

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

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Year ended 31st August 2024

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Stepping Stones Pre-school Playgroup
Year ended 31st 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 31st 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...06.../2025

Stepping Stones Pre-school Playgroup
Year ended 31st 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 5th 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.../05.../ 2025 and signed on its behalf by



Helen Chubb
Treasurer

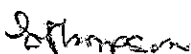
Stepping Stones Pre-school Playgroup
Year ended 31st August 2024
Receipts and Payments account:

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2023 £
RECEIPTS				
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>TOTAL RECEIPTS</u>	89,586	3,315	92,900	81,301
PAYMENTS				
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>TOTAL PAYMENTS</u>	78,241	1,500	79,741	93,203
<u>SURPLUS /EXCESS OF PAYMENTS</u>				
<u>OVER RECEIPTS</u>	11,345	1,815	13,159	-11,902
Cash funds brought forward	7,056	0	7,056	18,958
TOTAL CARRIED FORWARD	18,400	1,815	20,215	7,056

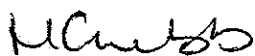
Stepping Stones Pre-school Playgroup
Year ended 31st August 2024
Statement of Assets and Liabilities

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

Approved on behalf of the Trustees



 Lorraine Thompson
 Chairperson



 Helen Chubb
 Treasurer

Date 13/06/25