

STEPPING STONES-WEST WILTSHIRE OPPORTUNITY GROUP FOR CHILDREN WITH SPECIAL NEEDS

England & Wales · Charity number 1012556

Details

Other names STEPPING STONES

Status Registered

Legal form Charitable company

Company number [02724493](#)

Registered 1992-07-03

Register [View on the Charity Commission register](#)

Contact

Address Stepping Stones
Broadcloth Lane
Trowbridge
BA14 7HE

Phone 01225350015

Email admin@steppingstonestrowbridge.co.uk

Website www.steppingstonestrowbridge.co.uk

Activities

Objects: TO PROVIDE A SAFE AND STIMULATING PLAY ENVIRONMENT FOR PRE-SCHOOL CHILDREN WITH SPECIAL NEEDS

Activities: Stepping Stones, District Specialist Centre is an Opportunity group for children with special needs. Special Needs being the term we use for identifying children who will benefit from specific Therapy and support to help meet their potential. Children are encouraged to learn and develop through play. Children from birth to five, with varying levels of need attend our setting.

Classification

- **How:** Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** WEST WILTSHIRE
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£309,933	£264,787	-	-
2024-03-31	£210,177	£231,508	-	-
2023-03-31	£208,117	£214,757	-	-
2022-03-31	£192,412	£201,942	-	-
2021-03-31	£200,436	£198,700	-	-

Trustees

Name	Role	Appointed
Alison Claire Gratton		2016-11-15
FIONA LADD		
Janet Elizabeth Ball		2023-07-04
TRACEY LEIGH MEADOWCROFT		2023-10-11
Timothy David Adlam		2016-11-15

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
for
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Contents of the Financial Statements
for the Year Ended 31 March 2025

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Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

The objective for which Stepping Stones is established is to provide a safe and stimulating play environment for pre-school children with special needs by

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental/care givers involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and care givers

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and qualified staff. We provide sessional specialist support on our premises for children aged 2-5 and Stay and Play sessions for children aged under 2 where children are accompanied by a parent/carer. Our catchment area is restricted to West Wiltshire.

Stepping Stones continues to provide substantial benefits to children and families in the West Wiltshire. With multi-agency working we can help ensure the best outcomes for children and their families. At every opportunity we support the Inclusion of children with additional needs into their local community providing information support and advice. Referring and signposting to relevant agencies as appropriate.

Stepping Stones works hard to ensure that best outcomes are achieved for all children and that they have a successful transition into their school placement or mainstream nursery setting through Inreach and Outreach support.

Stepping Stones has facilitated and provided a well-respected DSC service for West Wiltshire since 2007. During this financial year Stepping Stones started to celebrate their 50th year of providing a valued service to children with special needs and their families in West Wiltshire. Project Gold was launched in January 2025 with the intention of holding 5 events over the year to celebrate this remarkable achievement.

Ofsted Accreditation of Outstanding Provision have been achieved for consecutive Inspection years in 2020, 2015, 2010, 2007/8.

Bristol Standards Quality Assurance Accreditation of Reflective Practice has been awarded annually since 2007. We use the Bristol Standard model as a tool to monitor the impact of our service and how we work so that we can continue to adapt and embrace best practice.

We are also members of the National SEND Providers Forum - Dingley's Promise. We are invested in this to highlight children's rights, challenge discriminatory practice and ensure that children with SEND are considered as a specific group.

Public Benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

Safeguarding

An effective safeguarding culture is embedded where all staff have confidence in their accountability and shared responsibility for keeping children safe. Policies procedures and training have been updated as required. Policies and procedures are regularly discussed and reviewed at whole staff team/Management Committee meetings. All staff continue to undertake regular internal and external safeguarding training.

All staff have a comprehensive understanding of how to keep children safe, and know their responsibilities to protect children - Ofsted 22.01.20

Stepping Stones has taken measures to ensure we remain GDPR compliant.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

Volunteers

Stepping Stones has used a small number of volunteers within the playroom sessions and office this year. Volunteers have also supported on other one off projects such as our garden/building maintenance as well as supporting us at our fundraising events.

We have welcomed Student Health Visitors/nurses/trainee EP's who have spent some time with us to develop their understanding of children who present with additional needs.

We have also supported a Student Placement from Bath College who is undertaking a Level 3 T in Education and Childcare.

Additional value for money

As an established local charity well known to and well supported by the West Wiltshire community our excellent reputation both attracts income through fundraising and grants and provides Parent/Carers with confidence that their child's needs and their own concerns will be represented and addressed.

Stepping Stones provided additional income through fundraising and the receipt of charitable funds and donations to supplement core funding received from Wiltshire Council.

Grants for specific projects were identified throughout the year which included grants to help cover the cost of Provision for earliest intervention through sessional support for 0 - 3yrs. Stay and Play sessions enable parent/carers to meet other families and establish new networks of support independent of Stepping Stones. (St James Trust)

This year we have successfully applied for funding to enable us to enhance/update facilities within the playroom this includes:

The Purchase of an interactive touch table, iPads and associated software. The purchase of this equipment would not be possible without this grant from the 'Morrisons Foundation'.

We were able to purchase a 3-year subscription to 'Widgit' with a donation from Westbury Town Council. This is a symbol supported communication software used throughout the setting and to support our outreach service.

Reduced costs due to the donation of new equipment and resources provided via our wish list through community support. (E J Shanley's, Parents and well-wishers)

The goodwill and generosity of the many volunteers in giving up their time throughout the year in different capacities has enhanced our capability to fundraise and also supplement staffing.

Additional support for the parent/carers of SEND children outside of the specified service. Meeting additional costs incurred through home visits and time allocated for individual support through 1:1 advice, DLA applications.

Increased flexibility in adapting to change.

As a small reflective organisation, we can actively review our offer to children and families throughout the financial year. Responding quickly to new opportunities and challenges ensures we can continue to meet the DSC service specification whilst having the greatest impact on service users.

A high adult:child ratio optimises interaction and learning opportunities to model and support engagement in communication, play and learning. Adult to child ratios in each session are differentiated to reflect the requirements for each child to be enabled to take part and to develop skills. Adult:child ratios are usually 1:2 but can be 2:1 for required medical or behaviour interventions. Session planning re staffing requirements is regularly reviewed as a timely response to extending capacity.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Our Service Level Agreement (SLA)/Contract was due to end in March 2024 and Wiltshire Council decided to put the new contracts out to tender. Stepping Stones Management Committee expressed an interest tendering for the new contract to continue to provide an SEND Service for children in West Wiltshire and were subsequently invited to tender. This process was a substantial undertaking and took up a great deal of the Senior Management teams time during the later part of the financial year. However, we were delighted to be awarded a new contract for 5 years which commenced in September 2024.

During this financial year Stepping Stones started to celebrate their 50th year of providing a valued service to children with special needs and their families in West Wiltshire. Project Gold was launched in January 2025 with the intention of holding 5 events over the year 2025 to celebrate this remarkable achievement.

The aims and objectives of Stepping Stones are still as relevant today as they were 50 years ago - to provide a safe and stimulating environment where young pre-school children could learn and play and reach their full potential and parents could feel supported and less isolated as they started their journey as the parent of a child with additional needs. In the last 50 years as many as 5000 children have benefited from attending sessions or through our outreach to mainstream settings. The demand for places at Stepping Stones remains as strong if not stronger than 50 years ago.

It is a real testament to the dedication of the many people who have passed through the doors of Stepping Stones over the years that they still support Stepping Stones in many different ways.

Many young adults who attended Stepping Stones in their early years came to the 50th celebration launch night along with their parent/carers, they are proud of their association with Stepping Stones and continue to be excellent ambassadors of the service and it is wonderful to hear of their achievements.

This year we have helped to try and influence inclusion decisions made for children known to Stepping Stones by providing an easy read fact sheet for parents and settings. The fact sheet helps to inform positive decisions for inclusion by clearly describing the reasonable adjustments that early years settings can and should make to remain compliant with the Equality Act.

In collaboration with the Educational Psychology Team, we are now evaluating how better to capture the child's 'voice' for inclusion when planning towards decisions and actions which will affect that child. Currently we use a One Page profile document but would like to include some digital recordings to capture how the child most successfully engage in communication and in play.

Parent/Carers were invited by Stepping Stones to complete a questionnaire of their experience of having a child with SEND transitioning to school. This evidence was used in our feedback to Wiltshire Council as an evaluation of the EHC assessment process. The local authority has recognised the challenges that many of our parents face and are keen to improve the experience for family and child alike.

Since September 2024

- Stepping Stones has met regularly with a DSC Co-ordinator (employed by Wiltshire Council) which is a new post aiming to help the local authority better plan for the likely demand for specialist provision.

- We have also been invited to contribute to School Resource base meetings to share ideas for improving children's experience of transition into school.

Over the last year Stepping Stones have used the Bristol Standards model to review our progress within the areas of:

Relationships and interactions

Play and Learning

The Reflective Practitioner

During the year Stepping Stones has utilised opportunities to bring all providers and users of the service together in the planning and delivery of improvements to how the service is developing and the setting environment is adapted and cared for. We encourage everyone to develop a sense of belonging by recognising that their views are important and their contribution is valued.

Throughout the year the team at Stepping Stones have used a Five to Thrive approach to consider how best to develop positive relationships with individual children and their families. We have prioritised building and maintaining a trusting and effective relationship with each child and family referred to us. We recognize that this relationship is key to the successful implementation of all future recommendations and the outcome of support we can offer.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

Over the year we have continued to consult with each child's existing early years setting to ensure that we can share information and advice which is consistent and practical, building a positive relationship between all who work together as a team around the child.

Team members have completed Training (outside agencies and In-house) and/or have competence in advising on and using:

- Derbyshire Language Scheme
- Picture Exchange Communication Strategy
- Pictures are Powerful
- Makaton levels 1 and 2
- Clinical skills covering Tracheostomy, Epilepsy, Enteral Feeding
- Attention Autism
- Curiosity Programme
- TEACCH strategies
- Manual Handling
- Down Syndrome Education
- Five to Thrive
- Understanding Mental Health in the Early Years
- Managing eating and drinking difficulties in children with complex needs
- Safeguarding at the appropriate level.
- Paediatric First Aid
- Picture Exchange Communication Strategy/Symbol supported communication
- Clinical skills covering Tracheostomy, Epilepsy, Enteral Feeding including child specific training
- Food Hygiene
- Safer Recruitment in Education
- Sleep Training for children
- Physio programmes
- Sensory Needs

Team members attend Community meetings, DSL networks & Senco Cluster meetings to update and share knowledge.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Following a review of the current reserves policy the Management Committee took the decision to make some amendments. It was decided to set aside sufficient funds to cover a lower level of six months operating costs and a higher level of 9 months as reserves which is a change from the original higher level of 12 months. Our reserves policy will continue to be reviewed to reflect the future needs of the charity and to ensure our financial resilience. Total funds held at 31 March 2025 were £289,807 of which unrestricted reserves were £289,064 (2024 £244,661) and restricted reserves were £743 (2024 £nil). The Management Committee have agreed to designate £40,000 of funds for the purpose of the transition planning and for building and garden maintenance. Free reserves, excluding tangible fixed assets of £32,916 and designated funds of £40,000, total £216,148 which is slightly in excess of the required level.

The net movement of funds for the year ending 31 March 2025 amounted to a surplus of £45,146 (2024 Deficit £21,331).

Operational costs continue to increase. This year notable increases have been caused by outsourcing our cleaning through the employment of cleaning contractors. Costs that are out of our control such as utilities, the increase in national minimum wage, phone and internet services continue to have a direct impact on our expenditure. Operation costs continue to be reviewed and adjusted, as required at each Management Committee meeting by the Trustees. Income/Expenditure records are kept monthly and monitored against budget forecasts.

We continually seek new ways to increase fundraising and have over the year attended many events to both increase our profile within the community and to raise vital funds to support our service provision.

The award of the new Service level agreement from September 2024 and the increase in Core funding has brought much needed financial stability.

As the new contracts did not commence until Sept 24 and will now run from September to August each year an extension to the old contract was agreed and extra core funding made available to cover the period April to August 2024. This has resulted in higher than anticipated level of core funding for this financial period.

Stepping Stones still relies on a mixture of local government funding, grants and public donations. The Management Committee continues to commit to providing the service free for children to attend so grants and donations are essential to supplement the money received under our Service Level agreement from Wiltshire Council.

Changes in government policy and increases in the National Minimum Wage rates over the last two years have had a substantial impact on expenditure. Underfunding in the Early years sector and generally low pay in this sector make recruitment and retention of staff challenging for all. Whilst Stepping Stones does pay its highly qualified staff a higher than average wage for the sector it is still a challenge to find and retain suitable staff.

Changes in Government policy relating to Nursery Education Grant (NEG) Funding from September 2024 has increased the number of children now entitled to receive Universal Early Years Entitlement (NEG) funding and had led to a higher level of Nursery Education Funding we are able to claim. Stepping Stones does not offer extended hours and the maximum number of hours a child can attend is 5 per week. It should be remembered that we offer specialist support and therapy for the children who attend and not childcare. The NEG received this financial year for 3 and 4 year olds and eligible 2 year olds, reflects the high number of children who access sessional support at Stepping Stones each week.

This change in policy also meant that eligible 2 year olds are also able to receive Disability Access Funding (DAF) which has significantly increased the amount DAF funding received during this financial year (DAF Funding 24/25 £36,400 : 23/24 £27,324). These changes have so far had positive effects on Stepping Stones income.

However, some Government policy changes have had less of a positive effect. Large percentage increases in the National Minimum wage have meant that once again we have had to look at our salaries across the board to ensure that we remain competitive and attractive to retain our current staff and fill any vacancies.

