

# STEPPING STONES PRESCHOOL PLAYGROUP

England & Wales · Charity number 1030424

## Details

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Other names	FOUR SEASONS PLAYGROUP
Status	Registered
Legal form	Other
Registered	1993-12-15
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Avonway Community Centre 36 Shaftesbury Street Fordingbridge SP6 1JF
Phone	01425653517
Email	<a href="mailto:steppingstonespreschool@hotmail.co.uk">steppingstonespreschool@hotmail.co.uk</a>
Website	<a href="http://www.steppingstonesfordingbridge.co.uk">www.steppingstonesfordingbridge.co.uk</a>

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** Stepping stones pre-school playgroup is a friendly community playgroup based in the heart of Fordingbridge at the Avonway Centre. We work with the parents/carers to provide a happy, caring environment for pre-school children. We provide a full, interesting and varied educational programme.

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Economic/community Development/employment
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Dorset
- Hampshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31	£89,586	£78,241	-	-
2023-08-31	£81,301	£93,203	-	-
2022-08-31	£76,556	£80,605	-	-
2021-08-31	£61,081	£69,366	-	-
2020-08-31	£56,700	£60,700	-	-

## Trustees

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Name	Role	Appointed
Lorraine Thompson	Chair	2011-07-06
Emma Thompson		2017-11-08
Janet Mortimer		2019-02-14
Vicki Earth-Nicklen		2013-11-11

**STEPPING STONES PRESCHOOL PLAYGROUP**

England & Wales - Charity number 1030424

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# Accounts

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CHARITY NUMBER: 1030424



**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2024**  
**FOR**  
**STEPPING STONES**  
**PRE-SCHOOL PLAYGROUP**

**Stepping Stones Pre-school Playgroup**

**Contents of the Accounts**  
**Year ended 31<sup>st</sup> August 2024**

	<b>Page</b>
<b>Independent Accountants' Report</b>	<b>1</b>
<b>Statement of Trustees Responsibilities</b>	<b>2</b>
<b>Trustees' Report</b>	<b>3 - 4</b>
<b>Receipts and payments</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2024**

I report to the Trustees on my examination of the accounts of Stepping Stones Pre-school playgroup for the year ended 31st August 2024.

**Respective responsibilities and basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



---

Kerry O'Neill BA (Hons) FCCA  
KJO Accountancy Services Limited

25 June 2025

Chartered Certified Accountants  
Fairmile, Whitsbury Road  
Tinkers Cross  
Fordingbridge  
Hampshire  
SP6 1NQ

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2024**

**Statement of Trustees Responsibilities**

The Charities Acts requires the officials, as charity trustees, to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees should show best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the accounts comply with Charity law. The Trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Approved by the Board of Trustees



Lorraine Thompson

13.11.2025

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2024**

**Trustees Report**

**Reference and Administration**

The charity name:	Stepping Stones Pre-school play group
Charity Number:	1030424
Ofsted	511673
Address:	Avonway Community Centre 36 Shaftesbury Street Fordingbridge Hampshire SP6 1JF
Telephone	01425 653517

**Names of the trustees who managed the trust during the year**

Lorraine Thompson	Chairperson
Clare Paterson	Secretary
Helen Chubb	Treasurer

**Objectives and Activities**

The object of the charity is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for their needs of their children through community groups.

**Public benefit**

Stepping Stones preschool is for the provision of affordable Early Years educational childcare, for the public benefit, for all children aged 2-5 years from Fordingbridge and the surrounding area. It is delivered by providing fully qualified staff and suitable resources and equipment in accordance with EYFS guidelines. It is a non-profit making organisation run by a parent committee comprising of unpaid volunteers (Trustees) where any funds raised are reinvested into the preschool to improve and enhance the provision of childcare within the community. Flexible hours are offered within the opening times of 8.45am-4pm to suit individual requirements.

**Review of the Year**

**Treasurers Report for Stepping Stones Pre-school 2023/ 2024**

2023/ 2024 was a more positive year financially and we ended with a surplus, as accounts show. Staff worked hard to cut costs where possible and did lots of fundraising. We were also very fortunate to receive donations from Co-op Community Fund and other local organisations which boosted our funds. We were also very grateful to have received funding to provide one to one support for a child during the Autumn term which took pressure off our staffing costs. In addition to the Governments Early Years Educational Funding, we continue to use Pupil Premium, Disability Allowance funding and Special Educational Needs funding to support children and families in the setting.

