

# STEPPING STONES OF CHESTER

England & Wales · Charity number 1070081

## Details

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**Other names** STEPPING STONES PRE-SCHOOL

**Status** Registered

**Legal form** Other

**Registered** 1998-06-16

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

## Contact

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**Address** J H Godwin Cp School  
Melbourne Road  
Blacon  
Chester  
CH1 5JG

**Phone** 01244372446

**Email** [steppingstones\\_preschool@hotmail.co.uk](mailto:steppingstones_preschool@hotmail.co.uk)

## 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:** THE CHARITY IS A COMMUNITY RUN ORGANISATION PROVIDING CARE AND EDUCATION FOR CHILDREN AGED FROM 2-4 YEARS. WE PROVIDE ACTIVITIES TO MEET THE NEEDS AND STAGES OF DEVELOPMENT FOR THE CHILDREN. THE ACTIVITIES ARE OUTDOORS AND INDOORS AND THE CHILDREN ARE ABLE TO ACCESS THESE ON A DAILY BASIS, THE ACTIVITIES PROVIDED ARE ADULT AND CHILD INITIATED.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People

## Geography

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- Cheshire West & Chester

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£246,319	£250,221	-	-
2023-12-31	£232,430	£244,962	-	-
2022-12-31	£210,698	£191,329	-	-
2021-12-31	£130,168	£187,883	-	-
2020-12-31	£230,738	£216,318	-	-

## Trustees

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Name	Role	Appointed
Linda Jones		2022-08-31
Sophie Thompson		2025-04-15

**STEPPING STONES OF CHESTER**

England & Wales - Charity number 1070081

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# Accounts

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# Trustees' Annual Report for the period

Period start date: 1 1 2024  
 Period end date: 31 12 2024  
 From To

## Section A Reference and administration details

Charity name: Stepping Stones Preschool

Other names charity is known by:

Registered charity number (if any): 1070081

Charity's principal address: Stepping Stones Preschool  
 Melbourne Road  
 Blacon  
 Postcode: CH1 5JG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda Jones	Chair		
2	Sophie Thompson			
3	Heather Edwards			
4	Janette Trenholm			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

## Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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## Section F Other optional information

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## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Linda Jones	
Position (eg Secretary, Chair, etc)	Chair	
Date	30.9.25	

**Summary of the main achievements of the charity during the year**

The preschool operates across two sites: a classroom within the main school building for children aged 3–4 years, and a modular unit on the school grounds for children aged 2–3 years.

Enrolment numbers have steadily increased throughout the year.

Our staff remain committed to professional development, ensuring they are up to date with mandatory training and framework requirements. All team members have successfully completed safeguarding training, along with a range of online courses relevant to early years education and the curriculum.

This year, we've experienced several staffing changes. A number of team members have moved on to other Early Years settings, and we are delighted to welcome two new colleagues—one already fully qualified at Level 3 and another who is currently working towards achieving her Level 3 qualification.

Parent partnerships continue to be a priority. Families were invited to enjoy our preschool nativity in December and to take part in play-and-stay sessions in both age groups. These events were well attended and gave families the opportunity to share in their children's learning and activities.

We also worked in collaboration with JH Godwin Primary School to host a literacy morning for preschool parents, offering valuable insight into the skills their children will develop in preparation for starting reception.

In July, we held a successful sports day with excellent family participation, creating a lively and celebratory community atmosphere.

We have also partnered with an Early Years Worker from Balcon Children's Centre to deliver termly Ready Steady Read sessions for our 2–3-year-olds. These interactive sessions encourage parental involvement in storytelling and related activities, while also providing families with access to additional advice and support if needed.

The committee operates on a voluntary basis, with all members generously giving their time. Parents are welcome to join at any stage.

Special thanks go to Janette Trenholm, Manager of the Pre-School, and to all committee members for their dedication. We are also grateful for the invaluable support and guidance provided by the Early Years Advisory Service.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

supportive environment. We are committed to working in partnership with parents and all stakeholders involved in the childcare profession.

The Preschool is open Monday to Friday during term time, offering sessional day care in a nurturing and stimulating environment for children aged 2 years up to statutory school age.

Children are cared for and supported by a team of highly qualified and dedicated staff, committed to delivering the highest standards of early years education.

We actively encourage parental involvement, both in the management of the Preschool and in supporting their child's learning and development, within the setting and at home.

The Preschool also provides advice and guidance on a wide range of issues relating to children's development and wellbeing. Opportunities such as literacy open mornings help to foster a love of reading, while stay-and-play sessions encourage parent-child engagement within the setting.

Parents meet regularly with their child's key person to review progress and share updates. This partnership approach benefits both children and families, building confidence and deepening understanding of child development.

Our setting warmly welcomes all families, regardless of background, ability, gender, faith, or ethnicity.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

## Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

## Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document <small>(eg. trust deed, constitution)</small>	Pre School Alliance constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Trust
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Parents are invited to AGM, trustees are invited to stand and then appointed by election and check procedures.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Stepping Stones Pre school is registered with OFSTED reg No 305344 and is a member of the Pre School Learning Alliance.

Stepping Stones Pre school offers child care and education to the local community and has been operating for in excess of 30 years.

We are registered as Early Years Providers with OFSTED. Our average sessional number of children is approximately 60.

The Pre school reviews all current policies and procedures on a regular basis. The review process is ongoing. The Pre school has a child protection policy in place which includes safer recruitment procedures and statutory requirements. Staff DBS checks are carried out in line with recommended guidance (every 3 years).

All committee members give there time voluntarily and receive no remuneration or benefits.

The Pre school is led by an enthusiastic, committed and dedicated team of qualified staff. The group is supported by a voluntary management committee made up by parents.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The Preschool receives support from the Cheshire West and Chester Early Years team.

We maintain strong links with the local primary school on site, ensuring good practice and smooth transitions for children moving from the preschool environment into full-time education.