Demand for our Stay and Play sessions (for children under 2) has continued to expand and we have had to limit attendance to 1 session per fortnight per child to meet this and ensure that children and their parents receive the attention and support needed. We currently run two sessions each week with an average of 15 children attending over each fortnight. These sessions are not funded by Wiltshire Council, and we are grateful for the funding we receive from St James Trust towards running costs.

The Management Committee have kept available funds in interest bearing bonds and deposit accounts and seek to achieve acceptable interest rates on these deposits in what can be a volatile financial market. In particular they are mindful of any deposits which may near or exceed the £85,000 FSCS limit on compensation for banking failures and have spread and/or reduced funds accordingly across various banking institutions. The investment decisions made this financial year have generated good returns in this financial year. (24/25 £8,045 : 23/24 £6,894).

Stepping Stones - West Wiltshire
Opportunity Group for Children with
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Report of the Trustees
for the Year Ended 31 March 2025

Proving the generous support from existing funders continues and we can secure new funding opportunities as they arise then Stepping Stones can for the foreseeable future continue to deliver the outstanding service for which it has been renowned for the past 50 years.

FUTURE DEVELOPMENTS

Wiltshire Council's award for the new 5 year contract has given us financial stability on which to extend our grant and fundraising activity.

As we commemorate 50 remarkable years of Stepping Stones, our journey has been full of shared stories, events and many moments filled with laughter and learning, all intricately connected by the people who have been part of it. To celebrate this golden milestone, we are organising a series of events designed to honour our rich history and lay the groundwork for the next 50 years. We hope that many of those who have benefitted from any support received from Stepping Stones will join us and one of the events planned.

As we reflect on our past and anticipate a future full of promise, we will be encouraging everyone to think about the memories that have shaped their experience here. Throughout the year we will continue to create opportunities to spread awareness and celebrate everyone who has walked through our doors.

We would like to undertake a project for the year (Project Gold). After gathering feedback, we believe that focusing our efforts on the renovation of the family consultation room would be most beneficial. We aim to transform this area into a more inviting and professional environment by incorporating appropriate storage, comfortable seating, and a fresh coat of paint. We envision this as a community project, providing opportunities for local residents & businesses to donate furniture, time, paint and skills while also prioritizing upcycling and reusing items whenever possible.

Throughout the year, our focus will be on the memories and stories that individuals have of Stepping Stones. We have created a virtual memory wall where everyone can share their experiences. Additionally, we are reconnected with former students and their families to find out where they are now and what they have been doing.

The Senior Management team has over the years been fairly stable however they are approaching the age when they are looking to either reduce hours or to retire. The Administrator who has been looking after the office/finances for the last 26 years retired during this financial year however careful transition planning and training has meant that an appointment from within the existing team has been successfully made.

Following the success of this and to aid further transition planning the Management Committee has released funding from reserves for the recruitment of a new Centre Manager to work alongside the current Manager for the next academic year as the current Manager seeks to reduce her working hours in the run up to her retirement. This will ensure the smooth handover of this vital Senior Management position.

Areas of focus on next include:

Children with complex medical needs can spend regular periods of time away from our setting in Hospice or Hospital care. We want to plan better arrangements for keeping these children and families in contact with the Stepping Stones community. By doing this the children will benefit from regular contact with our setting, keeping them up to date with events happening in the sessions they can't attend. These children will benefit from the visual images of familiar adults, children and environments being shared with them, settling more confidently back into session following each absence, and from parent/carers having greater confidence in knowing their child's absence is acknowledged and their space in session remains secure.

To focus on building confidence across the team in helping children to better manage their feelings. This was identified as an area that the team wish to improve their knowledge and skills in. These children will benefit from more regulated emotional behaviour enabling them to access play and learning opportunities across the day and from a calmer session environment where all children accessing the session can better regulate their emotions and behaviour.

To organise and hold the first District Specialist Centre Conference in Wiltshire to invest in shared good practice across all the DSC's. There are four DSC's operating across Wiltshire and we aim to facilitate:

- Targeted training workshops
- Cascading information
- Focus on Wiltshire wide service.

The children will benefit from better informed and upskilled practitioners confidently using a wide range of differentiated approaches to support their learning. The children will benefit from a consistent level of intervention and support regardless of where they live in Wiltshire.

To develop an effective staff handbook to support employee wellbeing.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

Legal and administrative details

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

Organisation

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

Trustees

Strong governance is encouraged, and the Trustees meet for regular face to face meetings where minutes are taken and shared. Trustees can successfully reflect on and monitor actions, plan for the future, addressing any concerns that may arise.

All Trustees have a clear understanding of their responsibilities in delivering the District Specialist Centre Service specification for West Wiltshire to support children with SEND and their parent/Carers.

Over the year several of our Trustees have undertaken 'Safeguarding: Trustees legal responsibilities' training and are encouraged to take advantage of any training available to help the fulfil their duties and responsibilities.

The Trustees continue to recognise the difficulties in recruiting volunteers especially to sit on the Management Committee as Trustees and are continuing to seek new ways to recruit more members.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02724493 (England and Wales)

Registered Charity number

1012556

Registered office

Stepping Stones
Longfield Children's Centre
Broadcloth Lane
Trowbridge
Wiltshire
BA14 7HE

Trustees

T D Adlam
A C Gratton
F Ladd
S Spittles
C Wells
C Love (resigned 2.7.24)
N Dommett (resigned 2.7.24)
Ms A Bush
T Meadowcroft
J Ball

Company Secretary

Miss A D Starr

Stepping Stones - West Wiltshire
Opportunity Group for Children with
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Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

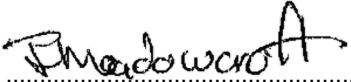
Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent ME19 4JQ

Close Brothers Limited
10 Crown Place
London EC2A 4FT

Redwood Bank
The Nexus Bldg Broadway
Letchworth Garden City SG6 3TA

Approved by order of the board of trustees on 1 July 2025..... and signed on its behalf by:


.....
T Meadowcroft - Trustee

Independent Examiner's Report to the Trustees of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Independent examiner's report to the trustees of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 18 July 2025

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	3	280,792	13,342	294,134	198,822
Other income	4	7,754	-	7,754	4,461
Investment income	5	8,045	-	8,045	6,894
Total		<u>296,591</u>	<u>13,342</u>	<u>309,933</u>	<u>210,177</u>
EXPENDITURE ON					
Raising funds	6	301	-	301	212
Charitable activities					
Pre-school		260,560	3,926	264,486	231,296
Total		<u>260,861</u>	<u>3,926</u>	<u>264,787</u>	<u>231,508</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	35,730 8,673	9,416 (8,673)	45,146 -	(21,331) -
Net movement in funds		<u>44,403</u>	<u>743</u>	<u>45,146</u>	<u>(21,331)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		244,661	-	244,661	265,992
TOTAL FUNDS CARRIED FORWARD		<u>289,064</u>	<u>743</u>	<u>289,807</u>	<u>244,661</u>

The notes form part of these financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
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Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	32,916	-	32,916	33,020
CURRENT ASSETS					
Debtors	12	4,266	-	4,266	91
Cash at bank and in hand		259,646	743	260,389	217,664
		<u>263,912</u>	<u>743</u>	<u>264,655</u>	<u>217,755</u>
CREDITORS					
Amounts falling due within one year	13	(7,764)	-	(7,764)	(6,114)
NET CURRENT ASSETS		<u>256,148</u>	<u>743</u>	<u>256,891</u>	<u>211,641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>289,064</u>	<u>743</u>	<u>289,807</u>	<u>244,661</u>
NET ASSETS		<u>289,064</u>	<u>743</u>	<u>289,807</u>	<u>244,661</u>
FUNDS	14				
Unrestricted funds				289,064	244,661
Restricted funds				743	-
TOTAL FUNDS				<u>289,807</u>	<u>244,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

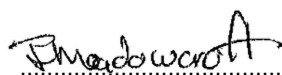
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 1.July.2025..... and were signed on its behalf by:


.....
T Meadowcroft - Trustee

The notes form part of these financial statements

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements
for the Year Ended 31 March 2025**

1. GENERAL INFORMATION

Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principal activities can be found in the Trustees' Report.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

Income

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. The majority of all other income is recognised in the Statement of Financial Activities on a receipts basis except where restricted donations have been promised and are outstanding at years end.

Expenditure

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

Tangible fixed assets

All fixed assets are initially recorded at cost. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

Taxation

No corporation tax is charged in these accounts due to the charitable status of the company.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. GRANTS AND DONATIONS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Other Donations/Grants	14,600	13,342	27,942	13,453
Nursery Grant (NEG)	86,605	-	86,605	81,359
Core Funding	142,047	-	142,047	75,596
EYPP Grant	1,140	-	1,140	1,090
DAF Funding	36,400	-	36,400	27,324
	<u>280,792</u>	<u>13,342</u>	<u>294,134</u>	<u>198,822</u>

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising events	3,464	-	3,464	2,345
Other income	4,290	-	4,290	2,116
	<u>7,754</u>	<u>-</u>	<u>7,754</u>	<u>4,461</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	<u>8,045</u>	<u>-</u>	<u>8,045</u>	<u>6,894</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising costs	301	-	301	230
Support costs	-	-	-	(18)
	<u>301</u>	<u>-</u>	<u>301</u>	<u>212</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Examiners fees	3,042	2,915
Depreciation - owned assets	8,213	7,714
Deficit on disposal of fixed assets	<u>6</u>	<u>226</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2024: £nil). The trustees did not have any expenses reimbursed during the year (2024: £nil).

No trustees had a child enrolled at Stepping Stones during the year (2024: one).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025 £	2024 £
Wages and salaries	223,915	200,875
Social security costs	6,355	3,165
Other pension costs	3,522	2,566
	<u>233,792</u>	<u>206,606</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Administration	5	5
Education	15	13
	<u>20</u>	<u>18</u>

No employees received emoluments in excess of £60,000 (2024: No employees)

10. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and Donations	195,312	3,510	198,822
Other income	3,915	546	4,461
Investment income	6,894	-	6,894
Total	<u>206,121</u>	<u>4,056</u>	<u>210,177</u>
EXPENDITURE ON			
Raising funds	212	-	212
Charitable activities			
Pre-school	228,180	3,116	231,296
Total	<u>228,392</u>	<u>3,116</u>	<u>231,508</u>
NET INCOME/(EXPENDITURE)	(22,271)	940	(21,331)
Transfers between funds	1,210	(1,210)	-
Net movement in funds	(21,061)	(270)	(21,331)
RECONCILIATION OF FUNDS			
Total funds brought forward	265,722	270	265,992

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued			
	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	244,661	-	244,661
11. TANGIBLE FIXED ASSETS			
			Equipment £
COST			
At 1 April 2024			81,884
Additions			8,115
Disposals			(5,698)
At 31 March 2025			84,301
DEPRECIATION			
At 1 April 2024			48,864
Charge for year			8,213
Eliminated on disposal			(5,692)
At 31 March 2025			51,385
NET BOOK VALUE			
At 31 March 2025			32,916
At 31 March 2024			33,020
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2025		2024
	£		£
Prepayments and accrued income	4,266		91
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	2025		2024
	£		£
Social security and other taxes	2,212		1,622
Pension creditor	737		-
Accruals and deferred income	4,815		4,492
	7,764		6,114

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	244,661	35,730	(31,327)	249,064
Transition planning	-	-	30,000	30,000
Maintenance	-	-	10,000	10,000
	<u>244,661</u>	<u>35,730</u>	<u>8,673</u>	<u>289,064</u>
Restricted funds				
Imperial Charity	-	2,000	(2,000)	-
Westbury Town Council	-	796	(796)	-
Morrisons Foundation	-	5,870	(5,127)	743
Trowbridge Lions	-	500	(500)	-
Bradford Lions	-	250	(250)	-
	<u>-</u>	<u>9,416</u>	<u>(8,673)</u>	<u>743</u>
TOTAL FUNDS	<u>244,661</u>	<u>45,146</u>	<u>-</u>	<u>289,807</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,591	(260,861)	35,730
Restricted funds			
Imperial Charity	2,000	-	2,000
St James Trust	3,500	(3,500)	-
Westbury Town Council	1,092	(296)	796
Morrisons Foundation	6,000	(130)	5,870
Trowbridge Lions	500	-	500
Bradford Lions	250	-	250
	<u>13,342</u>	<u>(3,926)</u>	<u>9,416</u>
TOTAL FUNDS	<u>309,933</u>	<u>(264,787)</u>	<u>45,146</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	265,722	(22,271)	1,210	244,661
Restricted funds				
Other restricted Funds	-	250	(250)	-
Imperial Charity	270	(270)	-	-
Westbury Town Council	-	960	(960)	-
	<u>270</u>	<u>940</u>	<u>(1,210)</u>	<u>-</u>
TOTAL FUNDS	<u>265,992</u>	<u>(21,331)</u>	<u>-</u>	<u>244,661</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,121	(228,392)	(22,271)
Restricted funds			
Other restricted Funds	796	(546)	250
Imperial Charity	-	(270)	(270)
St James Trust	2,000	(2,000)	-
Westbury Town Council	960	-	960
Garden Fund	300	(300)	-
	<u>4,056</u>	<u>(3,116)</u>	<u>940</u>
TOTAL FUNDS	<u>210,177</u>	<u>(231,508)</u>	<u>(21,331)</u>

Designated funds

The Management Committee have agreed to designate £40,000 of funds for the purpose of the transition planning for the new role of Centre Manager from September 2025 (£30,000) and for building and garden maintenance to include a deep clean/carpet cleaning/repainting of the playrooms/new blinds and garden cleaning (£10,000) as of April 2025. This will be reviewed on a yearly basis.

Restricted funds:

Explanation of restricted funds:

St James Trust provided £3,500 (2024: £2,000) towards stay and play sessions.

