

# 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 2024*

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 2024. The accounts comply with the requirements of the special provisions of Part VII of the Companies Act 2006 relating to small entities, the Charities Act 2011, the Memorandum and Articles of Association, Financial Reporting Standard 102 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **Public Benefit**

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

### **Reference and Administrative information**

#### **Charity Name**

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

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

#### **Charity Trustees**

S Riches: *Chair*

J Hall: *Vice Chair*

J Farrar: *Secretary*

L Darrah

E Curran-Sebastian

T Cossey

J – Croll-Knight

#### **Manager**

R Bilton-Hill

#### **Registered Office and Principal Address**

Stepping Stones, Heartsease Lane, Norwich, NR7 9NR

#### **Bankers**

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

#### **Independent Examiner**

Grant Miles BA (Hons) ACA

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

## Structure and Organisation:

The organisation is a company charity by limited guarantee, incorporated on 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 Manager who is supported by the other members of staff.



## Trustee Appointments

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



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

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

### **Risk Management**

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

### **Objects and Activities:**

#### **Charitable Objects:**

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



## Achievements and performance:

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

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

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

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

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

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

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

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



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

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

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

### **Review of the period, April 2023 – March 2024.**

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



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

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

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

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



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

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

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

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

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

**Roger Bilton-Hill, Manager at Stepping Stones says:**

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

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

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

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



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



#### Students thoughts:

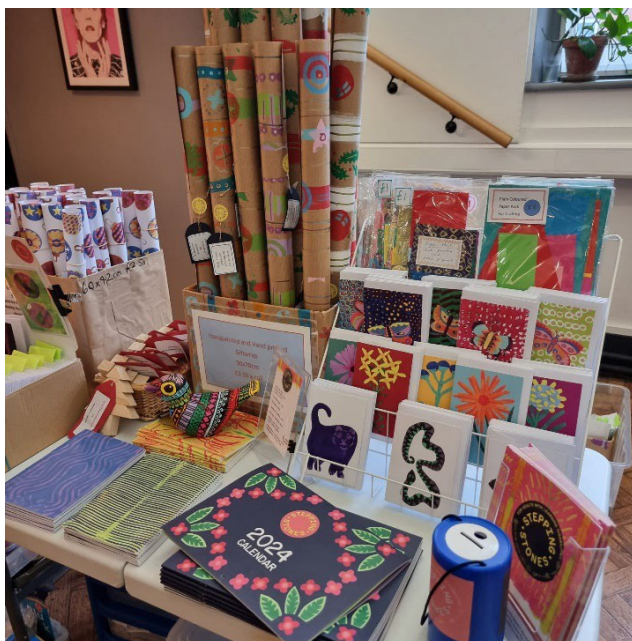
*“Stepping Stones has come to mean so much to us as Students. It is a place of safety where we can learn new skills in the company of good friends. Without this special place many of us would be isolated, with no way of accessing the community and no one to share our experiences with.”* Written By Cara.

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

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

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

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



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



## Financial Review

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

### Financial Concerns:

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

### Restricted Funds:

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

### Reserves Policy

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

### Designated Funds

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

### Responsibilities of the Trustees

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

- select suitable accounting policies and then apply them consistently:
- make judgments and estimates that are prudent and reasonable:
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume



that the charity will continue in existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Small company provisions**

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

Signed on behalf of the trustees.

*J Farrar*

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

Mr J Farrar - Secretary

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

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

### Respective responsibilities of trustees and examiner

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

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

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

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

Grant Miles BA (Hons) ACA

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

**Statement of Financial Activities (including Income and Expenditure Account)**  
**For the year ended 31<sup>st</sup> March 2024**

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

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



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

Company Number: 2370795  
Balance Sheet  
As at 31<sup>st</sup> March 2024

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

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

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

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

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

X S. J Riches

Mr S.J. Riches  
Chair

X James Farrar

Mr J Farrar  
Secretary

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

## Notes to the accounts

### 1 Accounting policies

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

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

### 2 Taxation

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

Notes to the accounts (Continued)

3 Income and endowments from: Donations and legacies

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



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Notes to the accounts (Continued)

**4 Income and endowments from: Charitable activities**

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

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

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

**6 Income and endowments from: Investments**

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

**7 Other incoming resources**

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

**8 Expenditure: Raising funds**

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

Notes to the accounts (Continued)

9 Charitable activities

a) Unrestricted funds

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

b) Restricted funds

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

Employee costs during the period were as follows:

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

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

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

### 11 Fixed Assets

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



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

**12 Creditors: Amounts falling due within one year**

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

**13 Creditors: Amounts due over one year**

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

Notes to the accounts (Continued)

14 Analysis of net assets between funds

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

15 Reserves

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

## Notes to the accounts (Continued)

### 16 Comparative Statement of Financial Activities by fund type

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

### 17 Related Parties

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

### 18 Controlling Parties

The charity is controlled by the trustees.

### 19 Other Information

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

Signature: 

Email: sjriches@yahoo.com