Our aim is to provide high-quality, affordable, and accessible childcare for children aged 2 years up to statutory school age, within a safe and

Stepping Stones of Chester

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

	31.12.24 £	31.12.23 £
<b>INCOME</b>		
<b>Grants</b>	233,295	215,007
Grants including NEG Funding		
<b>Other trading activities</b>	11,756	16,263
Fee income	1,090	1,026
Milk income	<u>12,846</u>	<u>17,289</u>
<b>Investment income</b>	178	134
Deposit account interest	<u>178</u>	<u>134</u>
<b>Total incoming resources</b>	246,319	232,430
<b>EXPENDITURE</b>		
<b>Other trading activities</b>	13,559	14,414
Activities and materials	198,022	189,695
Wages	4,793	5,034
Consumables (food)	1,123	1,146
Milk cost	1,130	871
Courses/meetings	869	829
Insurance	220	501
Uniform	11,961	5,696
Premises expenses	47	151
Bank loan interest	<u>231,724</u>	<u>218,337</u>
<b>Investment management costs</b>	2,623	2,147
Property repairs		
<b>Support costs</b>		
<b>Finance</b>	13,399	12,351
Administration expenses	1,620	1,400
Consultants	855	10,727
Other expenses	<u>15,874</u>	<u>24,478</u>
<b>Total resources expended</b>	<u>250,221</u>	<u>244,962</u>
<b>Net expenditure</b>	<u><u>(3,902)</u></u>	<u><u>(12,532)</u></u>

This page does not form part of the statutory financial statements

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2024  
for  
Stepping Stones of Chester**

DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

# Stepping Stones of Chester

## Contents of the Financial Statements for the Year Ended 31 December 2024

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**Stepping Stones of Chester**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims**

The objective of the charity is the provision of childcare.

**Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives, and in planning future activities.

**FINANCIAL REVIEW**

**Financial position**

As at 31 December 2024 there was cash at bank and in hand of £31,936 (2024 - £35,750). During the year there was a net of income/(expenditure) of (£12,666) (2023: £12,532).

**Principal funding sources**

The principal source of funding is grants. During the year grants totalling £233,295 (2023 £215,007) were received.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1070081

**Principal address**

J H Godwin CP School  
Melbourne Road  
Blacon  
Chester  
Cheshire  
CH1 5JG

**Trustees**

Mrs L S Jones  
Ms E Roper  
Ms L Evans  
Ms H Edwards  
Ms S Thompson (appointed 15.4.25)

**Independent Examiner**

Steven Mark Greensill FCA  
DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

**Stepping Stones of Chester**  
**Report of the Trustees**  
**for the Year Ended 31 December 2024**

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

.....  
Mrs L S Jones - Trustee

**Independent Examiner's Report to the Trustees of  
Stepping Stones of Chester**

**Independent examiner's report to the trustees of Stepping Stones of Chester**

I report to the charity trustees on my examination of the accounts of Stepping Stones of Chester (the Trust) for the year ended 31 December 2024.

**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 Act and in carrying out my examination I have followed all 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 the 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.

Steven Mark Greensill FCA

DJH Wirral & Chester Limited  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

Date: .....

## Stepping Stones of Chester

### Statement of Financial Activities for the Year Ended 31 December 2024

				31.12.24	31.12.23
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Grants		233,295	-	233,295	215,007
Other trading activities	2	12,846	-	12,846	17,289
Investment income	3	-	178	178	134
<b>Total</b>		<u>246,141</u>	<u>178</u>	<u>246,319</u>	<u>232,430</u>
 <b>EXPENDITURE ON</b>					
Other trading activities	4	234,347	-	234,347	209,955
Support costs		15,874	-	15,874	35,007
<b>Total</b>		<u>250,221</u>	<u>-</u>	<u>250,221</u>	<u>244,962</u>
<b>NET INCOME/(EXPENDITURE)</b>		(4,080)	178	(3,902)	(12,532)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		16,289	15,462	31,751	44,283
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>12,209</u></u>	<u><u>15,640</u></u>	<u><u>27,849</u></u>	<u><u>31,751</u></u>

The notes form part of these financial statements

**Stepping Stones of Chester**

**Statement of Financial Position  
31 December 2024**

				31.12.24	31.12.23
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		16,296	15,640	31,936	35,750
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,087)	-	(4,087)	(3,999)
<b>NET CURRENT ASSETS</b>		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
<b>NET ASSETS</b>		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>27,849</u>	<u>31,751</u>
<b>TOTAL FUNDS</b>				<u>27,849</u>	<u>31,751</u>

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

.....  
L S Jones - Trustee

## Stepping Stones of Chester

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company, rounded to the nearest £1.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	31.12.24	31.12.23
	£	£
Fee income	11,756	16,263
Milk income	1,090	1,026
	<u>12,846</u>	<u>17,289</u>

## Stepping Stones of Chester

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

#### 3. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	178	134
	<u>          </u>	<u>          </u>

#### 4. OTHER TRADING ACTIVITIES

##### Investment management costs

	31.12.24	31.12.23
	£	£
Property repairs	2,623	2,147
	<u>          </u>	<u>          </u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

##### Trustees' expenses

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

#### 6. STAFF COSTS

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

	31.12.24	31.12.23
Support staff	-	10
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

#### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>INCOME FROM</b>			
Grants	215,007	-	215,007
Other trading activities	17,289	-	17,289
Investment income	-	134	134
<b>Total</b>	<u>232,296</u>	<u>134</u>	<u>232,430</u>
<b>EXPENDITURE ON</b>			
Other trading activities	209,955	-	209,955
Support costs	35,007	-	35,007
<b>Total</b>	<u>244,962</u>	<u>-</u>	<u>244,962</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,666)	134	(12,532)

Stepping Stones of Chester

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	28,955	15,328	44,283
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>16,289</u>	<u>15,462</u>	<u>31,751</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.24 £	31.12.23 £
Bank loans and overdrafts (see note 9)	280	-
Taxation and social security	2,023	2,499
Other creditors	1,784	1,500
	<u>4,087</u>	<u>3,999</u>

9. LOANS

An analysis of the maturity of loans is given below:

	31.12.24 £	31.12.23 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>280</u>	<u>-</u>

10. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	16,289	(4,080)	12,209
Designated fund - Building rental	15,462	178	15,640
	<u>31,751</u>	<u>(3,902)</u>	<u>27,849</u>
<b>TOTAL FUNDS</b>	<u>31,751</u>	<u>(3,902)</u>	<u>27,849</u>

Stepping Stones of Chester

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

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	246,141	(250,221)	(4,080)
Designated fund - Building rental	178	-	178
	<u>246,319</u>	<u>(250,221)</u>	<u>(3,902)</u>
<b>TOTAL FUNDS</b>	<u>246,319</u>	<u>(250,221)</u>	<u>(3,902)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	28,955	(12,666)	16,289
Designated fund - Building rental	15,328	134	15,462
	<u>44,283</u>	<u>(12,532)</u>	<u>31,751</u>
<b>TOTAL FUNDS</b>	<u>44,283</u>	<u>(12,532)</u>	<u>31,751</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,296	(244,962)	(12,666)
Designated fund - Building rental	134	-	134
	<u>232,430</u>	<u>(244,962)</u>	<u>(12,532)</u>
<b>TOTAL FUNDS</b>	<u>232,430</u>	<u>(244,962)</u>	<u>(12,532)</u>