Imperial Charity donated £2,000 (2024: £nil) towards transforming the family consultation room

Westbury Town Council donated £1,092 (2024: £960) towards nursery furniture and equipment.

Morrisons Foundation donated £6,000 (2024: £nil) towards upgrading IT equipment used in the playrooms.

Bradford Lions donated £250 (2024: £nil) towards transforming the family consultation room

Trowbridge Lions donated £500 (2024: £nil) towards transforming the family consultation room

Bradford on Avon Lions donated nil (2024: £300) for the garden project.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

The funds which were fully spent on fixed asset additions have been transferred to unrestricted funds accordingly.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CONTINGENT LIABILITIES

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

16. RELATED PARTY DISCLOSURES

One Trustee received payment for supply work within the Playroom totalling £1,857 (2024: £576) with no pecuniary benefit over standard market rates for such services.

Accounts

REGISTERED COMPANY NUMBER: 02724493 (England and Wales)
REGISTERED CHARITY NUMBER: 1012556

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Contents of the Financial Statements
for the Year Ended 31 March 2024

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Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objective for which Stepping Stones is established is to provide a safe and stimulating play environment for pre-school children with special needs by

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental/care givers involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and care givers

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and qualified staff. We provide sessional specialist support on our premises for children aged 2-5 and Stay and Play sessions for children aged under 2 where children are accompanied by a parent/carer. Our catchment area is restricted to West Wiltshire.

Stepping Stones continues to provide substantial benefits to children and families in the West Wiltshire. With multi-agency working we can help ensure the best outcomes for children and their families. At every opportunity we support the inclusion of children with additional needs into their local community providing information support and advice. Referring and signposting to relevant agencies as appropriate.

Stepping Stones works hard to ensure that best outcomes are achieved for all children and that they have a successful transition into their school placement or mainstream nursery setting through Inreach and Outreach support.

Stepping Stones has facilitated and provided a well-respected DSC service for West Wiltshire since 2007. Stepping Stones as an Opportunity Group has been operating with Local Authority funding since 1976.

Ofsted Accreditation of Outstanding Provision have been achieved for consecutive Inspection years in 2020, 2015, 2010, 2007/8.

Bristol Standards Quality Assurance Accreditation of Reflective Practice has been awarded annually since 2007. We use the Bristol Standard model as a tool to monitor the impact of our service and how we work so that we can continue to adapt and embrace best practice

We are also members of the National SEND Providers Forum - Dingley's Promise. We are invested in this to highlight children's rights, challenge discriminatory practice and ensure that children with SEND are considered as a specific group.

Safeguarding

An effective safeguarding culture is embedded where all staff have confidence in their accountability and shared responsibility for keeping children safe. Policies procedures and training have been updated as required. Policies and procedures are regularly discussed and reviewed at whole staff team/Management Committee meetings.

All staff continue to undertake regular internal and external safeguarding training.

All staff have a comprehensive understanding of how to keep children safe, and know their responsibilities to protect children.- Ofsted 22.01.20

Stepping Stones has taken measures to ensure we remain GDPR complaint

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

Volunteers

Stepping Stones has used a small number of volunteers within the playroom sessions this year. We have welcomed Student Health Visitors/nurses/trainee EP's who have spent some time with us to develop their understanding of children who present with additional needs.

Trustees

Strong governance is encouraged and the Trustees meet for regular face to face meetings where minutes are taken and shared, Trustees can successfully reflect on and monitor actions, plan for the future, addressing any concerns that may arise.

All Trustees have a clear understanding of their responsibilities in delivering the District Specialist Centre Service specification for West Wiltshire to support children with SEND and their parent/Carers.

Trustees are encouraged to take advantage of any training available to help them fulfil their duties and responsibilities.

The Trustees continue to recognise the difficulties in recruiting volunteers especially to sit on the Management Committee as Trustees and are continuing to seek new ways to recruit more members.

Additional value for money

As an established local charity well known to and well supported by the West Wiltshire community our excellent reputation both attracts income through fundraising and grants and provides Parent/Carers with confidence that their child's needs and their own concerns will be represented and addressed.

Stepping Stones provided additional income through fundraising and the receipt of charitable funds and donations to supplement core funding received from Wiltshire Council including grants for specific projects that were identified throughout the year which included grants to help cover the cost of provision for earliest intervention through sessional support for 0 - 3yrs. Stay and Play sessions enable parent/carers to meet other families and establish new networks of support independent of Stepping Stones. (St James Trust)

Purchase of new playroom equipment (Westbury Town Council)

Purchase towards sensory equipment for an additional sensory room (Melksham without Town council and Imperial charity)

Reduced costs due to the donation of new equipment and resources provided via our Amazon wish list through community support. (Shanleys, Parents and well-wishers)

Additional support for the parent/carers of SEND children outside of the specified service. Meeting additional costs incurred through Home visits and time allocated for individual support through 1:1 advice, DLA applications.

Increased flexibility in adapting to change.

As a small reflective organisation, we can actively review our offer to children and families throughout the Financial year. Responding quickly to new opportunities and challenges ensures we can continue to meet the DSC service specification whilst having the greatest impact on service users.

A high adult:child ratio optimises interaction and learning opportunities to model and support engagement in communication, play and learning. Adult to child ratios in each session are differentiated to reflect the requirements for each child to be enabled to take part and to develop skills. Adult:child ratios are usually 1:2 but can be 2:1 for required medical or behaviour interventions. Session planning re staffing requirements is regularly reviewed as a timely response to extending capacity.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

ACHIEVEMENT AND PERFORMANCE

Achievements and performance

Stepping Stones has a contract with the Local Authority – Wiltshire Council. We work in partnership with local Health, Education and Social Care professionals. Stepping Stones provides assessment, therapy and specialist learning support for children referred to us due to concerns regarding delayed development.

We welcome and support children with a wide variety of additional needs including sensory and physical impairments and social and communication disorders. Children can attend Stepping Stones sessions for a maximum of 5 hours per week and will also be supported to attend and thrive in their local early years provision.

We have many specialist resources available to support successful interventions for the children who attend our Specialist Centre including:

Well-equipped Sensory Rooms providing a wide range of visual, audial and tactile resources.

A stimulating and enticing outside learning environment providing a wide range of equipment.

Adjustable and varied seating options and tables to support appropriate positioning for independence, attention and learning.

Alternative and Augmentative Communication aids and resources.

New Resources and Training opportunities are sourced to ensure support and interventions provided remain current and in line with best practice.

Staff meetings provide a platform for reflection and planning through team discussion. All team members are encouraged to reflect on their own practice during supervision and group meetings and to contribute to the development of our service.

Through robust supervision and Appraisal staff training requirements and personal and professional development opportunities have been identified and met.

The Team have used the Bristol Standards model to review our progress within the areas of

Equality and Inclusion

Partnership with parents and the Local Community

Accountability, Monitoring and Impact

During the year we have promoted inclusion by encouraging others to recognise that differentiated support for children with additional needs is a fundamental right for each child and not an option. We promote the United Nations Convention of the rights of all children through our web site, parents' packs, documentation and directly through our practice.

The Stepping Stones team ensure that regardless of similar developmental concerns or diagnosis each child is treated as an individual who is entitled to have their strengths celebrated and needs recognised and met. Additionally, we have demonstrated professional curiosity about the family circumstances to ensure that we understand concerns or what potential barriers may prevent families from understanding or accessing recommended support for their child.

Over the year we have continued to provide information and support to enable children with additional needs to access the local nursery provision that their parents/carers want to access and are entitled to. We provide transition support planning and an Outreach service to help support each child and family to have a positive experience of inclusion in their local early years setting. This is done by helping to share a positive view of how reasonable adaptations to existing provision can be made. This builds confidence in our early years colleagues and parents in ensuring successful inclusion.

During the year we have successfully made progress against the targets we previously set ourselves by

Redesignation of a room into an additional sensory room

Completed Phase 3 of the garden renovation project by the installation of new sensory panels.

Arranged an extended transition within the administration team to cover the retirement of a senior member of the team to ensure continuity of service.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

Identified a clear service specification with Wiltshire Council for our District Specialist Centre role.

Celebrated "peer review".

Team members have completed Training and have competence in advising on and using:

Derbyshire Language Scheme

Picture Exchange Communication Strategy

Pictures are Powerful

Makaton levels 1 and 2

Clinical skills covering Tracheostomy, Epilepsy, Enteral Feeding

Attention Autism

Curiosity Programme

TEACCH strategies

Manual Handling

Down Syndrome Education

Five to Thrive

Understanding Mental Health in the Early Years

Managing eating and drinking difficulties in children with complex needs

Safeguarding at the appropriate level.

Paediatric First Aid

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial Review

Based on the current economic climate and our robust financial position the trustees have decided to continue to set aside sufficient funds to cover a lower level of six months operating costs and a higher level of 12 months as reserves. Our reserves policy will continue to be reviewed to reflect the future needs of the charity and to ensure our financial resilience. Unrestricted reserves at 31 March 2024 were £244,661 (2023 £265,722). Restricted reserves at 31 March 2024 were £nil (2023 £270).

With increased costs in all areas the Trustees decided to commit to increasing staff salaries in line with the percentage increase in the National Minimum wage from 1 April 2023. Nationally and locally it is increasingly difficult to recruit staff in the early years sector. The Trustees have decided to prioritise the retention of our highly qualified and experienced staff by offering a rate that is higher than many mainstream settings. It is recognized that this however may still not match rates available outside the industry. This has resulted in an increase to our salary budget.

Our current contract with Wiltshire Council was extended until 31 August 2024 and much time was devoted to the completion and submission of our bid to tender for the contract to continue to provide the District Specialist Centre service from September 2024. This uncertainty in the continuation of our contract meant that some financial decisions were put on hold and applications for grant funding delayed.

The award of the new contract shortly after the start of the new financial year (April 2024) has given us more financial sustainability and security and will hopefully overcome some of the fundraising challenges we have faced in the last year.

The net movement of funds for the year ending 31 March 2024 amounted to a deficit of £21,331 (2023 Deficit £6,640)

Operational costs continue to be reviewed and adjusted, as required, at each Management Committee meeting by the Trustees. Income/Expenditure records are kept monthly and monitored against budget forecasts.

We continually seek new ways to increase fundraising and have over the year attended many events to both increase our profile within the community and to raise vital funds to support our service provision.

We have continued to receive higher than expected income from

Universal Early Years Entitlement (NEG) for 3 and 4 year olds and eligible 2 year olds. This continue to reflect the high number of children who access sessional support at Stepping stones each week.

The allocation of Disability Access Funding (DAF) from parents.

Demand for our Stay and Play sessions (for children under 2) has continued to expand and we have had to limit attendance to 1 session per fortnight per child to meet this and ensure that children and their parents receive the attention and support needed. We currently run two sessions each week with an average of 26 children attending over each fortnight. These sessions are not funded by Wiltshire Council and we are grateful for the funding we receive from St James Trust towards running costs.

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Report of the Trustees
for the Year Ended 31 March 2024**

FUTURE DEVELOPMENTS

Future Developments

Wiltshire Council has awarded Stepping Stones the contract to run the District Specialist Centre Service in West Wiltshire for the next 5 years with effect from 1 September 2024. Our current contract has been extended to run from April 2024 until 31 August 2024.

Within the Mobilisation period ie from April 24 until the start of the new contract we will ensure that Stepping Stones has reviewed planned provision and actioned any required adaptations to the service to ensure a seamless transition to meeting the new service specification for the start of September 2024.

We will:

meet with the Local Authority to present and agree effective service delivery arrangements.

review our Management Information System relating to delivery of the services compliant with the Authorities requirements.

ensure all documentation is completed and systems in place to deliver the service model.

sign up to Wiltshire Information Sharing Charter (WiSC)

We will be proactive in collaborating with other service providers to secure best procedures and practice in meeting the needs of children with SEND. Regular access to the Authority and Partner Organisations through both planned and required contact opportunities will ensure that relevant information can be shared and acted on promptly. We will arrange for visits to Stepping Stones and attend partner planning meetings to share case studies and review best practice.

With the consent of the Authority known Stakeholders will be contacted directly by email to advise them of the newly contracted DSC service available in their area. Information shared will emphasise our willingness to work in partnership with all parent/carers and partner organisations and clarify our entry and exit criteria.

Through our website and social media, we will promote the District Specialist Centre service and Stepping Stones will actively facilitate, attend and engage in stakeholder meetings.

New staff members employed at the start of the contract will through our safer recruitment procedure have qualifications and references checked to ensure they have appropriate skills and knowledge for their position and will complete our Induction programme.

Our future plans also include better monitoring of our environmental sustainability. In both the playrooms and office we need to be more aware of and monitor what impact purchasing decisions, and the use of disposable resources have on our environment.

