

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

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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, 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

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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.



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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

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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.



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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		254,676	-	254,676	222,647
Total funds carried forward 14		<u>261,687</u>	<u>-</u>	<u>261,687</u>	<u>254,676</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 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

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Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

	Unrestricted	Restricted	Total funds	Total funds
	£	funds	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

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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

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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 £	Outgoing resource £	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.