**Stepping Stones of Chester**

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

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	28,955	(16,746)	12,209
Designated fund - Building rental	15,328	312	15,640
	<u>44,283</u>	<u>(16,434)</u>	<u>27,849</u>
<b>TOTAL FUNDS</b>	<u><u>44,283</u></u>	<u><u>(16,434)</u></u>	<u><u>27,849</u></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 £
<b>Unrestricted funds</b>			
General fund	478,437	(495,183)	(16,746)
Designated fund - Building rental	312	-	312
	<u>478,749</u>	<u>(495,183)</u>	<u>(16,434)</u>
<b>TOTAL FUNDS</b>	<u><u>478,749</u></u>	<u><u>(495,183)</u></u>	<u><u>(16,434)</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Stepping Stones of Chester**

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

	31.12.24 £	31.12.23 £
<b>INCOME</b>		
<b>Grants</b>		
Grants including NEG Funding	233,295	215,007
<b>Other trading activities</b>		
Fee income	11,756	16,263
Milk income	1,090	1,026
	12,846	17,289
<b>Investment income</b>		
Deposit account interest	178	134
	178	134
<b>Total incoming resources</b>	246,319	232,430
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Activities and materials	13,559	14,414
Wages	198,022	189,695
Consumables (food)	4,793	5,034
Milk cost	1,123	1,146
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	231,724	218,337
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Property repairs	2,623	2,147
<b>Support costs</b>		
<b>Finance</b>		
Administration expenses	13,399	12,351
Consultants	1,620	1,400
Other expenses	855	10,727
	15,874	24,478
Total resources expended	250,221	244,962
<b>Net expenditure</b>	(3,902)	(12,532)

This page does not form part of the statutory financial statements

**STEPPING STONES OF CHESTER**

England & Wales - Charity number 1070081

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# Accounts

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REGISTERED CHARITY NUMBER: 1070081

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2023  
for  
Stepping Stones of Chester**

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

## Stepping Stones of Chester

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## **Stepping Stones of Chester**

### **Report of the Trustees for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 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 aims**

The objective of the charity is the provision of childcare.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives, and in planning future activities.

#### **FINANCIAL REVIEW**

##### **Financial position**

As at 31 December 2023 there was cash at bank and in hand of £35,750 (2022 - £48,502). During the year there was a net of income/(expenditure) of (£12,532) (2022: £19,369).

##### **Principal funding sources**

The principal source of funding is grants. During the year grants totalling £225,537 (2022 £152,622) were received.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1070081

##### **Principal address**

J H Godwin CP School  
Melbourne Road  
Blacon  
Chester  
Cheshire  
CH1 5JG

##### **Trustees**

Mrs L S Jones  
Ms E Roper  
Ms L Evans  
Ms H Edwards

##### **Independent Examiner**

Steven Mark Greensill FCA  
Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

**Stepping Stones of Chester**  
**Report of the Trustees**  
**for the Year Ended 31 December 2023**

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

.....  
Mrs L S Jones - Trustee

**Independent Examiner's Report to the Trustees of  
Stepping Stones of Chester**

**Independent examiner's report to the trustees of Stepping Stones of Chester**

I report to the charity trustees on my examination of the accounts of Stepping Stones of Chester (the Trust) for the year ended 31 December 2023.

**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 Act and in carrying out my examination I have followed all 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 the 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.

Steven Mark Greensill FCA

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

Date: .....

Stepping Stones of Chester

Statement of Financial Activities  
for the Year Ended 31 December 2023

				31.12.23	31.12.22
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Grants		215,007	-	215,007	152,621
Other trading activities	2	17,289	-	17,289	58,059
Investment income	3	-	134	134	18
<b>Total</b>		<u>232,296</u>	<u>134</u>	<u>232,430</u>	<u>210,698</u>
<b>EXPENDITURE ON</b>					
Other trading activities	4	209,955	-	209,955	171,984
Support costs		35,007	-	35,007	19,345
<b>Total</b>		<u>244,962</u>	<u>-</u>	<u>244,962</u>	<u>191,329</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,666)	134	(12,532)	19,369
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		28,955	15,328	44,283	24,914
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>16,289</u></u>	<u><u>15,462</u></u>	<u><u>31,751</u></u>	<u><u>44,283</u></u>

The notes form part of these financial statements

Stepping Stones of Chester

Statement of Financial Position  
31 December 2023

			31.12.23	31.12.22
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		20,288	15,462	35,750
<b>CREDITORS</b>				
Amounts falling due within one year	8	(3,999)	-	(3,999)
<b>NET CURRENT ASSETS</b>		<u>16,289</u>	<u>15,462</u>	<u>31,751</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		16,289	15,462	31,751
<b>NET ASSETS</b>		<u>16,289</u>	<u>15,462</u>	<u>31,751</u>
<b>FUNDS</b>	9			
Unrestricted funds				31,751
<b>TOTAL FUNDS</b>				<u>31,751</u>

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

.....  
L S Jones - Trustee

## Stepping Stones of Chester

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company, rounded to the nearest £1.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	31.12.23	31.12.22
	£	£
Fee income	16,263	57,386
Milk income	1,026	673
	<u>17,289</u>	<u>58,059</u>

Stepping Stones of Chester

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

3. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Deposit account interest	134	18
	<u>          </u>	<u>          </u>

4. OTHER TRADING ACTIVITIES

Investment management costs

	31.12.23	31.12.22
	£	£
Property repairs	2,147	2,600
	<u>          </u>	<u>          </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

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

6. STAFF COSTS

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

	31.12.23	31.12.22
Support staff	10	10
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>INCOME FROM</b>			
Grants	152,621	-	152,621
Other trading activities	58,059	-	58,059
Investment income	-	18	18
<b>Total</b>	<u>210,680</u>	<u>18</u>	<u>210,698</u>
<b>EXPENDITURE ON</b>			
Other trading activities	171,984	-	171,984
Support costs	19,345	-	19,345
<b>Total</b>	<u>191,329</u>	<u>-</u>	<u>191,329</u>
<b>NET INCOME</b>	19,351	18	19,369

Stepping Stones of Chester

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	9,604	15,310	24,914
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>28,955</u>	<u>15,328</u>	<u>44,283</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23 £	31.12.22 £
Taxation and social security	2,499	1,624
Other creditors	1,500	2,595
	<u>3,999</u>	<u>4,219</u>

9. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	28,955	(12,666)	16,289
Designated fund - Building rental	15,328	134	15,462
	<u>44,283</u>	<u>(12,532)</u>	<u>31,751</u>
<b>TOTAL FUNDS</b>	<u>44,283</u>	<u>(12,532)</u>	<u>31,751</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	232,296	(244,962)	(12,666)
Designated fund - Building rental	134	-	134
	<u>232,430</u>	<u>(244,962)</u>	<u>(12,532)</u>
<b>TOTAL FUNDS</b>	<u>232,430</u>	<u>(244,962)</u>	<u>(12,532)</u>

Stepping Stones of Chester

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	9,604	19,351	28,955
Designated fund - Building rental	15,310	18	15,328
	<u>24,914</u>	<u>19,369</u>	<u>44,283</u>
<b>TOTAL FUNDS</b>	<u>24,914</u>	<u>19,369</u>	<u>44,283</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,680	(191,329)	19,351
Designated fund - Building rental	18	-	18
	<u>210,698</u>	<u>(191,329)</u>	<u>19,369</u>
<b>TOTAL FUNDS</b>	<u>210,698</u>	<u>(191,329)</u>	<u>19,369</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	9,604	6,685	16,289
Designated fund - Building rental	15,310	152	15,462
	<u>24,914</u>	<u>6,837</u>	<u>31,751</u>
<b>TOTAL FUNDS</b>	<u>24,914</u>	<u>6,837</u>	<u>31,751</u>

Stepping Stones of Chester

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

9. 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 £
<b>Unrestricted funds</b>			
General fund	442,976	(436,291)	6,685
Designated fund - Building rental	152	-	152
	<u>443,128</u>	<u>(436,291)</u>	<u>6,837</u>
<b>TOTAL FUNDS</b>	<u>443,128</u>	<u>(436,291)</u>	<u>6,837</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.



Trustees' Annual Report for the period									
		Period start date			Period end date				
<b>From</b>	Day	Month	Year	<b>To</b>	Day	Month	Year		
	01	01	2023		31	12	2023		

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

Stepping Stones	
Melbourne Road	
Blacon Chester	
<b>Postcode</b>	<b>CH1 5JG</b>

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda Jones	Chair		
2	Laura Evans			
3	Emma Roper			
4	Heather Edwards			
5	Janette Trenholm			
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

## Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

## Name of chief executive or names of senior staff members (Optional information)

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## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Pre School Alliance constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Parents are invited to AGM, trustees are invited to stand and then appointed by election and check procedures.

### Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Stepping Stones Pre school is registered with OFSTED reg No 305344 and is a member of the Pre School Learning Alliance.

Stepping Stones Pre school offers child care and education to the local community and has been operating for in excess of 30 years.

We are registered as Early Years Providers with OFSTED. Our average sessional number of children is approximately 60.

The pre school reviews all current policies and procedures on a regular basis. The review process is ongoing. The Pre school has a child protection policy in place which includes safer recruitment procedures and statutory requirements. Staff DBS checks are carried out in line with recommended guidance (every 3 years).

All committee members give there time voluntarily and receive no remuneration or benefits.

The Pre school is led by an enthusiastic, committed and dedicated team of qualified staff. The group is supported by a voluntary management committee made up by parents.

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

The Pre school receives support from Cheshire west and Chester Early Years team.

The Preschool has good relations with the onsite local primary school. The locality ensure good practice and the smooth transitions for children from the pre school environment in to full time education.

The Pre School aims to provide high quality, affordable and accessible child care to pre school children (aged 2 – statutory school age) in a safe

and supportive environment and to work in partnership with parents and all stake holders involved in the child care profession.

The Pre school is open Monday to Friday during term time, providing sessional day care in a caring and learning environment for children aged 2 to statutory school age.

Children are cared for and educated by highly qualified skilled staff who are dedicated and committed to the pre school.

The Pre School is active in encouraging parental involvement in the management of the Pre school and the development of their children, both within the setting and the home.

The Pre school offer support and advice on a range of issues regarding children's development and wellbeing.

We offer literacy open mornings to develop a love of literature also stay and play opportunities.

Parents meet regularly with their child's key person to discuss their progress and development. This practice benefits children and parents/carers alike by developing confidences and understanding of child development.

The setting welcomes all families regardless of background, ability, gender faith or ethnicity.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

The committee is run on a voluntary basis with all members willingly giving their time. Parents are able to join at any time.

Particular thanks to Janette Trenholm manager of the Pre School and the committee members for their time. Thanks are also given for the invaluable support and guidance that the setting receives from the Early Years Advisory Service.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

The preschool operates from 2 sites. A classroom in the main school building which is used as a preschool room with children aged 3-4 years and a modular build on the school grounds is used for children aged 2-3 years of age.

Numbers of children on roll have continued to increase throughout the year.

The staff have been committed to keeping up to date with mandatory training and framework updates. All staff have successfully completed safeguarding training, alongside several other online courses relevant to early years and the curriculum.

Throughout the year, our team has experienced several changes. Our two apprentices successfully achieved their Level 3 qualifications, but both have opted to pursue careers in different fields. In their place, we have welcomed a new apprentice, who is expected to complete her course and qualify as a Level 3 next year. Additionally, we have appointed a full-time Level 3 team member and two part-time inclusion workers to strengthen our staff.

We have continued to build our strong parent partnership by inviting families to watch our preschool nativity in December. We had play and stay opportunities in both 2-3 room and preschool room and we had many families turn up and spend time with their children exploring many different activities.

We collaborated once more with JH Godwin Primary School to host a literacy morning for our preschool parents, providing them with insights into what their children learn in preparation for joining reception.

In July, we organised our sports day, which saw a fantastic turnout from parents and families, contributing to a vibrant and joyful community event.

We have partnered with an Early Years Worker from Balcon Children's Centre to offer termly 'Ready Steady Read' sessions for our 2 to 3-year-old children. These engaging sessions invite parents and families to partake in storytelling and related activities. Furthermore, the Early Years Worker is available to provide additional support or advice to any parents who may require it.

## Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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## Section F Other optional information

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## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Linda Jones	
Position (eg Secretary, Chair, etc)	Chair	
Date	18.10.24	

Stepping Stones of Chester

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

	31.12.23	31.12.22
	£	£
<b>INCOME</b>		
<b>Grants</b>		
Grants including NEG Funding	215,007	152,621
<b>Other trading activities</b>		
Fee income	16,263	57,386
Milk income	1,026	673
	<u>17,289</u>	<u>58,059</u>
<b>Investment income</b>		
Deposit account interest	<u>134</u>	<u>18</u>
<b>Total incoming resources</b>	<b>232,430</b>	<b>210,698</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Activities and materials	14,414	17,917
Wages	189,695	148,268
Consumables (food)	5,034	384
Milk cost	1,146	788
Courses/meetings	871	-
Insurance	829	1,357
Uniform	501	332
Premises expenses	5,696	338
Bank loan interest	151	-
	<u>218,337</u>	<u>169,384</u>
<b>Investment management costs</b>		
Property repairs	2,147	2,600
<b>Support costs</b>		
<b>Finance</b>		
Administration expenses	12,351	9,867
Consultants	1,400	-
Other expenses	10,727	9,478
	<u>24,478</u>	<u>19,345</u>
<b>Total resources expended</b>	<b>244,962</b>	<b>191,329</b>
<b>Net (expenditure)/income</b>	<b><u>(12,532)</u></b>	<b><u>19,369</u></b>

This page does not form part of the statutory financial statements

**STEPPING STONES OF CHESTER**

England & Wales - Charity number 1070081

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# Accounts

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# Trustees' Annual Report for the period

<b>From</b>	Period start date			<b>To</b>	Period end date		
	Day 01	Month 01	Year 2022		Day 31	Month 12	Year 2022

## Section A Reference and administration details

<b>Charity name</b>	Stepping Stones		
<b>Other names charity is known by</b>			
<b>Registered charity number (if any)</b>	1070081		
<b>Charity's principal address</b>	Stepping Stones		
	Melbourne Road		
	Blacon Chester		
	<b>Postcode</b>	CH1 5JG	

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Linda Jones	Chair		
2	Laura Evans			
3	Zoe Winning			
4	Heather Edwards			
5	Emma Roper			
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### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	Pre School Alliance constitution
How the charity is constituted (eg. trust, association, company)	Trust
Trustee selection methods (eg. appointed by, elected by)	Parents are invited to AGM, trustees are invited to stand and then appointed by election and check procedures.

**Additional governance issues (Optional information)**

<p>You <b>may choose</b> to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policies and procedures adopted for the induction and training of trustees;</li> <li>• the charity's organisational structure and any wider network with which the charity works;</li> <li>• relationship with any related parties;</li> <li>• trustees' consideration of major risks and the system and procedures to manage them.</li> </ul>	<p>Stepping Stones Pre school is registered with OFSTED reg No 305344 and is a member of the Pre School Learning Alliance.</p> <p>Stepping Stones Pre school offers child care and education to the local community and has been operating for in excess of 30 years.</p> <p>We are registered as Early Years Providers with OFSTED. Our average sessional number of children is approximately 60.</p> <p>The pre school reviews all current policies and procedures on a regular basis. The review process is ongoing. The Pre school has a child protection policy in place which includes safer recruitment procedures and statutory requirements. Staff DBS checks are carried out in line with recommended guidance (every 3 years).</p> <p>All committee members give there time voluntarily and receive no remuneration or benefits. The Pre school is led by an enthusiastic, committed and dedicated team of qualified staff. The group is supported by a voluntary management committee made up by parents.</p>
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**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

<p>The Pre school receives support from Cheshire west and Chester Early Years team.</p> <p>The Preschool has good relations with the onsite local primary school. The locality ensure good practice and the smooth transitions for children from the pre school environment in to full time education.</p> <p>The Pre School aims to provide high quality, affordable and accessible child care to pre school children (aged 2 – statutory school age) in a safe</p>
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and supportive environment and to work in partnership with parents and all stake holders involved in the child care profession.

The Pre school is open Monday to Friday during term time, providing sessional day care in a caring and learning environment for children aged 2 to statutory school age.

Children are cared for and educated by highly qualified skilled staff who are dedicated and committed to the pre school.

The Pre School is active in encouraging parental involvement in the management of the Pre school and the development of their children, both within the setting and the home.

The Pre school offer support and advice on a range of issues regarding children's development and wellbeing.

We offer literacy open mornings to develop a love of literature also stay and play opportunities.

Parents meet regularly with their child's key person to discuss their progress and development. This practice benefits children and parents/carers alike by developing confidences and understanding of child development.

The setting welcomes all families regardless of background, ability, gender faith or ethnicity.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

The committee is run on a voluntary basis with all members willingly giving their time.

Particular thanks to Janette Trenholm manager of the Pre School and the committee members for their time. Thanks are also given for the invaluable support and guidance that the setting receives from the Early Years Advisory Service.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

The preschool operates from 2 sites. A classroom in the main school building which is used as a preschool room with children aged 3-4 years and a modular build on the school grounds is used for children aged 2-3 years of age.

Numbers of children on roll have been increasing throughout the year.

This year we have provided a full academic year of high quality carefully planned and well-resourced play based learning.

All staff completed in house paediatric first aid during the inset days in January.

There have been some staff changes during the year. 3 members of staff left the nursery to start new employment and we employed 1 full time level 3 qualified member of staff for the Preschool room. We are continuing to support our 2 apprentices and they are due to complete their courses in the New Year.

We were happy to finally be able to invite families back into the setting to share their children's learning. Families were invited to watch our preschool sports day in July and our nativity in December. We had a fantastic turn out to both events.

The toddler room held a Christmas themed play and stay session which was a success we had lots of parents and carers come in a spend the morning making lots of lovely crafts.

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

--

**Details of any funds materially in deficit**

--

**Further financial review details (Optional information)**

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

--

**Section F Other optional information**

--

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

<b>Signature(s)</b>		
<b>Full name(s)</b>	Linda Jones	
<b>Position (eg Secretary, Chair, etc)</b>	Chair	
<b>Date</b>	18.7.23	

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2022  
for  
Stepping Stones of Chester**

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

# Stepping Stones of Chester

## Contents of the Financial Statements for the Year Ended 31 December 2022

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## Stepping Stones of Chester

### Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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**

##### **Objectives and aims**

The objective of the charity is the provision of childcare.

##### **Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives, and in planning future activities.

#### **FINANCIAL REVIEW**

##### **Financial position**

As at 31 December 2022 there was cash at bank and in hand of £48,802 (2021 - £27,565). During the year there was a net of income/(expenditure) of £19,669 (2021: (£57,715)).