The implications of the increase in the National Minimum Wage of 1 April 2024 have resulted in a comprehensive salary review for all staff. Trustees are keen to ensure that staff receive a competitive rate of pay within the Early Years sector in order to recruit into vacant positions and to retain our highly qualified staff. This salary review resulted in the uplifting of all staff salaries which will have an impact on our salary budget in the forthcoming year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

Legal and administrative details

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

Organisation

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02724493 (England and Wales)

Registered Charity number
1012556

Registered office
Stepping Stones
Longfield Children's Centre
Broadcloth Lane
Trowbridge
Wiltshire
BA14 7HE

Trustees
T D Adlam
A C Gratton
F Ladd
S Spittles
C Wells
C Love
N Dommett
Ms A Bush
T Meadowcroft (appointed 11.10.23)
J Ball (appointed 4.7.23)

Company Secretary
Mrs B J Jansen

Independent Examiner
Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Close Brothers Limited
10 Crown Place
London EC2A 4FT

Aldermore Bank Plc (Closed January 2024)
Apex Plaza
Forbury Road
Reading RG1 1AX

Redwood Bank
The Nexus Bldg Broadway
Letchworth Garden City SG6 3TA

Approved by order of the board of trustees on 02/07/2024 and signed on its behalf by:



.....
C Wells - Trustee

Independent Examiner's Report to the Trustees of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Independent examiner's report to the trustees of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 10/07/2024

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	2	195,312	3,510	198,822	200,293
Other income	3	3,915	546	4,461	5,034
Investment income	4	6,894	-	6,894	2,790
Total		<u>206,121</u>	<u>4,056</u>	<u>210,177</u>	<u>208,117</u>
 EXPENDITURE ON					
Raising funds	5	212	-	212	1,507
Charitable activities					
Pre-school		<u>228,180</u>	<u>3,116</u>	<u>231,296</u>	<u>213,250</u>
Total		<u>228,392</u>	<u>3,116</u>	<u>231,508</u>	<u>214,757</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	13	(22,271) <u>1,210</u>	940 <u>(1,210)</u>	(21,331) <u>-</u>	(6,640) <u>-</u>
Net movement in funds		<u>(21,061)</u>	<u>(270)</u>	<u>(21,331)</u>	<u>(6,640)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>265,722</u>	<u>270</u>	<u>265,992</u>	<u>272,632</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>244,661</u></u>	<u><u>-</u></u>	<u><u>244,661</u></u>	<u><u>265,992</u></u>

The notes form part of these financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	33,020	-	33,020	35,866
CURRENT ASSETS					
Debtors	11	91	-	91	2,480
Cash at bank and in hand		217,664	-	217,664	235,371
		<u>217,755</u>	<u>-</u>	<u>217,755</u>	<u>237,851</u>
CREDITORS					
Amounts falling due within one year	12	(6,114)	-	(6,114)	(7,725)
NET CURRENT ASSETS		<u>211,641</u>	<u>-</u>	<u>211,641</u>	<u>230,126</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>244,661</u>	<u>-</u>	<u>244,661</u>	<u>265,992</u>
NET ASSETS		<u>244,661</u>	<u>-</u>	<u>244,661</u>	<u>265,992</u>
FUNDS	13				
Unrestricted funds				244,661	265,722
Restricted funds				-	270
TOTAL FUNDS				<u>244,661</u>	<u>265,992</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 02/04/2024 and were signed on its behalf by:



 C Wells - Trustee

The notes form part of these financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Income

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. The majority of all other income is recognised in the Statement of Financial Activities on a receipts basis except where restricted donations have been promised and are outstanding at years end.

Expenditure

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

Tangible fixed assets

All fixed assets are initially recorded at cost. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

Taxation

No corporation tax is charged in these accounts due to the charitable status of the company.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. GRANTS AND DONATIONS

	2024	2023
	£	£
Local authority funding	75,596	75,596
Nursery education grant	81,359	69,129
DAF funding	27,324	25,600
EYPP	1,090	1,041
Other donations and grants	13,153	28,927
	<u>198,522</u>	<u>200,293</u>

3. OTHER INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fundraising events	2,345	-	2,345	1,869
Other income	1,570	546	2,116	3,165
	<u>3,915</u>	<u>546</u>	<u>4,461</u>	<u>5,034</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Deposit account interest	6,894	-	6,894	2,790
	<u>6,894</u>	<u>-</u>	<u>6,894</u>	<u>2,790</u>

5. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fundraising costs	230	-	230	1,507
Support costs	(18)	-	(18)	-
	<u>212</u>	<u>-</u>	<u>212</u>	<u>1,507</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Examiners fees	2,915	2,512
Depreciation - owned assets	7,714	6,718
Deficit on disposal of fixed assets	226	-
	<u>10,855</u>	<u>9,230</u>

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2023: £nil). The trustees did not have any expenses reimbursed during the year (2023: £nil).

One trustees had a child enrolled at Stepping Stones during the year (2023: nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024 £	2023 £
Wages and salaries	200,875	185,069
Social security costs	3,165	3,068
Other pension costs	2,566	2,318
	<u>206,606</u>	<u>190,455</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	5	5
Education	13	14
	<u>18</u>	<u>19</u>

No employees received emoluments in excess of £60,000 (2023: No employees)

9. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and Donations	188,696	11,597	200,293
Other income	2,186	2,848	5,034
Investment income	2,790	-	2,790
Total	<u>193,672</u>	<u>14,445</u>	<u>208,117</u>
EXPENDITURE ON			
Raising funds	329	1,178	1,507
Charitable activities			
Pre-school	206,902	6,348	213,250
Total	<u>207,231</u>	<u>7,526</u>	<u>214,757</u>
NET INCOME/(EXPENDITURE)	(13,559)	6,919	(6,640)
Transfers between funds	7,882	(7,882)	-
Net movement in funds	(5,677)	(963)	(6,640)
RECONCILIATION OF FUNDS			
Total funds brought forward	271,399	1,233	272,632

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>265,722</u>	<u>270</u>	<u>265,992</u>

10. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2023	77,979
Additions	5,094
Disposals	(1,189)
At 31 March 2024	<u>81,884</u>
DEPRECIATION	
At 1 April 2023	42,113
Charge for year	7,714
Eliminated on disposal	(963)
At 31 March 2024	<u>48,864</u>
NET BOOK VALUE	
At 31 March 2024	<u>33,020</u>
At 31 March 2023	<u>35,866</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Prepayments and accrued income	<u>91</u>	<u>2,480</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	-	1,826
Social security and other taxes	1,622	1,463
Pension creditor	-	509
Accruals and deferred income	4,492	3,927
	<u>6,114</u>	<u>7,725</u>

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	265,722	(22,271)	1,210	244,661
Restricted funds				
Other restricted Funds	-	250	(250)	-
Imperial Charity	270	(270)	-	-
Westbury Town Council	-	960	(960)	-
	<u>270</u>	<u>940</u>	<u>(1,210)</u>	<u>-</u>
TOTAL FUNDS	<u>265,992</u>	<u>(21,331)</u>	<u>-</u>	<u>244,661</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,121	(228,392)	(22,271)
Restricted funds			
Other restricted Funds	796	(546)	250
Imperial Charity	-	(270)	(270)
St James Trust	2,000	(2,000)	-
Westbury Town Council	960	-	960
Garden Fund	300	(300)	-
	<u>4,056</u>	<u>(3,116)</u>	<u>940</u>
TOTAL FUNDS	<u>210,177</u>	<u>(231,508)</u>	<u>(21,331)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	271,399	(13,559)	7,882	265,722
Restricted funds				
Other restricted Funds	1,178	(1,178)	-	-
Imperial Charity	-	2,029	(1,759)	270
Lloyds Assessment Packs	55	-	(55)	-
Westbury Town Council	-	400	(400)	-
Garden Fund	-	5,668	(5,668)	-
	<u>1,233</u>	<u>6,919</u>	<u>(7,882)</u>	<u>270</u>
TOTAL FUNDS	<u>272,632</u>	<u>(6,640)</u>	<u>-</u>	<u>265,992</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,672	(207,231)	(13,559)
Restricted funds			
Other restricted Funds	2,848	(4,026)	(1,178)
Imperial Charity	2,029	-	2,029
St James Trust	3,500	(3,500)	-
Westbury Town Council	400	-	400
Garden Fund	5,668	-	5,668
	<u>14,445</u>	<u>(7,526)</u>	<u>6,919</u>
TOTAL FUNDS	<u>208,117</u>	<u>(214,757)</u>	<u>(6,640)</u>

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS ANALYSIS

Explanation of restricted funds:

Wiltshire Council provided £nil (2023: £1,000) towards extra cleaning and related PPE costs in the year. A further £1,394 (2023: £1,573) was received from other tenants in the building to cover shared cleaning costs.

St James Trust provided £2,000 (2023: £3,500) towards stay and play sessions. This was realised in staff costs with no other related expenses.

Imperial Charity donated £nil (2023: £2,000) for sensory equipment to be purchased. In the previous financial year, £1,730 of the £2,000 was spent. The remainder of £270 was carried forward and used in the year to purchase sensory equipment. This amount has therefore been allocated against other capital expenditure in the year and recognised fully.

Westbury Town Council donated £960 towards nursery furniture. At the year end, this amount has been spent and the expenditure has been recognised from this fund.

Melksham provide £250 towards equipment for the new sensory room. This amount was spent in the previous financial year.

Significant grants this year related to the garden project are as follows:
Bradford on Avon Lions - £300

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

The funds which were fully spent on fixed asset additions have been transferred to unrestricted funds accordingly.

14. CONTINGENT LIABILITIES

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

15. RELATED PARTY DISCLOSURES

One trustee received payment for supply work within the Playroom totalling £576 (2023: £491) with no pecuniary benefit over standard market rates for such services.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Grants and Donations		
Other Donations/Grants	13,453	28,927
Grants	158,045	145,766
DAF Funding	27,324	25,600
	198,822	200,293
Other income		
Fundraising events	2,345	1,869
Other income	2,116	3,165
	4,461	5,034
Investment income		
Deposit account interest	6,894	2,790
Total incoming resources	210,177	208,117
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	230	1,507
Charitable activities		
Wages	200,875	185,069
Social security	3,165	3,068
Pensions	2,566	2,318
Staff training	1,172	1,233
Transport	469	339
Play equipment and books	27	21
	208,274	192,048
Support costs		
Finance		
Sundries	(152)	152
Governance costs		
Examiners fees	2,915	2,512
Rates and water	212	469
Insurance	984	1,207
Light and heat	3,759	3,178
Telephone	2,271	2,071
Postage and stationery	625	418
Accountancy and legal fees	574	726
Bank charges	60	86
Refreshments and cleaning	1,618	1,097
Subscriptions	897	659
Consumables	623	565
Miscellaneous	678	1,344
Depreciation of tangible fixed assets	7,714	6,718
Loss on sale of tangible fixed assets	226	-
	23,156	21,050

This page does not form part of the statutory financial statements

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	2024 £	2023 £
Total resources expended	231,508	214,757
Net expenditure	(21,331)	(6,640)

This page does not form part of the statutory financial statements

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

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for the Year Ended 31 March 2023**

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Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The objective for which Stepping Stones is established is to provide a safe and stimulating play environment for pre-school children with special needs by:

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental/care givers involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and care givers

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and qualified staff. Stepping Stones continues to provide substantial benefits to children and families in the West Wiltshire area through Education, multi-agency working, and information support and advice.

Stepping Stones works hard to ensure that best outcomes are achieved for all children and that they have a successful transition into their school placement or mainstream nursery setting.

At our last Ofsted inspection in January 2020 we received Outstanding in all areas and as we move forward we feel confident that the service we provide to children and families in West Wiltshire is of the highest quality. We continue to be successful with our annual Bristol Standards Quality Assurance validation.

Achievements and performance

This year Stepping Stones has continued to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, offering a service to children and families in accordance with our mission statement as we continue to recover from the impact of the Covid pandemic.

Staff remain dedicated and committed to improving the outcomes for children. We are extremely proud of the provision we offer to children referred to us and their families and work hard to ensure that every child is given the opportunity to reach their full potential whilst in their Early Years giving them the best foundation to begin their transition into their school life.

Our highly trained and professional team are our most valuable resource. Individual strengths are recognised and celebrated but all staff are encouraged to think of themselves as being part of a cohesive team who achieve results together.

A major achievement this year was the completion of the installation and transformation of our garden area. Access to our new outdoor classroom environment and equipment has ensured that all children can play outside whatever the weather. Children benefit from being able to enjoy activities that can take place outside, to move around and be active helps to develop their physical, communication, play skills and wellbeing.

With increasing numbers of very young children (under 2 years of age) being referred to us over the last year, we have increased the number of Stay and Play sessions to 2 x 1 hour sessions per week. This has been possible with a grant from St James Trust to help with the staffing of these sessions for which no statutory funding is paid. We are currently supporting 19 children in these sessions.

Stepping Stones works in partnership with parent/carers and every effort is taken to encourage their feedback and evaluation of our service. These experiences are discussed with the team and help to inform future planning.

Parents/caregivers views are sourced through Individual discussion, social media, questionnaires, evaluations, TAC meetings and information and training events.

Parent Support/Workshop events (in house and on line) included - PECS Awareness / Supporting your child's Language development / What do we do about School?

The impact of our service is well documented and can be measured through Outcomes achieved for both the child and their family during involvement from Stepping Stones. Each child's attainment and developmental levels are carefully assessed and monitored to ensure progress is acknowledged and celebrated and needs addressed and supported.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2023

Regular meetings to review planning and avoid duplication of support for SEND children throughout West Wiltshire are arranged with the SEND team at Wiltshire Council. A close working relationship with SEND Leads at Wiltshire Council is maintained to facilitate successful planning for transitions into school.

Paediatric clinics take place at Stepping Stones for children who access our service. This enables best practice for parents and Paediatricians in information sharing and multi-agency discussion particularly when planning for timely and appropriate diagnosis of developmental disorders.

Regular contact with the Educational Psychologist helps to better facilitate EHC assessments.

The Management Committee continue to meet regularly and review performance

Safeguarding

All staff continue to undertake regular internal and external safeguarding training and our policies and procedures are regularly discussed and reviewed at whole staff team/Management Committee meetings.

Staff, volunteers and Trustees are asked to complete an 'Annual Declaration of Interest' to indicate each individual's continued awareness of all safeguarding requirements. Our Anti Bribery Policy has been reviewed and updated as required. To ensure best practice Stepping Stones continue to seek this information rather than assume it will be shared voluntarily.

"All staff have a comprehensive understanding of how to keep children safe, and know their responsibilities to protect children." - Ofsted 22.01.20

Stepping Stones has taken measures to ensure we remain GDPR compliant.

Volunteers

Stepping Stones has not used volunteers again within the playroom sessions this year. We have however started to welcome back Student Health Visitors/nurses/trainee EP's who will spend the day with us to develop their understanding of children who present with additional needs.

