

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

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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

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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.

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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.



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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

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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

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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	109,509	-	109,509	103,625

5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Fundraising events	-	-	-	698

6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Bank interest	270	-	270	391

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	7,966	-	7,966	-

8 Expenditure: Raising funds

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

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.