##### **Principal funding sources**

The principal source of funding is grants. During the year grants totalling £152,622 (2021 £96,516) were received.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1070081

##### **Principal address**

J H Godwin CP School  
Melbourne Road  
Blacon  
Chester  
Cheshire  
CH1 5JG

##### **Trustees**

Mrs N Barron (resigned 31.8.22)  
Mrs D Tasker (resigned 31.8.22)  
Mrs K Liversage (resigned 31.8.22)  
Mrs L Turner (resigned 31.8.22)  
Mrs L S Jones (appointed 31.8.22)  
Ms E Roper (appointed 31.8.22)  
Ms L Evans (appointed 31.8.22)  
Ms H Edwards (appointed 31.8.22)

##### **Independent Examiner**

Steven Mark Greensill FCA  
Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

**Stepping Stones of Chester**  
**Report of the Trustees**  
**for the Year Ended 31 December 2022**

Approved by order of the board of trustees on 20 August 2023 and signed on its behalf by:

Mrs L S Jones - Trustee

**Independent Examiner's Report to the Trustees of  
Stepping Stones of Chester**

**Independent examiner's report to the trustees of Stepping Stones of Chester**

I report to the charity trustees on my examination of the accounts of Stepping Stones of Chester (the Trust) for the year ended 31 December 2022.

**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 Act and in carrying out my examination I have followed all 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 the 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.



Steven Mark Greensill FCA

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

20 August 2023

Stepping Stones of Chester

Statement of Financial Activities  
for the Year Ended 31 December 2022

				31.12.22	31.12.21
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Grants		152,622	-	152,622	96,516
Other trading activities	2	58,059	-	58,059	33,649
Investment income	3	(1)	18	17	3
<b>Total</b>		<u>210,680</u>	<u>18</u>	<u>210,698</u>	<u>130,168</u>
<b>EXPENDITURE ON</b>					
Other trading activities	4	171,984	-	171,984	175,409
Support costs		19,345	-	19,345	12,474
<b>Total</b>		<u>191,329</u>	<u>-</u>	<u>191,329</u>	<u>187,883</u>
<b>NET INCOME/(EXPENDITURE)</b>		19,351	18	19,369	(57,715)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		9,604	15,310	24,914	82,629
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>28,955</u>	<u>15,328</u>	<u>44,283</u>	<u>24,914</u>

The notes form part of these financial statements

Stepping Stones of Chester

Statement of Financial Position  
31 December 2022

				31.12.22	31.12.21
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		33,174	15,328	48,502	27,565
<b>CREDITORS</b>					
Amounts falling due within one year	8	(4,219)	-	(4,219)	(2,651)
<b>NET CURRENT ASSETS</b>		<u>28,955</u>	<u>15,328</u>	<u>44,283</u>	<u>24,914</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>28,955</u>	<u>15,328</u>	<u>44,283</u>	<u>24,914</u>
<b>NET ASSETS</b>		<u><u>28,955</u></u>	<u><u>15,328</u></u>	<u><u>44,283</u></u>	<u><u>24,914</u></u>
<b>FUNDS</b>					
Unrestricted funds	9			<u>44,283</u>	<u>24,914</u>
<b>TOTAL FUNDS</b>				<u><u>44,283</u></u>	<u><u>24,914</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 August 2023 and were signed on its behalf by:

L S Jones - Trustee

The notes form part of these financial statements

Stepping Stones of Chester

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

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company, rounded to the nearest £1.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	31.12.22	31.12.21
	£	£
Fee income	57,386	32,597
Milk income	673	961
Purchase refund	-	91
	<u>58,059</u>	<u>33,649</u>

Stepping Stones of Chester

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

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	17	3
	<u>          </u>	<u>          </u>

4. OTHER TRADING ACTIVITIES

Investment management costs

	31.12.22	31.12.21
	£	£
Property repairs	2,600	-
	<u>          </u>	<u>          </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

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

6. STAFF COSTS

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

	31.12.22	31.12.21
Support staff	10	10
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>INCOME FROM</b>			
Grants	96,516	-	96,516
Other trading activities	33,649	-	33,649
Investment income	1	2	3
<b>Total</b>	<u>130,166</u>	<u>2</u>	<u>130,168</u>
<b>EXPENDITURE ON</b>			
Other trading activities	175,409	-	175,409
Support costs	12,474	-	12,474
<b>Total</b>	<u>187,883</u>	<u>-</u>	<u>187,883</u>

Stepping Stones of Chester

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
NET INCOME/(EXPENDITURE)	(57,717)	2	(57,715)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	67,321	15,308	82,629
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>9,604</u>	<u>15,310</u>	<u>24,914</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Taxation and social security	1,624	1,626
Other creditors	2,595	1,025
	<u>4,219</u>	<u>2,651</u>

9. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	9,604	19,351	28,955
Designated fund - Building rental	15,310	18	15,328
	<u>24,914</u>	<u>19,369</u>	<u>44,283</u>
<b>TOTAL FUNDS</b>	<u>24,914</u>	<u>19,369</u>	<u>44,283</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,680	(191,329)	19,351
Designated fund - Building rental	18	-	18
	<u>210,698</u>	<u>(191,329)</u>	<u>19,369</u>
<b>TOTAL FUNDS</b>	<u>210,698</u>	<u>(191,329)</u>	<u>19,369</u>

Stepping Stones of Chester

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

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	67,321	(57,717)	9,604
Designated fund - Building rental	15,308	2	15,310
	<u>82,629</u>	<u>(57,715)</u>	<u>24,914</u>
<b>TOTAL FUNDS</b>	<u>82,629</u>	<u>(57,715)</u>	<u>24,914</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	130,166	(187,883)	(57,717)
Designated fund - Building rental	2	-	2
	<u>130,168</u>	<u>(187,883)</u>	<u>(57,715)</u>
<b>TOTAL FUNDS</b>	<u>130,168</u>	<u>(187,883)</u>	<u>(57,715)</u>

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	67,321	(38,366)	28,955
Designated fund - Building rental	15,308	20	15,328
	<u>82,629</u>	<u>(38,346)</u>	<u>44,283</u>
<b>TOTAL FUNDS</b>	<u>82,629</u>	<u>(38,346)</u>	<u>44,283</u>