The Management Committee continues to recognise the difficulties in recruiting volunteers especially to sit on the Management Committee and are continuing to seek new ways to recruit more members over the next financial year

Financial Review

Based on the current economic climate and our robust financial position the trustees have decided to continue to set aside sufficient funds to cover a lower level of six months operating costs and a higher level of 12 months as reserves. Our reserves policy will continue to be reviewed to reflect the future needs of the charity and to ensure our financial resilience. Free reserves stood at £229,856 at the year end, which is slightly above the charities upper limit of 12 months running costs. The trustees are considering the level of reserves in light of increasing budgetary pressures with a view to bringing the reserves within the policy in due course.

The current economic situation remains challenging with all costs increasing while Core funding from Wiltshire Council remains static. Our current contract with Wiltshire Council ends on 31 March 2024 and it is likely that any future contracts will have to include an annual increment in funding to take account of rising costs especially if the contract length is extended to 5 years. This will ensure the financial sustainability of the charity and overcome some of the current fundraising challenges.

The net movement of funds for the year ending 31 March 2023 amounted to a deficit of £6,640 (2022 Deficit £9,530)

Operational costs are reviewed at each Management Committee meeting and monthly records kept to ensure that income and expenditure are continuously monitored.

The market continues to be competitive for all grant applications, however, we continue to seek new and inventive ways of raising funds.

Stepping Stones uses a variety of funding streams in order to maintain sustainability. Fundraising events have resumed after covid restrictions were lifted, but have so far not reached pre-pandemic levels.

We have received higher than expected income from:
Universal Early Years Entitlement (NEG) for 3 and 4 years olds and eligible 2 year olds
Early Years Pupil Premium (EYPP)
Disability Access fund (DAF)

This reflects the high number of children who access sessional support at Stepping Stones each week.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2023

Additional value for money

Stepping Stones continues to generate good will from the community in supporting pre-school children with additional needs. We have continued to be successful in using our charitable status to attract Grants from local and national funding bodies.

Stepping Stones has a good record over many years of successful fundraising and continues to deliver a cost effective service.

Future Development

An area to focus on over the next financial year will be to identify clear service specifications for the development of quality early years specialist support for children with SEND living in West Wiltshire. The focus of our service provision and future engagement in partnership with the local authority will be determined by the values and aims promoted within the proposed service level agreement. The current District Specialist Centre contract held by Stepping Stones with Wiltshire Council is due for renewal. New contracts are currently due to be awarded in December 2023 for implementation from April 2024.

Regular meetings and updates will be held with the District Specialist Centres to help support this process.

In partnership with Wiltshire Council, Stepping Stones plans over the coming year to establish a clearer specification regarding the provision of Outreach and In-reach support for children with additional needs. We currently provide a range of Outreach and In reach support to other Early Years settings and childminders. As part of the future service specification discussions and in light of increasing demands for Outreach support it will be important to establish if this service is provided through contracted services or from Stepping Stones charitable funds.

Stepping Stones continues to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, adapting our session provision throughout the year to maximise capacity and continuing to provide access to Outreach support and Professional development opportunities.

The number of referrals being received remains high and this indicates that Stepping Stones remains needed and will continue to be needed in the future. We continue to carefully review referrals to determine if an Assessment place is required or Outreach support only would initially be more effective.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

Legal and administrative details

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

Organisation

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

Recruitment, appointment and training of new trustees

The need for relevant skills on our management committee is clear: accordingly, we seek representatives from past and present parents of children who attend Stepping Stones, the professions that support Stepping Stones, and those with relevant knowledge and experience that can help guide and support our future development.

As a committee we recognise that the replacement of volunteers is an area that needs urgent input and are looking at ways to recruit more volunteers to the management committee during the next financial year

New trustees will be given every opportunity to spend time with other Trustees of the charity and will be inducted on the procedures and practices accordingly. Specific training will be tailored to the individual's needs and requirements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02724493 (England and Wales)

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Report of the Trustees
for the Year Ended 31 March 2023

Registered Charity number
1012556

Registered office
Stepping Stones
Longfield Children's Centre
Broadcloth Lane
Trowbridge
Wiltshire
BA14 7HE

Trustees
T D Adlam
A C Gratton
F Ladd
G A Williams (resigned 5.7.22)
S Spittles
C Wells
C Love
N Dommett
P Meakin (resigned 29.11.22)
Ms A Bush (appointed 26.9.22)

Company Secretary
Mrs B J Jansen

Independent Examiner
Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Close Brothers Limited
10 Crown Place
London EC2A 4FT

Aldermore Bank Plc
Apex Plaza
Forbury Road
Reading RG1 1AX

Redwood Bank
The Nexus Bldg Broadway
Letchworth Garden City SG6 3TA

Approved by order of the board of trustees on 4 July 2023 and signed on its behalf by:



.....
C Wells - Trustee

Independent Examiner's Report to the Trustees of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Independent examiner's report to the trustees of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare

Monahans
Chartered Accountants
County Gate
County Way
Trowbridge
Wiltshire
BA14 7FJ

Date: 12/07/23

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	2	188,696	11,597	200,293	183,946
Other income	3	2,186	2,848	5,034	6,996
Investment income	4	2,790	-	2,790	1,402
Other income		-	-	-	68
Total		<u>193,672</u>	<u>14,445</u>	<u>208,117</u>	<u>192,412</u>
EXPENDITURE ON					
Raising funds		329	1,178	1,507	311
Charitable activities					
Operational costs		<u>206,902</u>	<u>6,348</u>	<u>213,250</u>	<u>201,631</u>
Total		<u>207,231</u>	<u>7,526</u>	<u>214,757</u>	<u>201,942</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(13,559) <u>7,882</u>	6,919 <u>(7,882)</u>	(6,640) <u>-</u>	(9,530) <u>-</u>
Net movement in funds		<u>(5,677)</u>	<u>(963)</u>	<u>(6,640)</u>	<u>(9,530)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>271,399</u>	<u>1,233</u>	<u>272,632</u>	<u>282,162</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>265,722</u></u>	<u><u>270</u></u>	<u><u>265,992</u></u>	<u><u>272,632</u></u>

The notes form part of these financial statements

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)**

**Balance Sheet
31 March 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	35,866	-	35,866	39,051
CURRENT ASSETS					
Debtors	10	2,480	-	2,480	2,438
Cash at bank and in hand		235,101	270	235,371	235,080
		<u>237,581</u>	<u>270</u>	<u>237,851</u>	<u>237,518</u>
CREDITORS					
Amounts falling due within one year	11	(7,725)	-	(7,725)	(3,937)
NET CURRENT ASSETS		<u>229,856</u>	<u>270</u>	<u>230,126</u>	<u>233,581</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>265,722</u>	<u>270</u>	<u>265,992</u>	<u>272,632</u>
NET ASSETS		<u>265,722</u>	<u>270</u>	<u>265,992</u>	<u>272,632</u>
FUNDS	12				
Unrestricted funds				265,722	271,399
Restricted funds				270	1,233
TOTAL FUNDS				<u>265,992</u>	<u>272,632</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4/7/2023 and were signed on its behalf by:



.....
C Wells - Trustee

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Income

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. The majority of all other income is recognised in the Statement of Financial Activities on a receipts basis except where restricted donations have been promised and are outstanding at year end.

Expenditure

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

Tangible fixed assets

All fixed assets are initially recorded at cost. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

Taxation

No corporation tax is charged in these accounts due to the charitable status of the company.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. GRANTS AND DONATIONS

	2023 £	2022 £
Local authority funding	75,596	75,596
Nursery education grant	69,129	62,751
DAF funding	25,600	12,300
EYPP	1,041	1,509
Other donations and grants	28,927	31,790
	<u>200,293</u>	<u>183,946</u>

3. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fundraising events	1,869	-	1,869	5,202
Other income	317	2,848	3,165	1,794
	<u>2,186</u>	<u>2,848</u>	<u>5,034</u>	<u>6,996</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Deposit account interest	2,790	-	2,790	1,402
	<u>2,790</u>	<u>-</u>	<u>2,790</u>	<u>1,402</u>

5. NET INCOME/(EXPENDITURE)

Net Income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Auditors' remuneration	-	2,128
Examiners fees	2,512	-
Depreciation - owned assets	6,718	6,134
Surplus on disposal of fixed assets	-	(68)
	<u>-</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2022: £nil). The trustees did not have any expenses reimbursed during the year (2022: £nil).

No trustees had a child enrolled at Stepping Stones during the year (2022: nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

7. STAFF COSTS

	2023 £	2022 £
Wages and salaries	185,069	176,173
Social security costs	3,068	3,359
Other pension costs	2,318	2,114
	<u>190,455</u>	<u>181,646</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	5	5
Education	14	13
	<u>19</u>	<u>18</u>

No employees received emoluments in excess of £60,000 (2022: No employees)

8. COMPARATIVES FOR 31 MARCH 2022 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and Donations	158,825	27,321	183,946
Other income	1,977	5,019	6,996
Investment income	1,402	-	1,402
Other income	68	-	68
Total	<u>160,072</u>	<u>32,340</u>	<u>192,412</u>
EXPENDITURE ON			
Raising funds	311	-	311
Charitable activities			
Operational costs	197,082	4,549	201,631
Total	<u>197,393</u>	<u>4,549</u>	<u>201,942</u>
NET INCOME/(EXPENDITURE)	(37,321)	27,791	(9,530)
Transfers between funds	29,130	(29,130)	-
Net movement in funds	(8,191)	(1,339)	(9,530)
RECONCILIATION OF FUNDS			
Total funds brought forward	279,590	2,572	282,162
TOTAL FUNDS CARRIED FORWARD	<u>271,399</u>	<u>1,233</u>	<u>272,632</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2022	76,446
Additions	3,533
Disposals	(2,000)
At 31 March 2023	<u>77,979</u>
DEPRECIATION	
At 1 April 2022	37,395
Charge for year	6,718
Eliminated on disposal	(2,000)
At 31 March 2023	<u>42,113</u>
NET BOOK VALUE	
At 31 March 2023	<u>35,866</u>
At 31 March 2022	<u>39,051</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Prepayments and accrued income	<u>2,480</u>	<u>2,438</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	1,826	217
Social security and other taxes	1,463	504
Pension creditor	509	-
Accruals and deferred income	<u>3,927</u>	<u>3,216</u>
	<u>7,725</u>	<u>3,937</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	271,399	(13,559)	7,882	265,722
Restricted funds				
Restricted Funds	1,178	(1,178)	-	-
Imperial Charity	-	2,029	(1,759)	270
Lloyds Assessment Packs	55	-	(55)	-
Westbury Town Council	-	400	(400)	-
Garden Fund	-	5,668	(5,668)	-
	<u>1,233</u>	<u>6,919</u>	<u>(7,882)</u>	<u>270</u>
TOTAL FUNDS	<u>272,632</u>	<u>(6,640)</u>	<u>-</u>	<u>265,992</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,672	(207,231)	(13,559)
Restricted funds			
Restricted Funds	2,848	(4,026)	(1,178)
Imperial Charity	2,029	-	2,029
St James Trust	3,500	(3,500)	-
Westbury Town Council	400	-	400
Garden Fund	5,668	-	5,668
	<u>14,445</u>	<u>(7,526)</u>	<u>6,919</u>
TOTAL FUNDS	<u>208,117</u>	<u>(214,757)</u>	<u>(6,640)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	279,590	(37,321)	29,130	271,399
Restricted funds				
Restricted Funds	1,278	-	(100)	1,178
Imperial Charity	126	837	(963)	-
Lloyds Assessment Packs	55	-	-	55
St James Trust	750	-	(750)	-
Eduserv	259	(259)	-	-
Tesco Groundworks	104	-	(104)	-
Garden Fund	-	27,213	(27,213)	-
	<u>2,572</u>	<u>27,791</u>	<u>(29,130)</u>	<u>1,233</u>
TOTAL FUNDS	<u>282,162</u>	<u>(9,530)</u>	<u>-</u>	<u>272,632</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,072	(197,393)	(37,321)
Restricted funds			
Restricted Funds	3,290	(3,290)	-
Imperial Charity	837	-	837
St James Trust	1,000	(1,000)	-
Eduserv	-	(259)	(259)
Garden Fund	27,213	-	27,213
	<u>32,340</u>	<u>(4,549)</u>	<u>27,791</u>
TOTAL FUNDS	<u>192,412</u>	<u>(201,942)</u>	<u>(9,530)</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	279,590	(50,880)	37,012	265,722
Restricted funds				
Restricted Funds	1,278	(1,178)	(100)	-
Imperial Charity	126	2,866	(2,722)	270
Lloyds Assessment Packs	55	-	(55)	-
St James Trust	750	-	(750)	-
Westbury Town Council	-	400	(400)	-
Eduserv	259	(259)	-	-
Tesco Groundworks	104	-	(104)	-
Garden Fund	-	32,881	(32,881)	-
	<u>2,572</u>	<u>34,710</u>	<u>(37,012)</u>	<u>270</u>
TOTAL FUNDS	<u>282,162</u>	<u>(16,170)</u>	<u>-</u>	<u>265,992</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	353,744	(404,624)	(50,880)
Restricted funds			
Restricted Funds	6,138	(7,316)	(1,178)
Imperial Charity	2,866	-	2,866
St James Trust	4,500	(4,500)	-
Westbury Town Council	400	-	400
Eduserv	-	(259)	(259)
Garden Fund	32,881	-	32,881
	<u>46,785</u>	<u>(12,075)</u>	<u>34,710</u>
TOTAL FUNDS	<u>400,529</u>	<u>(416,699)</u>	<u>(16,170)</u>

RESTRICTED FUNDS ANALYSIS

Explanation of restricted funds:

Wiltshire Council provided £1,000 (2022: £1,800) towards extra cleaning and related PPE costs in the year. A further £1,573 (2022: £1,035) was received from other tenants in the building to cover shared cleaning costs.

