

# STEPPING STONES PRE-SCHOOL (BRACKLEY)

England & Wales · Charity number 1120945

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05995203](#)

**Registered** 2007-09-21

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

## Contact

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**Address** Stepping Stones Pre-School  
Springfield Way  
Brackley  
Northamptonshire  
NN13 6JJ

**Phone** 01280706553

**Email** [admin@steppingstones-preschool.org.uk](mailto:admin@steppingstones-preschool.org.uk)

**Website** [www.steppingstonespreschool.org.uk](http://www.steppingstonespreschool.org.uk)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS; ANDC) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL ALLIANCE.

**Activities:** We are a well-established, non-profit making charity, which offers pre-school education within the rapidly expanding town of Brackley, in South Northamptonshire. We educate children through play in a stimulating and nurturing environment supported by our personal key-worker system and our adult-to-child ratios, which enables individual care and attention.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

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- **Area of benefit:** NOT DEFINED IN PRACTICE BRACKLEY, NORTHAMPTONSHIRE
- Northamptonshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-08-31	£785,472	£755,698	£488,127	35
2024-08-31	£728,670	£674,687	£600,647	35
2023-08-31	£640,427	£623,102	£546,664	34
2022-08-31	£598,184	£541,944	£529,339	34
2021-08-31	£531,693	£515,196	£473,099	37
2020-08-31	£478,877	£466,862	-	-

## Trustees

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Name	Role	Appointed
Alan David Eaton		2014-05-21
Anthony Nicholls		2018-07-04
April Ann Middleton		2026-01-29
Claire Louise Lambie		2017-09-20
Lauren Emily Morgan		2016-10-19

**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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Registered number: 05995203

**STEPPING STONES PRE-SCHOOL (BRACKLEY)  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

**Stepping Stones Pre-School (Brackley)**  
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**Stepping Stones Pre-School (Brackley)**  
**Company Information**  
**For The Year Ended 31 August 2025**

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<b>Directors</b>	Ms Kim Buckingham Mr Alan Eaton Mrs Claire Lambie Ms Lauren Morgan Mr Anthony Nicholls
<b>Company Number</b>	05995203
<b>Registered Office</b>	Stepping Stones Pre-School Springfield Way Brackley Northamptonshire NN13 6JJ
<b>Accountants</b>	Julian Robert Walker FMAAT J R Walker Ltd 11b Boundary Road Brackley Northamptonshire NN13 7ES

**Stepping Stones Pre-School (Brackley)**  
**Company No. 05995203**  
**Directors' Report For The Year Ended 31 August 2025**

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The directors present their report and the financial statements for the year ended 31 August 2025.

**Directors**

The directors who held office during the year were as follows:

Ms Kim Buckingham  
Mr Alan Eaton  
Mrs Claire Lambie  
Ms Lauren Morgan  
Mr Anthony Nicholls

**Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Mr Alan Eaton

Director  
15th May 2026

**Stepping Stones Pre-School (Brackley)**  
**Accountant's Report**  
**For The Year Ended 31 August 2025**

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In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2025 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



Julian Robert Walker

15th May 2026

Julian Robert Walker  
FMAAT  
J R Walker Ltd  
11b Boundary Road  
Brackley  
Northamptonshire  
NN13 7ES

**Stepping Stones Pre-School (Brackley)**  
**Income and Expenditure Account**  
**For The Year Ended 31 August 2025**

	Notes	2025 £	2024 £
<b>TURNOVER</b>		779,430	724,438
Cost of sales		(45,630 )	(28,956 )
<b>GROSS SURPLUS</b>		733,800	695,482
Distribution costs		(171 )	(522 )
Administrative expenses		(709,897 )	(645,209 )
Other operating income		1,200	250
<b>OPERATING SURPLUS</b>		24,932	50,001
Other interest receivable and similar income		4,842	3,982
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		29,774	53,983

The notes on pages 7 to 8 form part of these financial statements.