Stepping Stones of Chester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
<b>INCOME</b>		
<b>Grants</b>		
Grants including NEG Funding	152,622	96,516
<b>Other trading activities</b>		
Fee income	57,386	32,597
Milk income	673	961
Purchase refund	-	91
	<hr/>	<hr/>
	58,059	33,649
<b>Investment income</b>		
Deposit account interest	17	3
	<hr/>	<hr/>
<b>Total incoming resources</b>	210,698	130,168
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Activities and materials	17,917	7,740
Wages	148,268	150,929
Consumables (food)	384	1,122
Milk cost	788	1,089
Courses/meetings	-	1,109
Insurance	1,357	3,695
Uniform	332	403
Premises expenses	338	9,663
	<hr/>	<hr/>
	169,384	175,750
<b>Investment management costs</b>		
Property repairs	2,600	-
<b>Support costs</b>		
<b>Finance</b>		
Administration expenses	9,867	9,124
Consultants	-	650
Other expenses	9,478	2,359
	<hr/>	<hr/>
	19,345	12,133
	<hr/>	<hr/>
Total resources expended	191,329	187,883
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<u>19,369</u>	<u>(57,715)</u>

This page does not form part of the statutory financial statements

**Independent Examiner's Report to the Trustees of  
Stepping Stones of Chester**

**Independent examiner's report to the trustees of Stepping Stones of Chester**

I report to the charity trustees on my examination of the accounts of Stepping Stones of Chester (the Trust) for the year ended 31 December 2022.

**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 Act and in carrying out my examination I have followed all 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 the 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.



Steven Mark Greensill FCA

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

20 August 2023

**STEPPING STONES OF CHESTER**

England & Wales - Charity number 1070081

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 December 2020  
for  
Stepping Stones of Chester**

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

## Stepping Stones of Chester

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**Stepping Stones of Chester**  
**Report of the Trustees**  
**for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. 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**

The object of the charity is the provision of childcare.

**Public benefit**

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aim and objectives, and in planning future activities.

**FINANCIAL REVIEW**

**Financial position**

As at 31 December 2020 there was cash at bank of £87,660 (2019 - £72,154). During the year there was a net of incomes of £15,757 (2019 - £18,376 - expenditure).

**Principal funding sources**

The principal source of funding is grants. During the year grants totalling £197,248 (2020 £173,671) were received.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1070081

**Principal address**

J H Godwin CP School  
Melbourne Road  
Blacon  
Chester  
Cheshire  
CH1 5JG

**Trustees**

Mrs N Barron  
Mrs D Tasker  
Mrs K Liversage  
Mrs L Turner

**Independent Examiner**

Steven Mark Greensill FCA  
Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

Approved by order of the board of trustees on 19 April 2022 and signed on its behalf by:

Mrs K Liversage - Trustee

## **Independent Examiner's Report to the Trustees of Stepping Stones of Chester**

### **Independent examiner's report to the trustees of Stepping Stones of Chester**

I report to the charity trustees on my examination of the accounts of Stepping Stones of Chester (the Trust) for the year ended 31 December 2020.

### **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 Act and in carrying out my examination I have followed all 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 the 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.

Steven Mark Greensill FCA  
Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

19 April 2022

Stepping Stones of Chester

Statement of Financial Activities  
for the Year Ended 31 December 2020

				31.12.20	31.12.19
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £	Total funds £
<b>INCOME FROM</b>					
Grants		197,248	-	197,248	173,671
Other trading activities	2	33,442	-	33,442	32,245
Investment income	3	-	48	48	92
<b>Total</b>		<u>230,690</u>	<u>48</u>	<u>230,738</u>	<u>206,008</u>
<b>EXPENDITURE ON</b>					
Other trading activities	4	204,647	-	204,647	216,039
Support costs		11,671	-	11,671	8,345
<b>Total</b>		<u>216,318</u>	<u>-</u>	<u>216,318</u>	<u>224,384</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>14,372</u>	<u>48</u>	<u>14,420</u>	<u>(18,376)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		52,949	15,260	68,209	86,585
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>67,321</u></u>	<u><u>15,308</u></u>	<u><u>82,629</u></u>	<u><u>68,209</u></u>

The notes form part of these financial statements

Stepping Stones of Chester

Statement of Financial Position  
31 December 2020

			31.12.20	31.12.19
	Notes	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>CURRENT ASSETS</b>				
Cash at bank and in hand		72,478	15,308	87,786
<b>CREDITORS</b>				
Amounts falling due within one year	8	(5,157)	-	(5,157)
<b>NET CURRENT ASSETS</b>		<u>67,321</u>	<u>15,308</u>	<u>82,629</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>67,321</u>	<u>15,308</u>	<u>82,629</u>
<b>NET ASSETS</b>		<u>67,321</u>	<u>15,308</u>	<u>82,629</u>
<b>FUNDS</b>	9			
Unrestricted funds				<u>82,629</u>
<b>TOTAL FUNDS</b>				<u>82,629</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 April 2022 and were signed on its behalf by:

K Liversage - Trustee

## Stepping Stones of Chester

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. ACCOUNTING POLICIES

##### Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements are presented in sterling which is the functional currency of the company, rounded to the nearest £1.

##### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Taxation

The charity is exempt from tax on its charitable activities.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Fee income	31,722	32,231
Milk income	1,613	-
Purchase refund	107	14
	<u>33,442</u>	<u>32,245</u>

#### 3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Deposit account interest	<u>48</u>	<u>92</u>

Stepping Stones of Chester

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

4. OTHER TRADING ACTIVITIES

Investment management costs

	31.12.20	31.12.19
	£	£
Property repairs	76	-
	<u>76</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

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

	31.12.20	31.12.19
Support staff	12	12
	<u>12</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Designated fund - Building rental £	Total funds £
<b>INCOME FROM</b>			
Grants	173,671	-	173,671
Other trading activities	32,245	-	32,245
Investment income	-	92	92
<b>Total</b>	<u>205,916</u>	<u>92</u>	<u>206,008</u>
<b>EXPENDITURE ON</b>			
Other trading activities	216,039	-	216,039
Support costs	8,345	-	8,345
<b>Total</b>	<u>224,384</u>	<u>-</u>	<u>224,384</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(18,468)</u>	<u>92</u>	<u>(18,376)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	71,417	15,168	86,585
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>52,949</u>	<u>15,260</u>	<u>68,209</u>

Stepping Stones of Chester

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Taxation and social security	4,489	2,581
Other creditors	668	1,364
	<u>5,157</u>	<u>3,945</u>

9. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	52,949	14,372	67,321
Designated fund - Building rental	15,260	48	15,308
	<u>68,209</u>	<u>14,420</u>	<u>82,629</u>
<b>TOTAL FUNDS</b>	<u>68,209</u>	<u>14,420</u>	<u>82,629</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	230,690	(216,318)	14,372
Designated fund - Building rental	48	-	48
	<u>230,738</u>	<u>(216,318)</u>	<u>14,420</u>
<b>TOTAL FUNDS</b>	<u>230,738</u>	<u>(216,318)</u>	<u>14,420</u>