St James Trust provided £3,500 (2022: £1,000) towards stay and play sessions. This was realised in staff costs with no other related expenses.

Imperial Charity donated £2,000 (2022: £837) for sensory equipment to be purchased. At year end, £1,730 of this amount has been spent and the expenditure has been recognised from this fund. The remainder of this fund is carried forward to be used in the future for further equipment purchases. Monies donated last year were provided for the purchase of a laptop. While the cheque was received and banked this year, the expenditure and release of funds was recognised fully in the prior period. Monies received this year for that purpose however exceeded the expenditure by £29. This amount has therefore been allocated against other capital expenditure in the year and recognised fully.

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

12. MOVEMENT IN FUNDS - continued

Westbury Town Council donated £400 for the purchase of two laptops. At the year end, this amount has been spent and the expenditure has been recognised from this fund.

Significant grants this year related to the garden project are as follows:

Melksham Without Parish Council - £200

Leeds Building Society - £1,000

Little Magic Grants - £500

Garfield Weston Foundation - £3,000

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

The funds which were fully spent on fixed asset additions and have been transferred to unrestricted funds accordingly.

13. CONTINGENT LIABILITIES

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

14. RELATED PARTY DISCLOSURES

One trustee received payment for accounts work done totalling £491 (2022: £nil) with no pecuniary benefit over standard market rates for such services.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Grants and Donations		
Other Donations/Grants	28,927	31,790
Grants	145,766	139,856
DAF Funding	25,600	12,300
	200,293	183,946
Other income		
Fundraising events	1,869	5,202
Other Income	3,165	1,794
	5,034	6,996
Investment Income		
Deposit account interest	2,790	1,402
Other Income		
Gain on sale of tangible fixed assets	-	68
	208,117	192,412
Total Incoming resources		
EXPENDITURE		
Raising donations and legacies		
Fundraising costs	1,507	311
Charitable activities		
Wages	185,069	176,173
Social security	3,068	3,359
Pensions	2,318	2,114
Staff training	1,233	598
Transport	339	300
Play equipment and books	21	25
	192,048	182,569
Support costs		
Finance		
Sundries	152	195
Governance costs		
Auditors' remuneration	-	2,128
Examiners fees	2,512	-
Rates and water	469	615
Insurance	1,207	1,177
Light and heat	3,178	1,656
Telephone	2,071	2,593
Postage and stationery	418	454
Accountancy and legal fees	726	586
Bank charges	86	96
Refreshments and cleaning	1,097	961
Subscriptions	659	575
Carried forward	12,423	10,841

This page does not form part of the statutory financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	2023 £	2022 £
Governance costs		
Brought forward	12,423	10,841
Consumables	565	694
Miscellaneous	1,344	1,198
Depreciation of tangible fixed assets	6,718	6,134
	<u>21,050</u>	<u>18,867</u>
Total resources expended	<u>214,757</u>	<u>201,942</u>
Net expenditure	<u>(6,640)</u>	<u>(9,530)</u>

Accounts

REGISTERED COMPANY NUMBER: 02724493 (England and Wales)
REGISTERED CHARITY NUMBER: 1012556

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2022
for
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Contents of the Financial Statements
for the Year Ended 31 March 2022

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Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Achievements and performance

Stepping Stones has continued to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, offering a service to children and families in accordance with our mission statement despite the challenges that the Covid pandemic continued to present throughout the whole of this financial year.

Stepping Stones works in partnership with parent/carers and every effort is taken to encourage their feedback and evaluation of our service. These experiences are discussed with the team and help to inform future planning.

Parents/carers views are sourced through individual discussion, social media, questionnaires, evaluations, TAC meetings and information and training events.

Parent Support/Workshop events (in house and on line) included - PECS Awareness/ Supporting your child's Language development / What do we do about School? Workshop.

The impact of our service is well documented and can be measured through Outcomes achieved for both the child and their family during involvement from Stepping Stones. Each child's attainment and developmental levels are carefully assessed and monitored to ensure progress is acknowledged and celebrated and needs addressed and supported.

To ensure each child benefits from a consistent approach to strategies that will support their individual learning and development Stepping Stones provides Early Years settings with an In-reach and Outreach service.

IN-REACH - Colleagues visit Stepping Stones sessions to observe a child and or strategy and share information and advice.

OUTREACH - Stepping Stones visit the Early Years setting to observe a child, model strategies and share information and advice. Child specific Outreach Advice is also provided over the phone and/or TEAMS.

Regular meetings to review planning and avoid duplication of support for SEND children throughout West Wiltshire are arranged with the SEND team at Wiltshire Council. A close working relationship with SEND Leads at Wiltshire Council is maintained to facilitate successful planning for transitions into school.

On Line Setting Support Advice/Training Modules were arranged and held by Stepping Stones for Early years colleagues in West Wiltshire who work with children who have additional needs. These included:

- PECS Support
- Strategies for supporting attention, Attention Bucket and TEACCH

Monthly Paediatric clinics take place at Stepping Stones for children who access our service. This enables best practice for parents and Paediatricians in information sharing and multi-agency discussion particularly when planning for timely and appropriate diagnosis of developmental disorders.

Regular contact with the Educational Psychologist helps to better facilitate EHC assessments.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2022

FINANCIAL REVIEW

Principal sources of funding:
Service Level Agreement - Core funding from Wiltshire Council
Nursery Education Grant (NEG)
Disability Access fund (DAF)

The current economic situation is expected to remain challenging for some time to come and we are not expecting any increase in core funding from Wiltshire Council for at least the next 2 financial years. The market is increasingly competitive for grant applications and funding.

Stepping Stones uses a variety of funding streams in order to maintain sustainability. Fundraising events have been very limited over the last 2 years, but we are hoping that we will be able to hold in house fundraising events soon as social distancing restrictions have been lifted enabling larger events to take place.

We also receive income from Universal Early Years Entitlement (NEG) for 3 and 4 years olds and eligible 2 year olds:
Early Years Pupil Premium (EYPP)
Disability Access fund (DAF)

Additional value for money

Stepping Stones continues to generate good will from the community in supporting pre-school children with additional needs. We have continued to be successful in using our charitable status to attract Grants from local and national funding bodies.

During this financial year Stepping Stones launched a fundraising project to update and upgrade the garden area. This will enable access to a safe, stimulating and versatile outside play space for all children regardless of their level of need. The project will be completed over 3 phases. A significant amount of money has been raised towards the project and we will continue to raise funds until the full cost of the project has been achieved.

Review of Financial Affairs

The net movement of funds for the year ending 31st March 2022 amounted to a £9,530 deficit (2021 £1,736 surplus). Part of this deficit relates to reduced income in the year. Exceptional circumstances in the previous year required Wiltshire Council to fund additional sessions for school age children which were not required in this financial year. Part of this deficit relates to the increased depreciation charged due to the garden installation in the year. The Management Committee have underwritten this project and have used money from reserves to cover the shortfall in the cost to the funds so far raised. Fundraising continues over the next financial year to make up the deficit. Operational costs are reviewed at each Management Committee meeting and monthly records kept to ensure that income and expenditure are continuously monitored.

Fixed Assets

The changes in fixed assets during the year are summarised in the notes to the accounts

Reserves policy and risk management

The reserves policy of the charity in the medium term is to expend resources in line with income generated in the year and maintain reserves equivalent to approximately six months expenditure.

An annual budget is produced for each financial year against which performance is continually monitored.

At the regular meetings of the Management Committee a cash flow report for the year to date is produced, comparison with the budget made and an update of the likely year end outcome discussed.

Sufficient controls and systems are in place to ensure the security and efficient use of the charity's assets. Additional bank accounts have been opened to ensure funds in each account are kept below £85,000 to minimise any losses in the event of a future bank collapse.

The Trustees annually review the charity's activities and assess the opportunities available to the charity and the risk to which it is exposed. As a result of this process, the Trustees have implemented a risk management strategy which comprises:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks and any potential impact on the charity.

All Trustees give up their time freely and no remuneration or benefit was paid in the year.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2022

FUTURE DEVELOPMENT

Whilst the threat of catching and spreading Covid-19 may have reduced our priority remains to keep everyone safe and well as we continue to resume more normal operations. As such we will continue to put into place some changes to our practice and protective measures as necessary.

As we move forward we feel confident that the service we provide to children and families in West Wiltshire is of the highest quality as evidenced by our Outstanding Ofsted rating and our Bristol Standards Quality Assurance validation.

Stepping Stones continues to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, adapting our session provision throughout the year to maximise capacity and continuing to provide access to Outreach support and Professional development opportunities.

The number of referrals being received remains high and this indicates that Stepping Stones remains needed and will continue to be needed in the future. We continue to carefully review referrals to determine if an assessment place is required or outreach support only would initially be more effective.

In March 2022 we signed a 2 year extension to our Service Level Agreement with Wiltshire Council which ends on March 31 2024. We will be working in partnership to update the Service Specification to evidence outcomes and drive improvements through the inclusion agenda and the creation of a SEND System of excellence.

Our core funding over this 2 year contract extension will not increase however inevitably our expenditure will. The short fall will therefore continue to increase and we will have to use our reserves and seek additional funding streams to make up this short fall.

Much of the fundraising that took place during this financial year was concentrated on securing funds for our Garden project. We have not yet reached the final target and continue to raise funds for Phase 3 to be completed.

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and qualified staff. Stepping Stones continues to provide substantial benefits to children and families in the West Wiltshire area through Education, multi-agency working, and information support and advice. Stepping Stones works hard to ensure that best outcomes are achieved for all children and that they have a successful transition into their school placement or mainstream nursery setting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

Legal and administrative details

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

Organisation

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

Recruitment, appointment and training of new trustees

The need for relevant skills on our management committee is clear: accordingly, we seek representatives from past and present parents of children who attend Stepping Stones, the professions that support Stepping Stones, and those with relevant knowledge and experience that can help guide and support our future development.

As a committee we recognise that the replacement of volunteers is an area that needs urgent input and are looking at ways to recruit more volunteers to the management committee during the next financial year

New trustees will be given every opportunity to spend time with other Trustees of the charity and will be inducted on the procedures and practices accordingly. Specific training will be tailored to the individual's needs and requirements.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02724493 (England and Wales)

Registered Charity number
1012556

Registered office
Stepping Stones
Longfield Children's Centre
Broadcloth Lane
Trowbridge
Wiltshire
BA14 7HE

Trustees
T D Adlam
S Coles (resigned 6.7.21)
A C Gratton
F Ladd
G A Williams
S Spittles
C Wells
C Love
N Dommett
P Meakin (appointed 1.7.21)

Company Secretary
Mrs B J Jansen

Auditors
Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Close Brothers Limited
10 Crown Place
London EC2A 4FT

Aldermore Bank Plc
Apex Plaza
Forbury Road
Reading RG1 1AX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Monahans, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 05/07/22..... and signed on its behalf by:



.....
C Wells - Trustee

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Opinion

We have audited the financial statements of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to company and charity legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charitable company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Statement of Recommended Practice and the Companies Act 2006.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to potential lack of segregation of duties, bookkeeping errors and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the audit engagement team included:

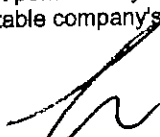
- Enquiry of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance and any correspondence with The Charity Commission;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing analytical procedures to identify any unusual or unexpected relationship that might indicate a risk of material misstatement due to fraud;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.


James Gare (Senior Statutory Auditor)
for and on behalf of Monahans
Statutory Auditor
Chartered Accountants
Fortescue House
Court Street
Trowbridge
Wiltshire
BA14 8FA

Date:

8 July 2022

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	2	156,625	27,321	183,946	184,361
Other income	3	1,977	5,019	6,996	13,234
Investment income	4	1,402	-	1,402	2,841
Other income		68	-	68	-
Total		180,072	32,340	192,412	200,436
 EXPENDITURE ON					
Raising funds		311	-	311	-
 Charitable activities					
Operational costs		197,082	4,549	201,631	198,700
Total		197,393	4,549	201,942	198,700
 NET INCOME/(EXPENDITURE)		(37,321)	27,791	(9,530)	1,736
 Transfers between funds	12	29,130	(29,130)	-	-
Net movement in funds		(8,191)	(1,339)	(9,530)	1,736
 RECONCILIATION OF FUNDS					
Total funds brought forward		279,590	2,572	282,162	280,426
 TOTAL FUNDS CARRIED FORWARD		271,399	1,233	272,632	282,162

The notes form part of these financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	39,051	-	39,051	2,238
CURRENT ASSETS					
Debtors	10	1,260	1,178	2,438	1,369
Cash at bank and in hand		235,025	55	235,080	284,072
		<u>236,285</u>	<u>1,233</u>	<u>237,518</u>	<u>285,441</u>
CREDITORS					
Amounts falling due within one year	11	(3,937)	-	(3,937)	(5,517)
NET CURRENT ASSETS		<u>232,348</u>	<u>1,233</u>	<u>233,581</u>	<u>279,924</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>271,399</u>	<u>1,233</u>	<u>272,632</u>	<u>282,162</u>
NET ASSETS		<u>271,399</u>	<u>1,233</u>	<u>272,632</u>	<u>282,162</u>
FUNDS	12				
Unrestricted funds				271,399	279,590
Restricted funds				<u>1,233</u>	<u>2,572</u>
TOTAL FUNDS				<u>272,632</u>	<u>282,162</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 5/7/22 and were signed on its behalf by:



 C Wells - Trustee

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Income

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. The majority of all other income is recognised in the Statement of Financial Activities on a receipts basis except where restricted donations have been promised and are outstanding at years end.