Our numbers have been healthy and we ended the year 2024 with 23 children.

In the summer of 2024, we heard that the local infant/ junior school were looking to open a pre-school on site and would be putting a tender out for an early years setting to apply. The trustees and staff felt that Stepping Stones Pre-school should apply, both from an operational point of view and also for the benefit of our families. The opening of an early years setting on a school site is in line with Governments agenda for early years provision and the expansion of early years funding. It was felt that if another early years setting was to open in the area this

would have a detrimental impact on our numbers and therefore survival. There are also numerous other benefits from being on the school site. These include the lovely green outdoor space and the transition for children from pre-school to school. Much of the summer term was spent in preparation of this application. Stepping Stones applied for the opening and were successful in November 2024.

We began discussions with Avonway Community Centre to leave our current location, alongside this, work to change over to a Company Limited by Guarantee continued and on 5<sup>th</sup> March we called an Extraordinary Meeting in accordance with our constitution, to update our parents/ trustees and to ask them to vote to close the existing charity so that we could open the new charity and company ready to move to the school site in September 2025, all assets, including staff, transferring to the new charity and company. The result of the vote met the requirements of our constitution to go ahead.

Work continues in the preparation for closing down this charity and moving. It is anticipated that we will officially close Stepping Stones Pre-school Playgroup sometime at the start of 2026 when we have met all the requirements.

#### Reserve policy

We aim to hold cash at bank of not less than one term's operating costs in unrestricted funds. These funds are required to meet immediate every day running costs, for example staff cost.

Approved by the Trustees on 13<sup>th</sup> / 05 / 2025 and signed on its behalf by



**Helen Chubb**  
Treasurer


**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2024**  
**Receipts and Payments account:**

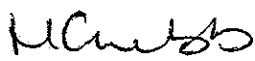
	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 £
<b>RECEIPTS</b>				
Nursery income				
& HCC NEG funding	79,178	0	79,178	78,170
Donations	2,865	3,315	6,179	2,159
Fund raising activities	2,258	0	2,258	739
Other Nursery receipts	0	0	0	180
Grants	5,251	0	5,251	0
Bank interest	34	0	34	53
	<u>89,586</u>	<u>3,315</u>	<u>92,900</u>	<u>81,301</u>
<b>PAYMENTS</b>				
Rent	16,632		16,632	16,586
Staff costs	55,104	1,000	56,104	67,243
Staff uniforms	0		0	304
Insurance	1,016		1,016	970
Consumables and food vouchers	1,384		1,384	632
Equipment	90	5	95	1,430
Administration	3,124		3,124	5,125
Repairs and renewals	0		0	74
Membership subscriptions	411		411	359
Independent Examination	480		480	480
Outings & Events		495	495	0
	<u>78,241</u>	<u>1,500</u>	<u>79,741</u>	<u>93,203</u>
<b><u>SURPLUS /EXCESS OF PAYMENTS</u></b>				
<b><u>OVER RECEIPTS</u></b>	11,345	1,815	13,159	-11,902
Cash funds brought forward	7,056	0	7,056	18,958
	<u>18,400</u>	<u>1,815</u>	<u>20,215</u>	<u>7,056</u>

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2024**  
**Statement of Assets and Liabilities**

Notes	Unrestricted Funds £	Restricted Funds £
<b>MONETARY ASSETS</b>		
Pre-school Current account	9,125	1,815
Santander savings account	3,000	-
HSBC Fundraiser account	6,274	-
Pre-school Petty cash	1	-
	18,400	1,185
<b>DEBTORS</b>		
Owed from parents	1,182	
<b>LIABILITIES</b>		
PAYE tax & NI	461	
Pension	97	
<b>FIXED ASSETS</b>		
Equipment	5,000	

Approved on behalf of the Trustees

  
 \_\_\_\_\_  
 Lorraine Thompson  
 Chairperson

  
 \_\_\_\_\_  
 Helen Chubb  
 Treasurer

Date 13/06/25

**STEPPING STONES PRESCHOOL PLAYGROUP**

England & Wales - Charity number 1030424

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# Accounts

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**RECEIPTS AND PAYMENTS ACCOUNTS  
FOR THE YEAR ENDED 31ST AUGUST 2023  
FOR  
STEPPING STONES  
PRE-SCHOOL PLAYGROUP**

**Stepping Stones Pre-school Playgroup**

**Contents of the Accounts**  
**Year ended 31<sup>st</sup> August 2023**

	<b>Page</b>
<b>Independent Accountants' Report</b>	<b>1</b>
<b>Statement of Trustees Responsibilities</b>	<b>2</b>
<b>Trustees' Report</b>	<b>3 - 4</b>
<b>Receipts and payments</b>	<b>5</b>
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**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2023**

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**Respective responsibilities and basis of report**

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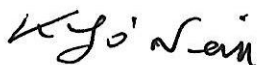
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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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.