**Stepping Stones Pre-School (Brackley)**  
**Balance Sheet**  
**As At 31 August 2025**

		2025		2024	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		142,294		124,449
			142,294		124,449
<b>CURRENT ASSETS</b>					
Debtors	5	8,253		6,073	
Cash at bank and in hand		504,284		485,814	
		512,537		491,887	
<b>Creditors: Amounts Falling Due Within One Year</b>	6	(24,410)		(15,689)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			488,127		476,198
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			630,421		600,647
<b>NET ASSETS</b>			630,421		600,647
Income and Expenditure Account			630,421		600,647
<b>MEMBERS' FUNDS</b>			630,421		600,647

**Stepping Stones Pre-School (Brackley)**  
**Balance Sheet (continued)**  
**As At 31 August 2025**

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For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

On behalf of the board



Mr Alan Eaton

Director

15th May 2026

The notes on pages 7 to 8 form part of these financial statements.

**Stepping Stones Pre-School (Brackley)**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2025**

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**1. General Information**

Stepping Stones Pre-School (Brackley) is a private company, limited by guarantee, incorporated in England & Wales, registered number 05995203 . The registered office is Stepping Stones Pre-School, Springfield Way, Brackley, Northamptonshire, NN13 6JJ.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	straight line 15% per annum
Computer Equipment	straight line 4% per annum

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 38 (2024: 38)

**Stepping Stones Pre-School (Brackley)**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 September 2024	448,846
Additions	34,964
As at 31 August 2025	483,810
<b>Depreciation</b>	
As at 1 September 2024	324,397
Provided during the period	17,119
As at 31 August 2025	341,516
<b>Net Book Value</b>	
As at 31 August 2025	142,294
As at 1 September 2024	124,449

**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	3,087	6,073
Other debtors	5,166	-
	8,253	6,073

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other creditors	6,789	1,306
Taxation and social security	17,621	14,383
	24,410	15,689

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Stepping Stones Pre-School (Brackley)**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 August 2025**

	2025		2024	
	£	£	£	£
<b>TURNOVER</b>				
Sales		779,430		724,438
<b>COST OF SALES</b>				
Purchases	45,630		28,956	
		(45,630 )		(28,956 )
<b>GROSS SURPLUS</b>		733,800		695,482
<b>Distribution Costs</b>				
Travel and subsistence expenses	171		522	
		(171 )		(522 )
<b>Administrative Expenses</b>				
Wages and salaries	553,525		505,164	
Employers NI	27,088		26,323	
Employers pensions - defined contributions scheme	14,159		11,009	
Staff training	1,886		2,539	
Protective clothing	3,287		1,448	
Rent	21,029		21,351	
Light and heat	12,378		13,048	
Repairs and maintenance	38,391		21,355	
Cleaning	3,819		3,847	
Insurance	6,110		2,426	
Printing, postage and stationery	4,155		7,847	
Telecommunications and data costs	1,536		1,544	
Accountancy fees	1,905		948	
Subscriptions	1,396		831	
Depreciation	17,119		25,392	
Entertaining	1,024		-	
Sundry expenses	1,090		137	
		(709,897 )		(645,209 )
<b>Other Operating Income</b>				
Other income - contributing to other operating income	1,200		250	
		1,200		250
<b>OPERATING SURPLUS</b>		24,932		50,001

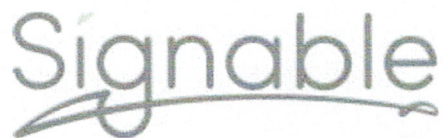
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**Stepping Stones Pre-School (Brackley)**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 August 2025**

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**Other interest receivable and similar income**

Bank interest receivable	<u>4,842</u>		<u>3,982</u>
		4,842	3,982
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		<u><u>29,774</u></u>	<u><u>53,983</u></u>



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**Issuer** J R Walker Limited

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**Parties involved with this document**

Document processed	Party + Fingerprint
Wed, 20th May 2026 20:45:54 BST	Mr Alan David Eaton - Signer (d07dbe79bcefb13f9f6387819d345949)

