



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 31st 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 31st August 2022

I report to the Trustees on my examination of the accounts of Stepping Stones Pre-school playgroup for the year ended 31st August 2022.

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

16th June 2023

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

Stepping Stones Pre-school Playgroup
Year ended 31st August 2022

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

22nd June 2023

Stepping Stones Pre-school Playgroup
Year ended 31st August 2022

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

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 22nd June 2023 and signed on its behalf by



Helen Chubb
Treasurer

Stepping Stones Pre-school Playgroup
Year ended 31st August 2022
Receipts and Payments account:

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2021 £
RECEIPTS				
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
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL RECEIPTS</u>	76,556	-	76,556	61,081
	<hr/>	<hr/>	<hr/>	<hr/>
PAYMENTS				
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
	<hr/>	<hr/>	<hr/>	<hr/>
<u>TOTAL PAYMENTS</u>	80,605	-	80,605	69,366
	<hr/>	<hr/>	<hr/>	<hr/>
<u>SURPLUS /EXCESS OF PAYMENTS</u>				
<u>OVER RECEIPTS</u>	- 4,049	- -	4,049 -	8,285
	<hr/>	<hr/>	<hr/>	<hr/>
Cash funds brought forward	23,007	-	23,007	31,292
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL CARRIED FORWARD	18,958	-	18,958	23,007
	<hr/>	<hr/>	<hr/>	<hr/>

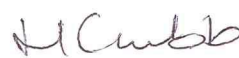
Stepping Stones Pre-school Playgroup
Year ended 31st August 2022
Statement of Assets and Liabilities

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

Approved on behalf of the Trustees



 Lorraine Thompson
 Chairperson



 Helen Chubb
 Treasurer

22nd June 2023