961 Charitable Trust	2,000	-	2,000	2,000
Alchemy Foundation	-	-	-	500
Alec Von Berchem Charitable Trust	-	-	-	7,500
Educational Foundation of Alderman John Norman	-	5,000	5,000	-
Anne French Memorial Trust	1,000	-	1,000	-
Aquarius Charitable Foundation	500	-	500	500
The Bailey Thomas Charity	-	4,000	4,000	-
Barnabas Trust	-	1,100	1,100	-
Big Lottery Fund	-	5,210	5,210	-
B K Hufton	1,000	-	1,000	-
Boshier-Hinton Foundation	-	-	-	1,250
The Brigadier & Mrs D V Phelps Charitable Trust	-	-	-	1,000
Charities Trust	-	-	-	-
Cranfield Charitable Trust	250	-	250	300
David Family Trust	2,000	-	2,000	-
David Solomons Charitable Trust	1,000	-	1,000	-
Douglas Arter Foundation	500	-	500	500
Douglas Heath Charitable Trust	500	-	500	-
Edward Gostling Foundation	-	5,000	5,000	5,000
Eric Drummond Memorial Trust	-	-	-	500
Fitton Trust	200	-	200	-
Geoffrey Watling Charity	-	-	-	2,000
Goldcrest Charity	2,000	-	2,000	-
Grey Court Trust	-	-	-	1,000
Haramead Trust	5,000	-	5,000	-
Hasluck Charitable Trust	2,000	-	2,000	-
Hospital Saturday Fund	-	-	-	2,000
J & D Hambro Charitable Trust	-	-	-	-
Joanna Scott Foundation	-	500	500	1,000
Lady Hind Trust	1,000	-	1,000	-
Limbourne Trust	10,000	-	10,000	10,000
Lynn Foundation	-	-	-	500
Anonymous Funder	-	-	-	1,000
Masonic Charitable Foundation	-	-	-	600
Micklam Trust	2,000	-	2,000	-
National Lottery Community Fund	10,000	-	10,000	-
Norfolk Community Foundation	1,750	9,708	11,458	-
Norwich Consolidated	6,600	-	6,600	-
N Smith Charitable Settlement	-	-	-	1,000
Oliver Ford Charitable Trust	-	-	-	7,853
Philip & Elizabeth Rackham Charitable Trust	-	-	-	500
Park Family Charitable Trust	-	-	-	2,000
Paul Bassham Charitable Trust	2,000	-	2,000	2,000
Percy Bilton Charity	-	-	-	264
Phoenix Male Voice Choir	-	-	-	113
Rackham Charitable Trust	500	-	500	-
Steven Bloch Image of Disability	-	-	-	500
R C Snelling Charitable Trust	-	500	500	2,000
The Forbes Charitable Foundation	-	1,860	1,860	1,424
The Truemark Trust	2,000	-	2,000	-
W O Street Charitable Foundation	-	3,500	3,500	-
Wes Hoolahan	-	-	-	17,500
Woodroffe Benton Foundation	2,000	-	2,000	-
Wychwood Charitable Trust	-	-	-	250
Other donations and grants	626	-	626	2,877
Total	56,914	36,378	93,292	76,392

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

4 Income and endowments from: Charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Day Service Fees	109,331	-	109,331	96,853
Lunches	178	-	178	2,667
Holiday	-	-	-	4,105
Total	<u>109,509</u>	<u>-</u>	<u>109,509</u>	<u>103,625</u>

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fundraising events	<u>-</u>	<u>-</u>	<u>-</u>	<u>698</u>

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Bank interest	<u>270</u>	<u>-</u>	<u>270</u>	<u>391</u>

7 Other incoming resources

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Coronavirus Job Retention Scheme	5,205	-	5,205	-
Norfolk County Council - Covid Fund	2,761	-	2,761	-
Total	<u>7,966</u>	<u>-</u>	<u>7,966</u>	<u>-</u>

8 Expenditure: Raising funds

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fundraiser's fees	<u>8,868</u>	<u>-</u>	<u>8,868</u>	<u>8,754</u>

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2021	Total funds 2020
	£	£	£	£	£
Purchases	-	-	1,823	1,823	4,464
Wages	101,641	-	-	101,641	99,898
Repairs and renewals	-	-	-	-	3,405
Angel Road expenses	-	-	-	-	8,754
Allotment expenses	-	-	-	-	(1,974)
Telephone	-	1,147	-	1,147	972
Sessional activities	-	-	488	488	12,122
Independent Examiner's fee	-	1,060	-	1,060	1,030
Other legal and professional	-	2,484	-	2,484	-
Insurance	-	2,232	-	2,232	2,096
Equipment	-	-	-	-	6,868
Postage, stationery and computer expenses	-	288	-	288	791
Light and heat	-	1,374	-	1,374	1,871
Rent, rates and water	-	-	15,048	15,048	15,120
IT	-	-	2,564	2,564	1,934
Training	-	-	-	-	911
Total resources expended	101,641	8,585	19,923	130,149	158,262

b) Restricted funds

	Staff costs	Support costs	Other direct costs	Total funds 2021	Total funds 2020
	£	£	£	£	£
Wages and salaries	15,281	-	-	15,281	4,000
Repairs and renewals	-	7,074	-	7,074	264
Angel Road expenses	-	-	9,292	9,292	9,674
Allotment expenses	-	-	1,203	1,203	5,240
Other legal and professional	-	1,860	-	1,860	-
Equipment	-	-	1,469	1,469	-
Sessional activities	-	-	3,531	3,531	-
Training	281	-	-	281	-
Total resources expended	15,562	8,934	15,495	39,991	19,178

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

10 Trustee and employee information

a) Trustee information

No trustee received remuneration or was reimbursed expenses during the year.

b) Employee Information

No employee received emoluments in excess of £60,000 during the period (2019: nil).