Expenditure

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

Tangible fixed assets

All fixed assets are initially recorded at cost. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

Taxation

No corporation tax is charged in these accounts due to the charitable status of the company.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. GRANTS AND DONATIONS

	2022	2021
	£	£
Local authority funding	75,596	75,596
Nursery education grant	62,751	69,347
DAF funding	12,300	15,375
EYPP	1,509	968
Other donations and grants	31,790	23,075
	<u>183,946</u>	<u>201,732</u>

3. OTHER INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Fundraising events	1,673	3,529	5,202	1,232
Other income	304	1,490	1,794	12,002
	<u>1,977</u>	<u>5,019</u>	<u>6,996</u>	<u>13,234</u>

4. INVESTMENT INCOME

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Deposit account interest	1,402	-	1,402	2,841
	<u>1,402</u>	<u>-</u>	<u>1,402</u>	<u>2,841</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	2,128	1,960
Depreciation - owned assets	6,134	1,293
Surplus on disposal of fixed assets	(68)	-
	<u>8,294</u>	<u>3,253</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2021: £nil). The trustees did not have any expenses reimbursed during the year (2021: £nil).

No trustees had a child enrolled at Stepping Stones during the year (2021: one).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

7. STAFF COSTS

	2022 £	2021 £
Wages and salaries	176,173	177,462
Social security costs	3,359	3,204
Other pension costs	2,114	2,112
	<u>181,646</u>	<u>182,778</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	5	5
Education	13	13
	<u>18</u>	<u>18</u>

No employees received emoluments in excess of £60,000 (2021: No employees)

8. COMPARATIVES FOR 31 MARCH 2021 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and Donations	180,627	3,734	184,361
Other income	2,551	10,683	13,234
Investment income	2,841	-	2,841
	<u>186,019</u>	<u>14,417</u>	<u>200,436</u>
Total			
 EXPENDITURE ON			
Charitable activities			
Operational costs	185,989	12,711	198,700
	<u>185,989</u>	<u>12,711</u>	<u>198,700</u>
NET INCOME	30	1,706	1,736
 RECONCILIATION OF FUNDS			
Total funds brought forward	279,560	866	280,426
	<u>279,560</u>	<u>866</u>	<u>280,426</u>
TOTAL FUNDS CARRIED FORWARD	<u>279,590</u>	<u>2,572</u>	<u>282,162</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2021	35,676
Additions	42,975
Disposals	(2,205)
	<u>76,446</u>
At 31 March 2022	
DEPRECIATION	
At 1 April 2021	33,438
Charge for year	6,134
Eliminated on disposal	(2,177)
	<u>37,395</u>
At 31 March 2022	
NET BOOK VALUE	
At 31 March 2022	<u>39,051</u>
At 31 March 2021	<u>2,238</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	<u>2,438</u>	<u>1,369</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	217	-
Social security and other taxes	504	1,041
Other creditors	-	429
Accruals and deferred income	<u>3,216</u>	<u>4,047</u>
	<u>3,937</u>	<u>5,517</u>

12. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	279,590	(37,321)	29,130	271,399
Restricted funds				
Restricted Funds	1,278	-	(100)	1,178
Imperial Charity	126	837	(963)	-
Lloyds Assessment Packs	55	-	-	55
St James Trust	750	-	(750)	-
Eduserv	259	(259)	-	-
Tesco Groundworks	104	-	(104)	-
Garden Fund	-	27,213	(27,213)	-
	<u>2,572</u>	<u>27,791</u>	<u>(29,130)</u>	<u>1,233</u>
TOTAL FUNDS	<u>282,162</u>	<u>(9,530)</u>	<u>-</u>	<u>272,632</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	160,072	(197,393)	(37,321)
Restricted funds			
Restricted Funds	3,290	(3,290)	-
Imperial Charity	837	-	837
St James Trust	1,000	(1,000)	-
Eduserv	-	(259)	(259)
Garden Fund	27,213	-	27,213
	<u>32,340</u>	<u>(4,549)</u>	<u>27,791</u>
TOTAL FUNDS	<u>192,412</u>	<u>(201,942)</u>	<u>(9,530)</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	279,560	30	279,590
Restricted funds			
Restricted Funds	150	1,128	1,278
Imperial Charity	202	(76)	126
Lloyds Assessment Packs	55	-	55
St James Trust	-	750	750
Eduserv	240	19	259
Tesco Groundworks	219	(115)	104
	<u>866</u>	<u>1,706</u>	<u>2,572</u>
TOTAL FUNDS	<u>280,426</u>	<u>1,736</u>	<u>282,162</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,019	(185,989)	30
Restricted funds			
Restricted Funds	11,417	(10,289)	1,128
Imperial Charity	-	(76)	(76)
St James Trust	1,000	(250)	750
Westbury Town Council	2,000	(2,000)	-
Eduserv	-	19	19
Tesco Groundworks	-	(115)	(115)
	<u>14,417</u>	<u>(12,711)</u>	<u>1,706</u>
TOTAL FUNDS	<u>200,436</u>	<u>(198,700)</u>	<u>1,736</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	279,560	(37,291)	29,130	271,399
Restricted funds				
Restricted Funds	150	1,128	(100)	1,178
Imperial Charity	202	761	(963)	-
Lloyds Assessment Packs	55	-	-	55
St James Trust	-	750	(750)	-
Eduserv	240	(240)	-	-
Tesco Groundworks	219	(115)	(104)	-
Garden Fund	-	27,213	(27,213)	-
	<u>866</u>	<u>29,497</u>	<u>(29,130)</u>	<u>1,233</u>
TOTAL FUNDS	<u>280,426</u>	<u>(7,794)</u>	<u>-</u>	<u>272,632</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	346,091	(383,382)	(37,291)
Restricted funds			
Restricted Funds	14,707	(13,579)	1,128
Imperial Charity	837	(76)	761
St James Trust	2,000	(1,250)	750
Westbury Town Council	2,000	(2,000)	-
Eduserv	-	(240)	(240)
Tesco Groundworks	-	(115)	(115)
Garden Fund	27,213	-	27,213
	<u>46,757</u>	<u>(17,260)</u>	<u>29,497</u>
TOTAL FUNDS	<u>392,848</u>	<u>(400,642)</u>	<u>(7,794)</u>

RESTRICTED FUNDS ANALYSIS

Explanation of restricted funds:

Wiltshire Council provided £1,800 towards extra cleaning and related PPE costs in the year. A further £1,035 was received from other tenants in the building to cover shared cleaning costs.

St James Trust provided £1,000 towards stay and play sessions. This was realised in staff costs with no other related expenses.

£195 was received via Wiltshire Council from a Government scheme to provide eligible children with funding for provisions during the school holiday. This was distributed to families in the form of supermarket vouchers.

Imperial charity donated £837 for a new computer and upgrades. While the cheque is outstanding at year end and the amount is recognised as accrued income, the computer has been purchased and the expenditure has been recognised from this fund.

Significant grants related to the garden project are as follows:

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

12. MOVEMENT IN FUNDS - continued

Westbury Town Council - £500
Imperial Charly - £1,500
National Lottery Fund - £10,000
Melksham Town Council - £600
Warminster Area Board - £1,200
St James Place - £2,500
Trowbridge Town Trust - £2,000
Little Magic Grants - £500

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

The funds were fully spent on fixed asset additions and have been transferred to unrestricted funds accordingly.

13. CONTINGENT LIABILITIES

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Accounts

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2021
for
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

MHA Monahans
Statutory Auditor
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
BA1 1LB

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Contents of the Financial Statements
for the Year Ended 31 March 2021

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Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Stepping Stones provides a high quality care and learning environment for pre-school age children with a variety of special needs who have been assessed and referred to the group by health and service professionals and parents.

Our aim is to provide a safe and stimulating play environment for pre-school children with special needs, to enable them to achieve their full potential.

This is achieved by:

Valuing all children as unique

Working in partnership with parents and professionals to provide timely and appropriate support

Ensuring that the children access enriched and personalised learning experiences through play

Developing professional and committed workforce that continues to meet their needs

Creating a sustainable and cost-effective approach to service delivery

Significant activities

Since April 2020 Stepping Stones has had to review and adapt our service provision due to the Covid 19 pandemic and lockdowns. Following the first lockdown Stepping Stones closed all in house sessions to children, moving some services on line. Sessions recommenced in June 2020. On reopening our priority was to keep everyone safe and to reduce the risk of contracting or spreading Covid-19. As such we put into place some changes to our practice and increased protective measures. Children and staff were placed in "bubbles" and contacts minimised.

Unfortunately we were unable to continue the Stay and Play sessions for children aged 0-2 years. Parent's/carers were offered the opportunity to attend weekly sessions via Zoom to meet other parents and receive support from Stepping Stones.

The Paediatric, Speech and Language, Physiotherapy and Occupational services were unable to make in person visits during the year and consultations with them were made either by phone or the TEAMS/Zoom platforms. This has created different ways of partnership working.

As we were unable to offer children dual placements (ie sessional support at Stepping Stones and a local mainstream nursery) we offered children attending sessions at Stepping Stones increased session time of up to 15 hours per week. We continued to provide support for children who would under normal circumstances have returned to Stepping Stones in September 2020 through increased Outreach support to settings. In-Reach and Outreach provision has been affected by Covid restrictions and the majority of support to mainstream settings has been via telephone or TEAMS meetings.

The Management Committee continued to meet regularly during the year via ZOOM to ensure that all aspects of the Management of Stepping Stones continued to be discussed and monitored. This included regular reporting on our income and expenditure against budget predictions. The annual AGM also took place in July 2020 via an online ZOOM meeting.

Stepping Stones continues to use the Bristol Standards Quality Assurance model to reflect on and evaluate our practice and we have achieved the Quality validation for 2020/2021 (for the 17th consecutive year).

Professional development is a high priority. Regular supervision and appraisals encourage each member of the team to reflect on and evaluate their own professional practice and opportunities for professional development.

Safeguarding

All staff undertake regular internal and external safeguarding training and our policies and procedures are regularly discussed and reviewed at team/Management Committee meetings.

During Covid lockdowns we prioritised liaison with agencies to support those vulnerable but harder to reach families.

Stepping Stones has taken measures to ensure we remain GDPR compliant.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Public benefit

Stepping Stones provides the West Wiltshire Community with the specialist enabling environment required to support the development of individual children with complex needs. This support is different from and in addition to that normally found in early years settings. Working in partnership with experienced and skilled staff, individual children's development is enhanced through a multiagency approach.

Our enabling environment with access to high levels of adult support, specialist equipment and resources ensures individual children gain greater opportunities to engage in all areas of the Early Years Foundation Stage.

Stepping Stones is committed to ensuring that each child is supported to develop their full potential in the prime areas of learning:

- Communication and Language
- Personal, Social and Emotional Development
- Physical development

Ongoing awareness of every child's individual needs and stage of development ensures that every step (however small) is celebrated, progress is recorded and shared while next steps are planned to ensure we build on each child's strengths.

Stepping Stones endeavours to provide at all times a child/family centred approach where parents/carers feel empowered to make well informed decisions about their child.

The Trustees' commitment with regard to the Charities Act S17 (5) 2011 and the Charity Commission's public benefit guidance remain ongoing.

Volunteers

Due to the Covid pandemic we did not have volunteers supporting sessions at Stepping Stones for the majority of the year. We are hoping that our volunteer numbers will increase again in the future.

Achievements and performance

Stepping Stones has continued to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, offering a service to children and families in accordance with our mission statement despite the challenges that the Covid pandemic has presented throughout the whole of this financial year. When possible we have opened for a minimum of 10 sessions per week, adapting our provision throughout the year to maximise capacity and continuing to provide access to Outreach and Professional development opportunities.

Stepping Stones was closed for sessional support to children in April 2020 until the beginning of June 2020 when we reopened sessions to a limited number of children. During this time Stepping Stones supported children and families via weekly telephone calls, Tapestry On line Journals and via the development of a You Tube channel which provided ideas for activities.

As children were unable during the whole of the year April 2020 - March 2021 to attend dual placements due to Covid 19 restrictions some families chose to access all their nursery provision in their local mainstream setting. The total number of children accessing the service this year was 128 including Assessment and Outreach. Our catchment area is restricted geographically to the West Wiltshire area.

Stepping Stones is rated as Outstanding across all areas in our inspection by Ofsted (Jan 2020) The inspector highlighted that "children flourish in the extremely nurturing and caring environment" and children make excellent progress based on their individual starting point".

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

FINANCIAL REVIEW

Principal sources of funding
Service Level Agreement - Core funding from Wiltshire Council
Nursery Education Grant (NEG)
Disability Access fund (DAF)

Stepping Stones is very well recognised and supported locally and this has been reflected in the number of donations/grants that we have been able to secure over the year despite our inability to organise fundraising events due to the national lockdown. In these difficult times for all charities and business we have been grateful for all the support we have received.

Review of Financial Affairs

The net movement of funds for the year ending 31st March 2021 amounted to £1,736 (2020 £19,155). Our financial position remains good and we have sought alternative ways to successfully fundraise within the limitations of lockdown. Operational costs continue to be tightly controlled and, despite the need for enhanced cleaning and expenditure on PPE/consumables, have remained in line with previous years. Costs continued to be reviewed at each Management Committee meeting.

Fixed Assets

The changes in fixed assets during the year are summarised in the notes to the accounts

Reserves policy and risk management

The reserves policy of the charity in the medium term is to expend resources in line with income generated in the year and maintain reserves equivalent to approximately six months expenditure.

An annual budget is produced for each financial year against which performance is continually monitored.

At the regular meetings of the Management Committee a cash flow report for the year to date is produced, comparison with the budget made and an update of the likely year end outcome discussed.

Sufficient controls and systems are in place to ensure the security and efficient use of the charity's assets. Additional bank accounts have been opened to ensure funds in each account are kept below £85,000 to minimise any losses in the event of a future bank collapse.

