



Trustees' Annual Report for the period

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

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				
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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

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

Signature(s)

Full name(s)

Linda Jones

Position (eg Secretary, Chair, etc)

Chair

Date

30.9.25

Section D

Achievements and performance

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.

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

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

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.

Section D

Achievements and performance

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)

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.

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

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

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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 £
INCOME FROM					
Grants		233,295	-	233,295	215,007
Other trading activities	2	12,846	-	12,846	17,289
Investment income	3	-	178	178	134
Total		<u>246,141</u>	<u>178</u>	<u>246,319</u>	<u>232,430</u>
 EXPENDITURE ON					
Other trading activities	4	234,347	-	234,347	209,955
Support costs		<u>15,874</u>	<u>-</u>	<u>15,874</u>	<u>35,007</u>
Total		<u>250,221</u>	<u>-</u>	<u>250,221</u>	<u>244,962</u>
 NET INCOME/(EXPENDITURE)		(4,080)	178	(3,902)	(12,532)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>16,289</u>	<u>15,462</u>	<u>31,751</u>	<u>44,283</u>
 TOTAL FUNDS CARRIED FORWARD		<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 £
CURRENT ASSETS					
Cash at bank and in hand		16,296	15,640	31,936	35,750
CREDITORS					
Amounts falling due within one year	8	(4,087)	-	(4,087)	(3,999)
NET CURRENT ASSETS		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
NET ASSETS		<u>12,209</u>	<u>15,640</u>	<u>27,849</u>	<u>31,751</u>
FUNDS	10				
Unrestricted funds				<u>27,849</u>	<u>31,751</u>
TOTAL FUNDS				<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
	<hr/>	<hr/>
	12,846	17,289
	<hr/>	<hr/>

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>178</u>	<u>134</u>

4. OTHER TRADING ACTIVITIES

Investment management costs

	31.12.24	31.12.23
	£	£
Property repairs	2,623	2,147
	<u>2,623</u>	<u>2,147</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>10</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 £
INCOME FROM			
Grants	215,007	-	215,007
Other trading activities	17,289	-	17,289
Investment income	-	134	134
Total	<u>232,296</u>	<u>134</u>	<u>232,430</u>
EXPENDITURE ON			
Other trading activities	209,955	-	209,955
Support costs	35,007	-	35,007
Total	<u>244,962</u>	<u>-</u>	<u>244,962</u>
NET INCOME/(EXPENDITURE)	(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 £
RECONCILIATION OF FUNDS			
Total funds brought forward	28,955	15,328	44,283
TOTAL FUNDS CARRIED FORWARD	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<u>44,283</u>	<u>(16,434)</u>	<u>27,849</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	478,437	(495,183)	(16,746)
Designated fund - Building rental	312	-	312
	<u>478,749</u>	<u>(495,183)</u>	<u>(16,434)</u>
TOTAL FUNDS	<u>478,749</u>	<u>(495,183)</u>	<u>(16,434)</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 £
INCOME		
Grants		
Grants including NEG Funding	233,295	215,007
Other trading activities		
Fee income	11,756	16,263
Milk income	1,090	1,026
	<hr/>	<hr/>
	12,846	17,289
Investment income		
Deposit account interest	178	134
	<hr/>	<hr/>
Total incoming resources	246,319	232,430
EXPENDITURE		
Other trading activities		
Activities and materials	13,559	14,414
Wages	198,022	189,695
Consumables (food)	4,793	5,034
Milk cost	1,123	1,146
Courses/meetings	1,130	871
Insurance	869	829
Uniform	220	501
Premises expenses	11,961	5,696
Bank loan interest	47	151
	<hr/>	<hr/>
	231,724	218,337
Investment management costs		
Property repairs	2,623	2,147
Support costs		
Finance		
Administration expenses	13,399	12,351
Consultants	1,620	1,400
Other expenses	855	10,727
	<hr/>	<hr/>
	15,874	24,478
Total resources expended	<hr/>	<hr/>
	250,221	244,962
Net expenditure	<hr/>	<hr/>
	(3,902)	(12,532)

This page does not form part of the statutory financial statements