**Audit history log**

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**AGM – NOVEMBER 2025**





## Directors Update

12<sup>th</sup> November 2025

# Key Achievements in 2025 to date


## Staff and Training

- ✓ Staffing – we want to acknowledge that the Early Years team have provided a happy and stable environment for the children to develop.
- ✓ Continued investment and uptake of training for staff members
- ✓ Attendance Policy & Overtime Policy – Introduced to support the team
- ✓ Long Service Awards – October 2024 staff were presented with their long service awards. This is a new initiative to thank staff so we back dated certificates for those that had already passed the 5year and 10year and 15year mark.
- ✓ Uniform – Hoodies were introduced last autumn, they are a fab addition to our uniform as they look smart and offer extra warmth for being outside.
- ✓ A new Bookkeeper (Sarah) has been onboarded
- ✓ Two new Cleaners have become part of the team
- ✓ New Cook Jules, has been a fab addition to the team and has been very creative with new meals to try.
- ✓ Kim announced her retirement plans for January/February 2026

# Key Achievements in 2025 to date

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## Setting and Facilities

- ✓ **Yellow Room** – Garden makeover!
  - ✓ **Roof** – Invested £52,000 for roof works help keep us watertight
  - ✓ **Outdoor Space** - New climbing frame purchased with last years fundraising money from the Halloween event.
  - ✓ **Setting** – Session prices have been kept the same
- 
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# Key Achievements in 2025 to date

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## Bracken Leas


- ✓ We continue our strong relationship with Bracken Leas and we continue to see the benefit of this where some of our wrap around team work at BLS as well as our wrap around.

## Fundraising Achievements

- ✓ The fundraising team have continued to raise funds for good causes over the past year.
  - ✓ Brackley Round Table Donation £150 – purchased wheelbarrows for the children to use in forest school
- 
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## Focus for 2025/2026

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- ✓ Continuing to provide an environment whereby the children feel comfortable and happy.
  - ✓ To support our Team as much as possible with the ongoing Cost of Living crisis
  - ✓ To make continuous improvements as a Setting and as a Team in general
  - ✓ Continue with building relationships with BLS
  - ✓ Support the fundraising team in raising money for various good causes
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**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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Registered number: 05995203

**STEPPING STONES PRE-SCHOOL (BRACKLEY)  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2024**

**Stepping Stones Pre-School (Brackley)**  
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**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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**STEPPING STONES PRE-SCHOOL (BRACKLEY)  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2023**

**Stepping Stones Pre-School (Brackley)  
Directors' Report and Unaudited Financial Statements  
For The Year Ended 31 August 2023**

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**Stepping Stones Pre-School (Brackley)**  
**Company Information**  
**For The Year Ended 31 August 2023**

---

<b>Directors</b>	Ms Kim Buckingham Mrs Claire Lambie Mr Anthony Nicholls Ms Lauren Morgan Mr Alan Eaton
<b>Company Number</b>	05995203
<b>Registered Office</b>	Stepping Stones Pre-School Springfield Way Brackley Northamptonshire NN13 6JJ
<b>Accountants</b>	Julian Robert Walker FMAAT J R Walker Ltd 11b Boundary Road Brackley Northamptonshire NN13 7ES

The directors present their report and the financial statements for the year ended 31 August 2023.

### **Directors**

The directors who held office during the year were as follows:

Ms Kim Buckingham

Mrs Claire Lambie

Mr Anthony Nicholls

Ms Lauren Morgan

Mr Alan Eaton

### **Statement of Directors' Responsibilities**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the directors are required to:

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- make judgments and accounting estimates that are reasonable and prudent;
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The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Stepping Stones Pre-School (Brackley)  
Directors' Report (continued)  
For The Year Ended 31 August 2023**

---

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to be 'Alan Eaton', is written over a horizontal dashed line. The signature is somewhat stylized and loops around the line.

**Mr Alan Eaton**

**Director**

27th February 2024

**Stepping Stones Pre-School (Brackley)  
Accountant's Report  
For The Year Ended 31 August 2023**

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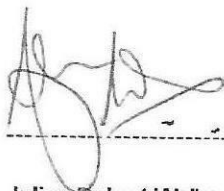
In accordance with the engagement letter dated , and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the directors in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the directors the financial statements that we have been engaged to compile, to report to the directors that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's directors for our work or for this report.