---

Kerry O'Neill BA (Hons) FCCA  
KJO Accountancy Services Limited

28<sup>th</sup> May 2024

Chartered Certified Accountants  
Fairmile, Whitsbury Road  
Tinkers Cross  
Fordingbridge  
Hampshire  
SP6 1NQ

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2023**

**Statement of Trustees Responsibilities**

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Approved by the Board of Trustees



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Lorraine Thompson

.16./..05./2024

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2023**

**Trustees Report**

**Reference and Administration**

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Ofsted	511673
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Telephone	01425 653517

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Lorraine Thompson	Chairperson
Clare Paterson	Secretary
Helen Chubb	Treasurer

**Objectives and Activities**

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**Public benefit**

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**Review of the Year**

2022/ 2023 has been a difficult year as we continue to try and recover financially. As is often the case, Autumn 2023 numbers were low after children left to start school but they gradually picked up over the year. However, overheads have remained high, including rent and staffing costs. We have tried to retain our higher than normal staffing ratio's to help with additional needs within the setting. We have ended the year with a deficit which we were able to cover with savings.

However, staff and committee have worked hard so far in the year 2023/ 2024 to review finances and to fundraise. The government have opened up funding for more two year olds and have increased the funding rates so we have been looking at how these changes will affect us, how we can plan for the future and start to build up our reserves again. Our numbers for September 2024 look very good, higher than previous years, so we are optimistic that we can achieve this.

In addition we have been looking at changing the management model of the pre-school. Remaining a charity but changing to a Company limited by guarantee and we have made good progress towards this aim.

As mentioned, we receive Government funding for children's hours. In addition to this we receive some Special Educational Needs and Early Years Pupil Premium funding to support eligible children. This is used to support those children in receipt of the funding either in the pre-school setting or in the home. Additional income comes

from extra hours taken up by parents and we are looking at ways of increasing the uptake of these hours. Fundraising remains an important part of our income and we are very grateful for all the support we receive from our local community. We will continue to seek out appropriate grants for specific improvement projects.

**Reserve policy**

We aim to hold cash at bank of not less than one term's operating costs in unrestricted funds. These funds are required to meet immediate every day running costs, for example staff cost.

Approved by the Trustees on 16/05/2024 and signed on its behalf by



**Helen Chubb**  
**Treasurer**

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2023**  
**Receipts and Payments account:**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2022 £
<b>RECEIPTS</b>				
Nursery income				
& HCC NEG funding	78,170	-	78,170	75,475
Donations	2,159	-	2,159	-
Outings/Events	-	-	-	230
Fund raising activities	739	-	739	742
Other Nursery receipts	180	-	180	104
Furlough grant	-	-	-	-
Bank interest	53	-	53	5
<b><u>TOTAL RECEIPTS</u></b>	<b>81,301</b>	<b>-</b>	<b>81,301</b>	<b>76,556</b>
<b>PAYMENTS</b>				
Rent	16,586		16,586	15,637
Staff costs	67,243		67,243	56,816
Staff uniforms	304		304	84
Insurance	970		970	942
Consumables and food vouchers	632		632	1,735
Equipment	1,430		1,430	25
Administration	5,125		5,125	3,516
Repairs and renewals	74		74	209
Membership subscriptions	359		359	397
Independent Examination	480		480	456
Outings & Events	-		-	788
<b><u>TOTAL PAYMENTS</u></b>	<b>93,203</b>	<b>-</b>	<b>93,203</b>	<b>80,605</b>
<b><u>SURPLUS /EXCESS OF PAYMENTS</u></b>				
<b><u>OVER RECEIPTS</u></b>	11,902	-	11,902	4,049
Cash funds brought forward	18,958	-	18,958	23,007
<b>TOTAL CARRIED FORWARD</b>	<b>7,056</b>	<b>-</b>	<b>7,056</b>	<b>18,958</b>