Employee costs during the period were as follows:

	2021	2020
	£	£
Salaries	112,610	99,761
Social Security	2,679	2,679
Pension costs	1,633	1,458
Training costs	281	911
	<u>117,203</u>	<u>104,809</u>

The average number of people employed during the period was as follows:

	2021	2020
	£	£
Project Manager	1.0	1.0
Project Workers	8.0	8.0
	<u>9.0</u>	<u>9.0</u>

11 Fixed Assets

	Plant and Machinery £	Computer equipment £	L/hold property imprvmnts £	Office equipment £	Total £
Cost					
At 1 April 2020	5,989	10,999	7,909	9,623	34,520
At 31 March 2021	<u>5,989</u>	<u>10,999</u>	<u>7,909</u>	<u>9,623</u>	<u>34,520</u>
Depreciation					
At 1 April 2020	5,977	10,999	7,909	9,601	34,486
Charge for the period	-	-	-	-	-
At 31 March 2021	<u>5,977</u>	<u>10,999</u>	<u>7,909</u>	<u>9,601</u>	<u>34,486</u>
Net book value					
At 31 March 2021	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>
At 31 March 2020	<u>12</u>	<u>-</u>	<u>-</u>	<u>22</u>	<u>34</u>

Plant and Machinery is depreciated at 25% per annum on a straight-line basis, computer equipment is depreciated at 33 1/3% per annum on a straight-line basis and office equipment is depreciated at 10% per annum on a straight-line basis. Items below £100 are not capitalised.

12 Debtors

	2021	2020
	£	£
Trade Debtors	-	306
Prepayments	-	450
	<u>-</u>	<u>756</u>

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

13 Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	1,060	1,030

14 Analysis of net assets between funds

	2021 £	2020 £
Restricted funds		
Current assets	-	3,613
Unrestricted funds		
Fixed assets	34	34
Current assets	254,642	219,001
	<u>254,676</u>	<u>222,647</u>

15 Reserves

	At 1 April £ 2020	Incoming £ resources	Outgoing £ resources	Transfers £	At 31 March £ 2021
Restricted funds					
Educational Foundation of Alder	-	5,000	(5,000)	-	-
The Bailey Thomas Charity	-	4,000	(4,000)	-	-
Barnabas Trust	-	1,100	(1,100)	-	-
Big Lottery Fund	-	5,210	(5,210)	-	-
Edward Gostling Foundation	-	5,000	(5,000)	-	-
Joanna Scott Foundation	-	500	(500)	-	-
Norfolk Community Foundation	-	9,708	(9,708)	-	-
Oliver Ford Charitable Trust	3,613	-	(3,613)	-	-
R C Snelling Charitable Trust	-	500	(500)	-	-
The Forbes Charitable Foundat	-	1,860	(1,860)	-	-
W O Street Charitable Foundation	-	3,500	(3,500)	-	-
	<u>3,613</u>	<u>36,378</u>	<u>(39,991)</u>	<u>-</u>	<u>-</u>
Unrestricted funds					
General fund	54,034	174,659	(139,017)	-	89,676
Designated Funds					
Angel Road	50,000	-	-	-	50,000
Relocating of Students fund	90,000	-	-	-	90,000
Dilapidations and contingency fund	15,000	-	-	-	15,000
Other designated funds	10,000	-	-	-	10,000
	<u>219,034</u>	<u>174,659</u>	<u>(139,017)</u>	<u>-</u>	<u>254,676</u>
	<u>222,647</u>	<u>211,037</u>	<u>(179,008)</u>	<u>-</u>	<u>254,676</u>

Special Needs Enterprises (Norfolk) Limited

Trustees' Report and Financial Statements 31st March 2021

Notes to the accounts (Continued)

16 Comparative Statement of Financial Activities by fund type

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	55,601	20,791	76,392
Charitable activities	103,625	-	103,625
Other trading activities	698	-	698
Investments	391	-	391
Total	<u>160,315</u>	<u>20,791</u>	<u>181,106</u>
Expenditure on:			
Raising funds	8,754	-	8,754
Charitable activities	158,262	19,178	177,440
Total	<u>167,016</u>	<u>19,178</u>	<u>186,194</u>
Net income/(expenditure)	<u>(6,701)</u>	<u>1,613</u>	<u>(5,088)</u>
Net movement in funds	<u>(6,701)</u>	<u>1,613</u>	<u>(5,088)</u>

17 Related Parties

The charity does not have any transactions with related parties that require disclosure.

18 Controlling Parties

The charity is controlled by the trustees.

19 Other Information

The charity is a company limited by guarantee which is registered in England and Wales with its registered office and its principal place of operation at 52 Magdalen Road, Norwich, Norfolk NR3 4AQ.