Comparatives for movement in funds

	At 1.1.19	Net movement in funds	At 31.12.19
	£	£	£
<b>Unrestricted funds</b>			
General fund	71,417	(18,468)	52,949
Designated fund - Building rental	15,168	92	15,260
	<u>86,585</u>	<u>(18,376)</u>	<u>68,209</u>
<b>TOTAL FUNDS</b>	<u>86,585</u>	<u>(18,376)</u>	<u>68,209</u>

Stepping Stones of Chester

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2020

9. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,916	(224,384)	(18,468)
Designated fund - Building rental	92	-	92
	<u>206,008</u>	<u>(224,384)</u>	<u>(18,376)</u>
<b>TOTAL FUNDS</b>	<u>206,008</u>	<u>(224,384)</u>	<u>(18,376)</u>

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	71,417	(4,096)	67,321
Designated fund - Building rental	15,168	140	15,308
	<u>86,585</u>	<u>(3,956)</u>	<u>82,629</u>
<b>TOTAL FUNDS</b>	<u>86,585</u>	<u>(3,956)</u>	<u>82,629</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 £
<b>Unrestricted funds</b>			
General fund	436,606	(440,702)	(4,096)
Designated fund - Building rental	140	-	140
	<u>436,746</u>	<u>(440,702)</u>	<u>(3,956)</u>
<b>TOTAL FUNDS</b>	<u>436,746</u>	<u>(440,702)</u>	<u>(3,956)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

Stepping Stones of Chester

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME</b>		
<b>Grants</b>		
Grants including NEG Funding	197,248	173,671
<b>Other trading activities</b>		
Fee income	31,722	32,231
Milk income	1,613	-
Purchase refund	107	14
	<hr/>	<hr/>
	33,442	32,245
<b>Investment income</b>		
Deposit account interest	48	92
	<hr/>	<hr/>
<b>Total incoming resources</b>	230,738	206,008
 <b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Activities and materials	8,573	15,811
Wages	182,317	173,409
Consumables (food)	1,416	1,920
Milk cost	1,380	1,856
Courses/meetings	150	1,907
Insurance	1,082	1,263
Uniform	242	-
Premises expenses	9,319	12,781
Bank loan interest	92	-
	<hr/>	<hr/>
	204,571	208,947
<b>Investment management costs</b>		
Property repairs	76	-
<b>Support costs</b>		
<b>Finance</b>		
Administration expenses	10,405	8,210
Consultants	42	60
Other expenses	1,224	7,167
	<hr/>	<hr/>
	11,671	15,437
<b>Total resources expended</b>	<hr/>	<hr/>
	216,318	224,384
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	14,420	(18,376)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements



# Trustees' Annual Report for the period

Period start date		Period end date	
Day	Month	Year	Day
21	7	2020	21
<b>From</b>		<b>To</b>	

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Stepping Stones	
Melbourne Road	
Blacon Chester	
Postcode	CH1 5JG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Kerry Liversage	Chair		
2	Natasha Barron	Treasurer		
3	Laura Turner	Secretary		
4	Debbie Tasker			
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

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**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document	Pre School Alliance constitution
How the charity is constituted	Trust
Trustee selection methods	Parents are invited to AGM, trustees are invited to stand and then appointed by election and check procedures.

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Stepping Stones Pre school is registered with OFSTED reg No 305344 and is a member of the Pre School Learning Alliance.

Stepping Stones Pre school offers child care and education to the local community and has been operating for in excess of 30 years.

We are registered as Early Years Providers with OFSTED. Our average sessional number of children is approximately 60.

The pre school reviews all current policies and procedures on a regular basis. The review process is ongoing. The Pre school has a child protection policy in place which includes safer recruitment procedures and statutory requirements. Staff DBS checks are carried out in line with recommended guidance (every 3 years).

All committee members give their time voluntarily and receive no remuneration or benefits.

The Pre school is led by an enthusiastic, committed and dedicated team of qualified staff. The group is supported by a voluntary management committee made up by parents.

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

The Pre school receives support from Cheshire west and Chester Early Years team.

The Preschool has good relations with the onsite local primary school. The locality ensure good practice and the smooth transitions for children from the pre school environment in to full time education.

The Pre School aims to provide high quality, affordable and accessible child care to pre school children (aged 2 – statutory school age) in a safe

and supportive environment and to work in partnership with parents and all stake holders involved in the child care profession.

The Pre school is open Monday to Friday during term time, providing sessional day care in a caring and learning environment for children aged 2 to statutory school age.

Children are cared for and educated by highly qualified skilled staff who are dedicated and committed to the pre school.

The Pre School is actively encouraging parental involvement in the management of the Pre school and the development of their children, both within the setting and the home.

The Pre school offer support and advice on a range of issues regarding children's development and wellbeing. We offer literacy open mornings to develop a love of literature also stay and play opportunities.

Parents meet regularly with their child's key person to discuss their progress and development. This practice benefits children and parents/carers alike by developing confidences and understanding of child development.

The setting welcomes all families regardless of background, ability, gender faith or ethnicity.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

The committee is run on a voluntary basis with all members willingly giving their time.

Particular thanks to the Chair (Kerry Liversage) the Secretary and Treasurer for their support of the Pre school management both financial and administrative. Thanks are also given for the invaluable support and guidance that the setting receives from the Early Years Advisory Service.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

The preschool operates from 2 sites. A classroom in the main school building which is used as a preschool room with children aged 3-4 years and a modular build on the school grounds is used for children aged 2-3 years of age.

Numbers of children were reasonably high in January, however the Covid 19 pandemic forced us to close the nursery 23<sup>rd</sup> March. We initially remained opened to children of key workers only though numbers were extremely low and we took the decision to close the nursery. Staff worked from home completing online training courses and planning for our reopening.

Following Government guidance, the nursery reopened in June 2020. The number of children attending started off low so the decision was made to operate from the classroom in the main school.

September 2020 we opened both rooms to accommodate the children we had on roll.

With Covid regulations still in place we were unable to hold a sports day or invite parents in to watch our normal Christmas performance so our children performed Christmas songs which were recorded and sent to parents via a Private Facebook page.

## Section E Financial review

Brief statement of the charity's policy on reserves

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Details of any funds materially in deficit

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Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

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## Section F Other optional information

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## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Kerry Liversage	
Position (eg Secretary, Chair, etc)	Chair	
Date	1.4.22	