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2023**  
**Statement of Assets and Liabilities**

	Unrestricted Funds	Restricted Funds
Notes	£	£
<b>MONETARY ASSETS</b>		
Pre-school Current account	2,460	-
Santander savings account	2,965	-
HSBC Fundraiser account	1,624	-
Pre-school Petty cash	7	-
	<hr/>	<hr/>
<b>TOTAL MONETARY ASSETS</b>	<b>7,056</b>	<b>-</b>
<b>DEBTORS</b>		
Owed from parents	494	
<b>LIABILITIES</b>		
PAYE tax & NI	564	
Pension	128	
<b>FIXED ASSETS</b>		
Equipment	5,000	

Approved on behalf of the Trustees



\_\_\_\_\_  
Lorraine Thompson  
Chairperson



\_\_\_\_\_  
Helen Chubb  
Treasurer

Date 12/06/24.

**STEPPING STONES PRESCHOOL PLAYGROUP**

England & Wales - Charity number 1030424

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# Accounts

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**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2022**  
**FOR**  
**STEPPING STONES**  
**PRE-SCHOOL PLAYGROUP**

**Stepping Stones Pre-school Playgroup**

**Contents of the Accounts**  
**Year ended 31<sup>st</sup> August 2022**

	Page
Independent Accountants' Report	1
Statement of Trustees Responsibilities	2
Trustees' Report	3 - 4
Receipts and payments	5
Statement of Assets and Liabilities	6

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

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Kerry O'Neill BA (Hons) FCCA  
KJO Accountancy Services Limited

16th June 2023

Chartered Certified Accountants  
Fairmile, Whitsbury Road  
Tinkers Cross  
Fordingbridge  
Hampshire  
SP6 1NQ

Stepping Stones Pre-school Playgroup  
Year ended 31<sup>st</sup> August 2022

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Approved by the Board of Trustees



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Lorraine Thompson

22<sup>nd</sup> June 2023

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2022**

**Trustees Report**

**Reference and Administration**

The charity name:	Stepping Stones Pre-school play group
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Ofsted	511673
Address:	Avonway Community Centre 36 Shaftesbury Street Fordingbridge Hampshire SP6 1JF
Telephone	01425 653517

**Names of the trustees who managed the trust during the year**

Lorraine Thompson	Chairperson
Clare Paterson	Secretary
Helen Chubb	Treasurer

**Objectives and Activities**

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**Public benefit**

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**Review of the Year**

September 2021 started in a similar way to the previous year with 18 children on the register but the number of sessions taken up was higher at 162 per week. At the end of the summer term we had 26 children and 9 due to start school in September 2022.

Although our numbers are good we continue to struggle due to increasing overheads. Our staff to children ratio is often higher than the minimum required as we have children with special educational needs. Some of this is funded by the government and some is funded by the pre-school. Our staff turnover is generally low but this year saw some changes. Two members of staff left, we recruited four new team members and have taken on an apprentice so associated costs have been higher than usual. We borrowed again from our contingency fund in the Autumn term and have not been able to put back this or the amount borrowed from the previous year. We also used some money from our fundraising account to cover costs.

In addition to the government funding received for 3-4- year-olds and some eligible 2-year-olds, we receive Pupil Premium funding for some eligible children. This is used to support those children either in the setting or at home.

### **Fundraising**

Our income from fundraising activities increased this year by £600 and we hope to continue in the same way with some bigger events planned. We will also be applying for grants for specific projects such as the outside play area so we can make improvements to the setting. We rely heavily on fundraising, donations and support from the local community which we are greatly appreciative of.

### **Reserve policy**

We aim to hold cash at bank of not less than one term's operating costs in unrestricted funds. These funds are required to meet immediate every day running costs, for example staff cost.