The Trustees annually review the charity's activities and assess the opportunities available to the charity and the risk to which it is exposed. As a result of this process, the Trustees have implemented a risk management strategy which comprises:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks and any potential impact on the charity.

All Trustees give up their time freely and no remuneration or benefit was paid in the year.

FUTURE DEVELOPMENT

The outcome for the financial year concluded exceeded expectations and we had a better outcome than predicted when a revised budget had to be hastily drawn up and agreed at the beginning of the Covid 19 pandemic. Our expected loss was much lower than predicted and can be absorbed by the substantial reserves held.

In a very uncertain times when all plans and activities were severely compromised by the Covid 19 pandemic we have managed to remain in a strong financial position ready to reopen all our services fully in September 2021.

As long as no further restrictions are introduced we are planning to:

- Resume Home visits to children referred to Stepping Stones prior to offering an Assessment
- Offer children dual placements, working closely with their mainstream settings
- Resume Baby Stay and Play sessions for our youngest children aged 0-2years.
- Welcome In reach visits from Mainstream settings
- Hold more Face to Face meeting where possible but continuing to offer and join meeting via TEAMS/ZOOM if/when appropriate.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Our 3 year contract (with a possible 2 year extension) with Wiltshire Council to provide specialised support for early years children with SEND (Special Educational Needs/Disability) runs until March 2022 and discussion will take place during the year to ensure continued provision. Wiltshire Council are keen to evidence outcomes and drive improvements through the Inclusion agenda and the creation of a SEND system of excellence. We will continue to work with them to enhance and develop services.

Our core funding continues to fall short of the level of income required to provide the service but we will continue to seek the additional funding necessary to make up this shortfall through fundraising activity/grant application and the use of our reserves.

Access to the outdoor learning environment has proved invaluable during the current pandemic and we are therefore concentrating much of our fundraising efforts during the coming year to secure funding to improve and refresh our outdoor play area. We will be seeking grant funding and launching our first Crowdfunding appeal.

After nearly 16 years as Chair, Martin Coles stepped down in November 2020. The position of chair was transferred to Claire Wells who is committed to ensuring that Stepping Stones continues with the objectives of the charity and our commitment to provide support for early years special needs children and their parents and carers.

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and staff. Stepping Stones will continue to review and adapt as we gradually move out of Covid restrictions to ensure the sustainability of the charity and to ensure the children and families continue to access the support and services they need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

Legal and administrative details

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

Organisation

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

Recruitment, appointment and training of new trustees

The need for relevant skills on our management committee is clear: accordingly, we seek representatives from past and present parents of children who attend Stepping Stones, the professions that support Stepping Stones, and those with relevant knowledge and experience that can help guide and support our future development.

As a committee we recognise that the replacement of volunteers is an area that needs urgent input and are looking at ways to recruit more volunteers to the management committee during the next financial year

New trustees will be given every opportunity to spend time with other Trustees of the charity and will be inducted on the procedures and practices accordingly. Specific training will be tailored to the individual's needs and requirements.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
02724493 (England and Wales)

Registered Charity number
1012556

Registered office
Stepping Stones
Longfield Children's Centre
Broadcloth Lane
Trowbridge
Wiltshire
BA14 7HE

Trustees
T D Adlam
M D Coles (resigned 26.11.20)
S Coles
A C Gratton
F Ladd
Y C Stutchbury (resigned 15.7.20)
G A Williams
S Spittles
C Wells
C Love
N Dommett (appointed 26.11.20)

Company Secretary
Mrs B J Jansen

Auditors
MHA Monahans
Statutory Auditor
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
BA1 1LB

Bankers
CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Mailing
Kent ME19 4JQ

Shawbrook Bank Limited
Warley Hill Business Park
Brentwood
Essex CM13 3BE

Hodge Bank Limited
29 Windsor Place
Cardiff CF10 3BZ

Close Brothers Limited
10 Crown Place
London EC2A 4FT

EVENTS SINCE THE END OF THE YEAR

Information relating to events since the end of the year is given in the notes to the financial statements.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Report of the Trustees
for the Year Ended 31 March 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, MHA Monahans, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 01 July 2021..... and signed on its behalf by:



.....
C Wells - Trustee

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Opinion

We have audited the financial statements of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Report of the Independent Auditors to the Members of
Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to company and charity legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charitable company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Statement of Recommended Practice and the Companies Act 2006 .

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to potential lack of segregation of duties, bookkeeping errors and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the audit engagement team included:

- Enquiry of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance and any correspondence with The Charity Commission;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing analytical procedures to identify any unusual or unexpected relationship that might indicate a risk of material misstatement due to fraud;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Green (Senior Statutory Auditor)
for and on behalf of MHA Monahans
Statutory Auditor
Chartered Accountants
Lennox House
3 Pierrepont Street
Bath
BA1 1LB

Date: 12/07/2024.....

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	2	180,627	3,734	184,361	201,732
Other income	3	2,551	10,683	13,234	4,637
Investment income	4	2,841	-	2,841	2,291
Total		186,019	14,417	200,436	208,660
EXPENDITURE ON					
Raising funds		-	-	-	128
Charitable activities					
Operational costs		185,989	12,711	198,700	189,377
Total		185,989	12,711	198,700	189,505
NET INCOME		30	1,706	1,736	19,155
RECONCILIATION OF FUNDS					
Total funds brought forward		279,560	866	280,426	261,271
TOTAL FUNDS CARRIED FORWARD		279,590	2,572	282,162	280,426

The notes form part of these financial statements

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs (Registered number: 02724493)

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	9	1,158	1,080	2,238	1,125
CURRENT ASSETS					
Debtors	10	84	1,285	1,369	1,457
Cash at bank and in hand		283,865	207	284,072	284,014
		<u>283,949</u>	<u>1,492</u>	<u>285,441</u>	<u>285,471</u>
CREDITORS					
Amounts falling due within one year	11	(5,517)	-	(5,517)	(6,170)
NET CURRENT ASSETS		<u>278,432</u>	<u>1,492</u>	<u>279,924</u>	<u>279,301</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>279,590</u>	<u>2,572</u>	<u>282,162</u>	<u>280,426</u>
NET ASSETS		<u>279,590</u>	<u>2,572</u>	<u>282,162</u>	<u>280,426</u>
FUNDS	12				
Unrestricted funds				279,590	279,560
Restricted funds				2,572	866
TOTAL FUNDS				<u>282,162</u>	<u>280,426</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01 July 2021 and were signed on its behalf by:



.....
C Wells - Trustee

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements
for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

Income

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. All other income is recognised in the Statement of Financial Activities on a receipts basis.

Government grants

Government grant income in relation to the coronavirus job retention scheme is accounted for under the accruals model and is recognised in the period in which it becomes receivable, shown in the income statement under other income.

Expenditure

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

Tangible fixed assets

All fixed assets are initially recorded at cost. Items with a cost below £100 are not capitalised. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

Taxation

No corporation tax is charged in these accounts due to the charitable status of the company.

Fund accounting

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs**

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. GRANTS AND DONATIONS

	2021 £	2020 £
Local authority funding	75,596	75,596
Nursery education grant	69,347	67,639
DAF funding	15,375	32,595
EYPP	968	1,276
Other donations and grants	23,075	24,626
	<u>184,361</u>	<u>201,732</u>

3. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fundraising events	1,232	-	1,232	3,103
Other income	1,319	10,683	12,002	1,534
	<u>2,551</u>	<u>10,683</u>	<u>13,234</u>	<u>4,637</u>

4. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	2,841	-	2,841	2,291
	<u>2,841</u>	<u>-</u>	<u>2,841</u>	<u>2,291</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	1,960	1,640
Depreciation - owned assets	<u>1,293</u>	<u>1,335</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2020: £nil). The trustees did not have any expenses reimbursed during the year (2020: £nil).

One trustee had a child enrolled at Stepping Stones during the year (2020 none).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

7. STAFF COSTS

	2021 £	2020 £
Wages and salaries	177,462	160,105
Social security costs	3,204	3,253
Other pension costs	2,112	1,806
	<u>182,778</u>	<u>165,164</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	5	4
Education	13	13
	<u>18</u>	<u>17</u>

No employees received emoluments in excess of £60,000 (2020: No employees)

8. COMPARATIVES FOR 31 MARCH 2019 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Grants and Donations	198,232	3,500	201,732
Other income	4,637	-	4,637
Investment income	2,291	-	2,291
Total	<u>205,160</u>	<u>3,500</u>	<u>208,660</u>
EXPENDITURE ON			
Raising funds	128	-	128
Charitable activities			
Operational costs	185,696	3,681	189,377
Total	<u>185,824</u>	<u>3,681</u>	<u>189,505</u>
NET INCOME/(EXPENDITURE)	<u>19,336</u>	<u>(181)</u>	<u>19,155</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	260,224	1,047	261,271
TOTAL FUNDS CARRIED FORWARD	<u>279,560</u>	<u>866</u>	<u>280,426</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

9. TANGIBLE FIXED ASSETS

	Equipment £
COST	
At 1 April 2020	45,565
Additions	2,406
Disposals	(12,295)
At 31 March 2021	<u>35,676</u>
DEPRECIATION	
At 1 April 2020	44,440
Charge for year	1,293
Eliminated on disposal	(12,295)
At 31 March 2021	<u>33,438</u>
NET BOOK VALUE	
At 31 March 2021	<u>2,238</u>
At 31 March 2020	<u>1,125</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments and accrued income	<u>1,369</u>	<u>1,457</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	1,041	1,572
Other creditors	429	-
Accruals and deferred income	<u>4,047</u>	<u>4,598</u>
	<u>5,517</u>	<u>6,170</u>

12. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	279,560	30	279,590
Restricted funds			
Restricted Funds	150	1,128	1,278
Imperial Charity	202	(76)	126
Lloyds Assessment Packs	55	-	55
St James Trust	-	750	750
Eduserv	240	19	259
Tesco Groundworks	<u>219</u>	<u>(115)</u>	<u>104</u>
	<u>866</u>	<u>1,706</u>	<u>2,572</u>
TOTAL FUNDS	<u>280,426</u>	<u>1,736</u>	<u>282,162</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	186,019	(185,989)	30
Restricted funds			
Restricted Funds	11,417	(10,289)	1,128
Imperial Charity	-	(76)	(76)
St James Trust	1,000	(250)	750
Westbury Town Council	2,000	(2,000)	-
Eduserv	-	19	19
Tesco Groundworks	-	(115)	(115)
	<u>14,417</u>	<u>(12,711)</u>	<u>1,706</u>
TOTAL FUNDS	<u>200,436</u>	<u>(198,700)</u>	<u>1,736</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	260,224	19,336	279,560
Restricted funds			
Restricted Funds	-	150	150
Imperial Charity	315	(113)	202
Lloyds Assesment Packs	55	-	55
Eduserv	343	(103)	240
Tesco Groundworks	334	(115)	219
	<u>1,047</u>	<u>(181)</u>	<u>866</u>
TOTAL FUNDS	<u>261,271</u>	<u>19,155</u>	<u>280,426</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	205,160	(185,824)	19,336
Restricted funds			
Restricted Funds	200	(50)	150
Imperial Charity	-	(113)	(113)
St James Trust	2,500	(2,500)	-
Westbury Town Council	800	(800)	-
Eduserv	-	(103)	(103)
Tesco Groundworks	-	(115)	(115)
	<u>3,500</u>	<u>(3,681)</u>	<u>(181)</u>
TOTAL FUNDS	<u>208,660</u>	<u>(189,505)</u>	<u>19,155</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	260,224	19,366	279,590
Restricted funds			
Restricted Funds	-	1,278	1,278
Imperial Charity	315	(189)	126
Lloyds Assessment Packs	55	-	55
St James Trust	-	750	750
Eduserv	343	(84)	259
Tesco Groundworks	334	(230)	104
	<u>1,047</u>	<u>1,525</u>	<u>2,572</u>
TOTAL FUNDS	<u>261,271</u>	<u>20,891</u>	<u>282,162</u>

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	391,179	(371,813)	19,366
Restricted funds			
Restricted Funds	11,617	(10,339)	1,278
Imperial Charity	-	(189)	(189)
St James Trust	3,500	(2,750)	750
Westbury Town Council	2,800	(2,800)	-
Eduserv	-	(84)	(84)
Tesco Groundworks	-	(230)	(230)
	<u>17,917</u>	<u>(16,392)</u>	<u>1,525</u>
TOTAL FUNDS	<u>409,096</u>	<u>(388,205)</u>	<u>20,891</u>

RESTRICTED FUNDS ANALYSIS

Explanation of restricted funds:

Wiltshire Council provided £1,500 towards extra cleaning and PPE costs in the year.

St James Trust provided £1,000 towards the cost of 2 new laptops. These were purchased in October 2020 and included in fixed assets.

Westbury Town Council provided £2,000 towards Outreach provision which was used to fund and develop outreach support during lockdown including the creation of a Youtube channel and videos.

£1,005 was received in the year for the free school meals initiative. This was done by purchasing supermarket vouchers for those eligible families.

£734 was received for the government job retention scheme.

Autonomy care Ltd £1,000 and Jan Latham £178 paid towards the cost of a fundraising trip to Everest base camp to raise money for Stepping Stones.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

13. CONTINGENT LIABILITIES

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

Stepping Stones - West Wiltshire
Opportunity Group for Children with
Special Needs

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

15. POST BALANCE SHEET EVENTS

The Covid-19 pandemic has continued to have an unprecedented impact on business and the economy nationally. The activities of the charity continue to be compromised by the pandemic but the financial impact of the pandemic has not impacted reserves. The trustees consider the continuing government restrictions to be a non-adjusting event after the reporting period, and that it will not have a material effect on the charity's ability to continue as a going concern.