You have acknowledged on the balance sheet as at year ended 31 August 2023 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

Signed



\_\_\_\_\_

Julian Robert Walker

27th February 2024

Julian Robert Walker  
FMAAT  
J R Walker Ltd  
11b Boundary Road  
Brackley  
Northamptonshire  
NN13 7ES

**Stepping Stones Pre-School (Brackley)  
Income and Expenditure Account  
For The Year Ended 31 August 2023**

	Notes	2023 £	2022 £
<b>TURNOVER</b>		638,579	590,853
Cost of sales		(32,051)	(25,135)
<b>GROSS SURPLUS</b>		606,528	565,718
Distribution costs		(169)	(512)
Administrative expenses		(590,882)	(516,297)
Other operating income		250	7,214
<b>OPERATING SURPLUS</b>		15,727	56,123
Other interest receivable and similar income		1,598	117
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		17,325	56,240

The notes on pages 8 to 9 form part of these financial statements.

**Stepping Stones Pre-School (Brackley)**  
**Balance Sheet**  
**As At 31 August 2023**

	Notes	2023		2022	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		132,927		156,277
			<u>132,927</u>		<u>156,277</u>
<b>CURRENT ASSETS</b>					
Debtors	5	8,274		5,611	
Cash at bank and in hand		413,083		374,121	
			<u>421,357</u>		<u>379,732</u>
Creditors: Amounts Falling Due Within One Year	6	(7,620)		(6,670)	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>413,737</u>		<u>373,062</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>546,664</u>		<u>529,339</u>
<b>NET ASSETS</b>			<u>546,664</u>		<u>529,339</u>
Income and Expenditure Account			<u>546,664</u>		<u>529,339</u>
<b>MEMBERS' FUNDS</b>			<u>546,664</u>		<u>529,339</u>

**Stepping Stones Pre-School (Brackley)**  
**Balance Sheet (continued)**  
**As At 31 August 2023**

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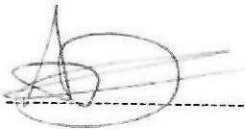
For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

A handwritten signature in blue ink, appearing to read 'Alan Eaton', is written over a horizontal dashed line. The signature is somewhat stylized and includes a large loop.

Mr Alan Eaton

Director

27th February 2024

The notes on pages 8 to 9 form part of these financial statements.

## **1. General Information**

Stepping Stones Pre-School (Brackley) is a private company, limited by guarantee, incorporated in England & Wales, registered number 05995203. The registered office is Stepping Stones Pre-School, Springfield Way, Brackley, Northamptonshire, NN13 6JJ.

## **2. Accounting Policies**

### **2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

### **2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

#### **Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

#### **Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

### **2.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	
Fixtures & Fittings	Straight line over 15 years
Computer Equipment	Straight line over 4 years

## **3. Average Number of Employees**

Average number of employees, including directors, during the year was: 38 (2022: 33)

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
<b>Cost</b>	<b>£</b>
As at 1 September 2022	426,312
Additions	5,620
As at 31 August 2023	431,932
<b>Depreciation</b>	
As at 1 September 2022	270,035
Provided during the period	28,970
As at 31 August 2023	299,005
<b>Net Book Value</b>	
As at 31 August 2023	132,927
As at 1 September 2022	156,277

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	8,274	5,611
	8,274	5,611

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	6,672	5,175
Other creditors	948	1,495
	7,620	6,670

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Stepping Stones Pre-School (Brackley)**  
**Detailed Income and Expenditure Account**  
**For The Year Ended 31 August 2023**

	2023		2022	
	£	£	£	£
<b>TURNOVER</b>				
Sales		638,579		590,853
<b>COST OF SALES</b>				
Purchases	32,051		25,135	
		(32,051)		(25,135)
<b>GROSS SURPLUS</b>		606,528		565,718
<b>Distribution Costs</b>				
Travel and subsistence expenses	169		512	
		(169)		(512)
<b>Administrative Expenses</b>				
Wages and salaries	443,019		399,185	
Employers NI	20,830		15,451	
Employers pensions - defined contributions scheme	9,066		8,650	
Staff training	1,939		1,124	
Staff welfare	-		463	
Protective clothing	549		1,464	
Rent	20,930		20,818	
Light and heat	18,537		13,017	
Repairs and maintenance	21,256		12,688	
Cleaning	3,359		3,911	
Insurance	9,654		-	
Printing, postage and stationery	8,174		6,984	
Telecommunications and data costs	1,521		1,012	
Accountancy fees	948		948	
Professional fees	740		1,024	
Subscriptions	414		920	
Depreciation	28,970		27,579	
Sundry expenses	976		1,059	
		(590,882)		(516,297)
<b>Other Operating Income</b>				
Reimbursements of costs	-		7,214	
Other income - contributing to other operating income	250		-	
		250		7,214
<b>OPERATING SURPLUS</b>		15,727		56,123