Approved by the Trustees on 22<sup>nd</sup> June 2023 and signed on its behalf by



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**Helen Chubb**  
Treasurer

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2022**  
**Receipts and Payments account:**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
<b>RECEIPTS</b>				
Nursery income & HCC NEG funding	75,475	-	75,475	60,663
Donations	-	-	-	-
Outings/Events	230	-	230	180
Fund raising activities	742	-	742	142
Other Nursery receipts	104	-	104	94
Furlough grant	-	-	-	-
Bank interest	5	-	5	2
	<u>76,556</u>	<u>-</u>	<u>76,556</u>	<u>61,081</u>
<b><u>TOTAL RECEIPTS</u></b>				
<b>PAYMENTS</b>				
Rent	15,637		15,637	12,316
Staff costs	56,816		56,816	49,859
Music Teacher	-		-	105
Staff uniforms	84		84	65
Insurance	942		942	925
Consumables and food vouchers	1,735		1,735	1,727
Equipment	25		25	164
Administration	3,516		3,516	2,621
Repairs and renewals	209		209	347
Membership subscriptions	397		397	400
Independent Examination	456		456	420
Professional fees	-		-	-
Outings & Events	788		788	417
	<u>80,605</u>	<u>-</u>	<u>80,605</u>	<u>69,366</u>
<b><u>TOTAL PAYMENTS</u></b>				
<b><u>SURPLUS /EXCESS OF PAYMENTS</u></b>				
<b><u>OVER RECEIPTS</u></b>	- 4,049	- -	4,049 -	8,285
Cash funds brought forward	23,007	-	23,007	31,292
	<u>18,958</u>	<u>-</u>	<u>18,958</u>	<u>23,007</u>
<b>TOTAL CARRIED FORWARD</b>				

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2022**  
**Statement of Assets and Liabilities**

Notes	Unrestricted Funds £	Restricted Funds £
<b>MONETARY ASSETS</b>		
Pre-school Current account	4,977	-
Santander savings account	10,912	
HSBC Fundraiser account	3,061	
Pre-school Petty cash	8	-
	<hr/>	<hr/>
<b>TOTAL MONETARY ASSETS</b>	<b>18,958</b>	<b>-</b>
	<hr/>	<hr/>
<b>LIABILITIES</b>		
PAYE tax & NI	303	
Pension	87	
<b>FIXED ASSETS</b>		
Equipment	5,000	

Approved on behalf of the Trustees



\_\_\_\_\_  
Lorraine Thompson  
Chairperson



\_\_\_\_\_  
Helen Chubb  
Treasurer

22<sup>nd</sup> June 2023

**STEPPING STONES PRESCHOOL PLAYGROUP**

England & Wales - Charity number 1030424

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# Accounts

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**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2021**  
**FOR**  
**STEPPING STONES**  
**PRE-SCHOOL PLAYGROUP**

**Stepping Stones Pre-school Playgroup**

**Contents of the Accounts**  
**Year ended 31<sup>st</sup> August 2021**

	<b>Page</b>
<b>Independent Accountants' Report</b>	<b>1</b>
<b>Statement of Trustees Responsibilities</b>	<b>2</b>
<b>Trustees' Report</b>	<b>3 - 4</b>
<b>Receipts and payments</b>	<b>5</b>
<b>Statement of Assets and Liabilities</b>	<b>6</b>

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2021**

I report to the Trustees on my examination of the accounts of Stepping Stones Pre-school playgroup for the year ended 31st August 2021.

**Respective responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



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Kerry O'Neill BA (Hons) FCCA  
KJO Accountancy Services Limited

26<sup>th</sup> May 2022

Chartered Certified Accountants  
Fairmile, Whitsbury Road  
Tinkers Cross  
Fordingbridge  
Hampshire  
SP6 1NQ

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2021**

**Statement of Trustees Responsibilities**

The Charities Acts requires the officials, as charity trustees, to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees should show best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the accounts comply with Charity law. The Trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Approved by the Board of Trustees



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Lorraine Thompson

10<sup>th</sup> June 2022

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2021**

**Trustees Report**

**Reference and Administration**

The charity name:	Stepping Stones Pre-school play group
Charity Number:	1030424
Ofsted	511673
Address:	Avonway Community Centre 36 Shaftesbury Street Fordingbridge Hampshire SP6 1JF
Telephone	01425 653517

**Names of the trustees who managed the trust during the year**

Lorraine Thompson	Chairperson
Clare Paterson	Secretary
Janine Slattery	Treasurer

**Objectives and Activities**

The object of the charity is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for their needs of their children through community groups.

**Public benefit**

Stepping Stones preschool is for the provision of affordable Early Years educational childcare, for the public benefit, for all children aged 2-5 years from Fordingbridge and the surrounding area. It is delivered by providing fully qualified staff and suitable resources and equipment in accordance with EYFS guidelines. It is a non-profit making organisation run by a parent committee comprising of unpaid volunteers (Trustees) where any funds raised are reinvested into the preschool to improve and enhance the provision of childcare within the community. Flexible hours are offered within the opening times of 8.45am-4pm to suit individual requirements.

