

# 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

*31<sup>st</sup> March 2023*

The Trustees, who are directors for the purposes of company law, present their report and accounts for the year ended 31<sup>st</sup> 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 11<sup>th</sup> April 1989 and registered as a charity on 9<sup>th</sup> 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.

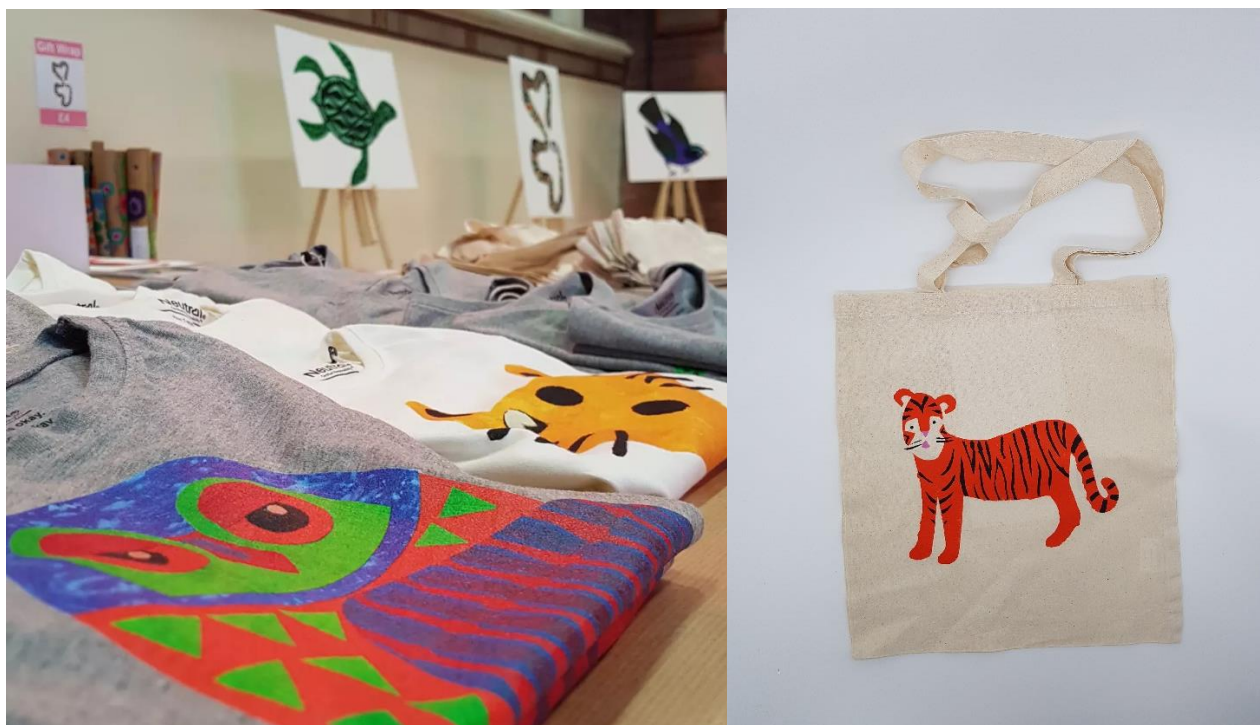
**SKILLS & EMPLOYMENT** – Students learn about the world of work, having the support to produce CV's, practice interviews, job search and access different work environments on tours. Some students take on volunteering positions, do work experience and work towards paid employment; students are given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

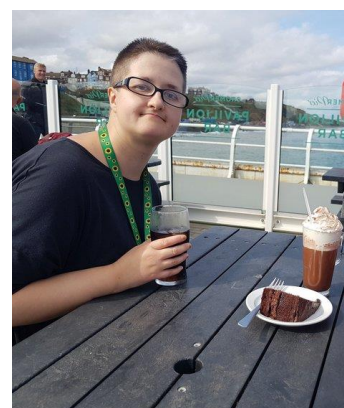
After Lunch, which I take with the other Students in the Dinning Room, I join Tutor Martin in the Kitchen for Washing Up Duty and cleaning up. We then make our way to the local shops to buy ingredients for the next Cooking session. We usually go to Roy's near Anglia Square and the local Daily Fresh.

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 31<sup>st</sup> 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 31<sup>st</sup> 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.

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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 31<sup>st</sup> 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: 15<sup>th</sup> November 2023

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**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31<sup>st</sup> March 2023**

	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds 2023</b>	<b>Total funds 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income and endowments from:</b>					
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
<b>Total</b>		<u>158,064</u>	<u>31,754</u>	<u>189,818</u>	<u>200,305</u>
<b>Expenditure on:</b>					
Raising funds	8	(8,559)	-	(8,559)	(9,210)
Charitable activities	9	(202,834)	(7,552)	(210,386)	(184,084)
<b>Total</b>		<u>(211,393)</u>	<u>(7,552)</u>	<u>(218,945)</u>	<u>(179,008)</u>
<b>Net income/(expenditure)</b>		<u>(53,329)</u>	<u>24,202</u>	<u>(29,127)</u>	<u>7,011</u>
<b>Net movement in funds</b>		<u>(53,329)</u>	<u>24,202</u>	<u>(29,127)</u>	<u>7,011</u>
<b>Reconciliation of Funds</b>					
Total funds brought forward		<u>261,687</u>	<u>-</u>	<u>261,687</u>	<u>254,676</u>
<b>Total funds carried forward 14</b>		<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 31<sup>st</sup> March 2023**

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

For the year ended 31<sup>st</sup> 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
	<hr/> 22,511	<hr/> 31,754	<hr/> 54,265	<hr/> 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	3,379	-	3,379	1,979
<b>Total</b>	<b>132,569</b>	<b>-</b>	<b>132,569</b>	<b>143,875</b>

### 5 Income and endowments from: Other trading activities

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fundraising events	2,146	-	2,146	1,404

### 6 Income and endowments from: Investments

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Bank interest	838	-	838	251

### 7 Other incoming resources

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

### 8 Expenditure: Raising funds

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

## 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
<b>Total resources expended</b>	<b>140,098</b>	<b>44,661</b>	<b>26,634</b>	<b>211,393</b>	<b>166,924</b>

#### 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
<b>Total resources expended</b>	<b>-</b>	<b>-</b>	<b>7,552</b>	<b>7,552</b>	<b>17,160</b>

## 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
	£	£	£	£	£
<b>Cost</b>					
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>
<b>Depreciation</b>					
At 1 April 2022	5,977	10,999	7,909	9,601	34,486
Charge for the period	12	-	-	22	34
At 31 March 2023	<u>5,989</u>	<u>10,999</u>	<u>7,909</u>	<u>9,623</u>	<u>34,520</u>
<b>Net book value</b>					
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 £
<b>Restricted funds</b>			
Current assets		-	-
<b>Unrestricted funds</b>			
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 £
<b>Restricted funds</b>					
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>
<b>Unrestricted funds</b>					
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>



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**Notes to the accounts (Continued)**

**15 Comparative Statement of Financial Activities by fund type**

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
<b>Income and endowments from:</b>			
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
<b>Total</b>	<u>183,145</u>	<u>17,160</u>	<u>200,305</u>
<b>Expenditure on:</b>			
Raising funds	9,210	-	9,210
Charitable activities	166,924	17,160	184,084
<b>Total</b>	<u>176,134</u>	<u>17,160</u>	<u>193,294</u>
<b>Net income/(expenditure)</b>	<u>7,011</u>	<u>-</u>	<u>7,011</u>
<b>Net movement in funds</b>	<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.