**Review of the Year**

We started in the Autumn Term with 18 children doing a total of 136 sessions. It was a good number of children for September, but the number of sessions was low due to the young age. At the end of the summer term, we had 25 children attending a total of 198 sessions. Despite there being a lockdown in January, we were able to carry on as normal with lots of additional cleaning in place.

Although the funding received from the government has increased, so have our overheads. Our staffing costs have been steadily increasing due to the higher ratio required for two-year-olds. The National living wage continues to increase, along with employer pension contributions to those eligible. We had to borrow from our contingency fund in the Autumn term to meet costs and have not yet been able to put this back. We proceeded carefully throughout the year avoiding unnecessary spending and as a result were unable to invest in very much for the preschool in terms of equipment and resources. Despite this, we ended the year with an excess of payments of just over £8,000. This has been absorbed by funds in our fundraising account and our contingency fund but is not sustainable.

We have made changes to our fees policy this year to alleviate the problem with unpaid fees.

In addition to the funding received from the government for 3- 4-year-olds and eligible 2-year-olds, Stepping Stones also receive Pupil Premium which use to benefit all the children where we can but in particular, the children in receipt of Pupil Premium. During this period, we also started receiving funding specifically to provide eligible children with food vouchers during the holiday periods.

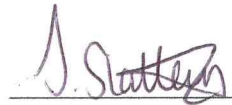
**Fundraising**

Fundraising opportunities were limited as the annual events such as the Fordingbridge Festival’ and ‘Christmas in Fordingbridge’ cancelled due to Covid-19. We were also aware that the last couple of years have been difficult for many families. Money received from raffles etc. was £150.00

**Reserve policy**

We aim to hold cash at bank of not less than one term’s operating costs in unrestricted funds. These funds are required to meet immediate every day running costs, for example staff cost.

Approved by the Trustees on 10<sup>th</sup> June 2022 and signed on its behalf by



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**Janine Slattery**  
**Treasurer**

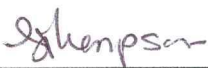
**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2021**  
**Receipts and Payments account;**


	Unrestricted Funds £	Restricted Funds £	Total Funds £	2020 £
<b>RECEIPTS</b>				
Nursery income & HCC NEG funding	60,663	-	60,663	54,564
Donations	-	-	-	-
Outings/Events	180	-	180	44
Fund raising activities	142	-	142	317
Other Nursery receipts	94	-	94	60
Furlough grant	-	-	-	1,672
Bank interest	2	-	2	60
	<u>61,081</u>	<u>-</u>	<u>61,081</u>	<u>56,717</u>
<b><u>TOTAL RECEIPTS</u></b>				
<b>PAYMENTS</b>				
Rent	12,316		12,316	9,304
Staff costs	49,859		49,859	44,904
Music Teacher	105		105	345
Staff uniforms	65		65	-
Insurance	925		925	924
Consumables and food vouchers	1,727		1,727	219
Equipment	164		164	992
Administration	2,621		2,621	1,911
Repairs and renewals	347		347	155
Membership subscriptions	400		400	417
Independent Examination	420		420	456
Professional fees	-		-	40
Outings & Events	417		417	1,046
	<u>69,366</u>	<u>-</u>	<u>69,366</u>	<u>60,713</u>
<b><u>TOTAL PAYMENTS</u></b>				
<b><u>SURPLUS /EXCESS OF PAYMENTS</u></b>				
<b><u>OVER RECEIPTS</u></b>	- 8,285	- -	8,285 -	3,996
Cash funds brought forward	31,292	-	31,292	35,288
	<u>23,007</u>	<u>-</u>	<u>23,007</u>	<u>31,292</u>
<b>TOTAL CARRIED FORWARD</b>				

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2021**  
**Statement of Assets and Liabilities**

Notes	Unrestricted Funds £	Restricted Funds £
<b>MONETARY ASSETS</b>		
Pre-school Current account	3,643	-
HSBC BMM Savings account	43	
Santander savings account	14,907	
HSBC Fundraiser account	4,410	
Pre-school Petty cash	4	-
	<hr/>	<hr/>
<b>TOTAL MONETARY ASSETS</b>	<b>23,007</b>	<b>-</b>
	<hr/>	<hr/>
<b>LIABILITIES</b>		
PAYE tax & NI	444	
Pension	116	
<b>FIXED ASSETS</b>		
Equipment	5,000	

Approved on behalf of the Trustees

  
 \_\_\_\_\_  
 Lorraine Thompson  
 Chairperson

  
 \_\_\_\_\_  
 Janine Slattery  
 Treasurer

10<sup>th</sup> June 2022

**STEPPING STONES PRESCHOOL PLAYGROUP**

England & Wales - Charity number 1030424

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# Accounts

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CHARITY NUMBER: 1030424



**RECEIPTS AND PAYMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 31ST AUGUST 2020**  
**FOR**  
**STEPPING STONES**  
**PRE-SCHOOL PLAYGROUP**

**Stepping Stones Pre-school Playgroup**

**Contents of the Accounts**  
**Year ended 31<sup>st</sup> August 2020**

	Page
Independent Accountants' Report	1
Statement of Trustees Responsibilities	2
Trustees' Report	3 - 4
Receipts and payments	5
Statement of Assets and Liabilities	6

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2020**

I report to the Trustees on my examination of the accounts of Stepping Stones Pre-school playgroup for the year ended 31st August 2020.

**Respective responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

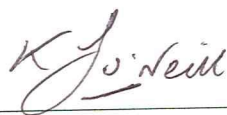
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. Accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Kerry O'Neill BA (Hons) FCCA  
KJO Accountancy Services Limited

Chartered Certified Accountants  
Fairmile, Whitsbury Road  
Tinkers Cross  
Fordingbridge  
Hampshire  
SP6 1NQ

2<sup>nd</sup> June 2021

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2020**

**Statement of Trustees Responsibilities**

The Charities Acts requires the officials, as charity trustees, to prepare accounts for each financial year which give a true and fair view of its financial activities during the year and of its financial position at the end of the year. In preparing the accounts the trustees should show best practice and:

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- follow applicable accounting standards and the Charities SORP, disclosing and explaining any departures in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which are such to disclose, with reasonable accuracy, the financial position of the Charity at any time, and to enable them as trustees to ensure that the accounts comply with Charity law. The Trustees are also responsible for safeguarding the Charity's assets and ensuring their proper application in accordance with Charity law, and hence for taking reasonable steps for the prevention and detection of error, fraud and other irregularities.

Approved by the Board of Trustees



Lorraine Thompson

Dated 16<sup>th</sup> June 2021

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2020**

**Trustees Report**

**Reference and Administration**

The charity name:	Stepping Stones Pre-school play group
Charity Number:	1030424
Ofsted	511673
Address:	Avonway Community Centre 36 Shaftesbury Street Fordingbridge Hampshire SP6 1JF
Telephone	01425 653517

**Names of the trustees who managed the trust during the year**

Lorraine Thompson	Chairperson
Clare Paterson	Secretary
Janine Slattery	Treasurer

**Objectives and Activities**

The object of the charity is to enhance the development and education of children under statutory school age by encouraging parents to understand and provide for their needs of their children through community groups.

**Public benefit**

Stepping Stones preschool is for the provision of affordable Early Years educational childcare, for the public benefit, for all children aged 2-5 years from Fordingbridge and the surrounding area. It is delivered by providing fully qualified staff and suitable resources and equipment in accordance with EYFS guidelines. It is a non-profit making organisation run by a parent committee comprising of unpaid volunteers (Trustees) where any funds raised are reinvested into the preschool to improve and enhance the provision of childcare within the community. Flexible hours are offered within the opening times of 8.45am-4pm to suit individual requirements.

**Review of the Year**

We started the Autumn term well with a healthy 20 children on the register, although the number of sessions per week was only 122. This was due to the children being young. The numbers rose to 26 by the start of the Spring term but then of course, the country went into Lockdown.

Throughout the lockdown, the government continued to pay for those children that were funded through Hampshire County Council in the normal way, but we did not receive the income from the families that paid for extra or unfunded sessions. This amounted to approximately £897.00 per month.

The funding received, enabled us to continue to pay some staff and keep the pre-school running. This time was used to continue with on-line training or to carry out other administration jobs such as funding, accounting, emails etc. We were only able to furlough staff to the value of our lost income but this we did, which was a great help. 3 members of staff were furloughed. We had paid our Spring term rent in advance but did not seek a discount for the short time in March that we were not in. This decision seemed only right as we were not expected to return the funding received for the same period.

During the start of the summer term, we remained in Lockdown and did not pay rent for this period. We returned to pre-school on the 1<sup>st</sup> of June, but our sessions were limited to 3 mornings a week (Mon, Wed and Fri), 09:00 to 12:00. We looked at Government advice at the time and limited the number of children returning to those who would be starting school in September 2020. This worked well and we believe the children had a nice, 'normal time' while they were in.

We ended August 2020 with £957.42 in outstanding fees. Of this amount, £573.52 remains. We continue to pursue this, and small payments have been forthcoming. During the Spring term of this year, we changed our policy and now ask parents to pay in advance. This is working and we will continue to review but children's welfare is always our priority and must be taken into consideration when deciding whether a child with outstanding debt can attend.

2019/2020 was not a normal year and we ended with a deficit of £3,996.00. Fortunately, our reserves were healthy with £8561.67 in our current account, £4,262.91 in our fundraising account, £42.46 in an historic account and £18,405.82 in our Contingency fund.

In addition to the funding received from the government for 3- 4-year-olds and eligible 2-year-olds, Stepping Stones also receive Pupil Premium which in the past we have used towards extra curricula activities such as music lessons and cooking lessons which benefit all the children.

### **Fundraising**

Fundraising was difficult during the lockdown period but prior to that we raised £302.00 from a sponsored obstacle course, selling Christmas crafts and a Christmas raffle. As previously mentioned, the balance in the fundraising account was £4,262.91 as of the 31<sup>st</sup> of August 2020.

We also received £24.96 from Easy Fundraising donations.

### **Reserve policy**

We aim to hold cash at bank of not less than one term's operating costs in unrestricted funds. These funds are required to meet immediate every day running costs, for example staff cost.

Approved by the Trustees on 16<sup>th</sup> June 2021 and signed on its behalf by



**Janine Slattery**  
Treasurer

**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2020**  
**Receipts and Payments account:**

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2019 £
<b>RECEIPTS</b>				
Nursery income & HCC NEG funding	54,564	-	54,564	75,885
Donations	-	-	-	6,757
Outings/Events	44	-	44	332
Fund raising activities	317	-	317	258
Other Nursery receipts	60	-	60	235
Furlough grant	1,672	-	1,672	-
Bank interest	60	-	60	63
<b><u>TOTAL RECEIPTS</u></b>	56,717	-	56,717	83,530
<b>PAYMENTS</b>				
Rent	9,304		9,304	11,962
Staff costs	44,137		44,137	56,504
Music Teacher	345		345	570
Staff training and travel	767		767	1,833
Staff uniforms	-		-	117
Insurance	924		924	914
Consumables	219		219	410
Equipment	992		992	3,568
Administration	1,911		1,911	2,851
Repairs and renewals	155		155	630
Membership subscriptions	417		417	595
Independent Examination	456		456	420
Professional fees	40		40	100
Outings & Events	1,046		1,046	1,136
<b><u>TOTAL PAYMENTS</u></b>	60,713	-	60,713	81,610
<b><u>SURPLUS /EXCESS OF PAYMENTS OVER RECEIPTS</u></b>	-	3,996	-	-
Cash funds brought forward	35,288	-	35,288	33,368
<b>TOTAL CARRIED FORWARD</b>	31,292	-	31,292	35,288


**Stepping Stones Pre-school Playgroup**  
**Year ended 31<sup>st</sup> August 2020**  
**Statement of Assets and Liabilities**

Notes	Unrestricted Funds £	Restricted Funds £
<b>MONETARY ASSETS</b>		
Pre-school Current account	8,562	-
HSBC BMM Savings account	42	
Santander savings account	18,406	
HSBC Fundraiser account	4,263	
Pre-school Petty cash	19	-
	<hr/>	<hr/>
<b>TOTAL MONETARY ASSETS</b>	<b>31,292</b>	<b>-</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>LIABILITIES</b>		
Outstanding fees	957	
PAYE tax & NI	569	
Pension	29	
<b>FIXED ASSETS</b>		
Equipment	5,000	

Approved on behalf of the Trustees



\_\_\_\_\_  
Lorraine Thompson  
Chairperson



\_\_\_\_\_  
Janine Slattery  
Treasurer

Dated 16<sup>th</sup> June 2021