...CONTINUED

**Stepping Stones Pre-School (Brackley)**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 August 2023**

---

**Other interest receivable and similar income**

Bank interest receivable

1,598

117

1,598

117

**SURPLUS FOR THE FINANCIAL YEAR**

17,325

56,240



**AGM – NOVEMBER 2023**



## Directors Update

8<sup>th</sup> November 2023

# Key Achievements in 2023 to date

## Staff and Training

- ✓ Staffing – we want to acknowledge that the Early Years team have provided a happy and stable environment for the children to develop.
- ✓ Continued investment and uptake of training for staff members
- ✓ We always value staff training and this year we have undertaken supporting the governments apprenticeship scheme putting 3 members of our team through their training at Level 3.
- ✓ One of our Room Leaders have completed their Level 4
- ✓ All staff are fully training in safeguarding, food hygiene and various SEN training courses.
- ✓ Fiona in our yellow room has completed her forest school training which has now established her as a forest school teacher. This has enabled us to use the forest school in a creative way working within the early years foundation stage. The children have thoroughly enjoyed this experience and have gained confidence using natural materials and better understanding of the natural world around them. The rest of the Early Years Team have embraced this learning opportunity and reinforces this throughout the week.

# Key Achievements in 2023 to date

## Setting and Facilities

- ✓ **Kitchen** - We were delighted last year to welcome Rose as our new chef who has developed new menus ensuring a balanced meal is provided for all our afterschool children. The children have thoroughly enjoyed the meals Rose has produced.
- ✓ **Kitchen** - Secured 5 starts again on our food hygiene inspection
- ✓ **Air Con** – This has made a huge difference to the setting especially providing economical heating last winter but also great on the hot days.
- ✓ **Electrics** - Full Health check carried out on our electrics to ensure we work.
- ✓ **Blue Room** – New Bathroom installed

# Key Achievements in 2023 to date

## Bracken Leas

- ✓ We continue our strong relationship with Bracken Leas and the we continue to see the benefit of this where some of our wrap around team work at BLS as well as our wrap around. This year has also seen a number of our parents securing TA jobs at Bracken Leas where we have supported their childcare arrangements.

## Fundraising Achievements

- ✓ The fundraising team have continued to raise funds for good causes over the past year raising thousands of pounds in the process. An excellent example of this would be the Halloween walk last year.

# Focus for 2023/2024

- ✓ Continuing to provide an environment whereby the children feel comfortable and happy.
- ✓ To support our Team as much as possible with the ongoing Cost of Living crisis
- ✓ To make continuous improvements as a Setting and as a Team in general
- ✓ Continue with building relationships with BLS
- ✓ Support the fundraising team in raising money for various good causes

**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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**STEPPING STONES PRE-SCHOOL (BRACKLEY)  
DIRECTORS' REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**Stepping Stones Pre-School (Brackley)**  
**Company Information**  
**For The Year Ended 31 August 2022**

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<b>Directors</b>	Ms Kim Buckingham Mr Alan Eaton Mrs Claire Lambie Mrs Lauren Morgan Mr Anthony Nicholls
<b>Company Number</b>	05995203
<b>Registered Office</b>	Stepping Stones Pre-School Springfield Way Brackley Northamptonshire NN13 6JJ
<b>Accountants</b>	Julian Robert Walker FMAAT J R Walker Ltd 11b Boundary Road Brackley Northamptonshire NN13 7ES

**Stepping Stones Pre-School (Brackley)**  
**Directors' Report (continued)**  
**For The Year Ended 31 August 2022**

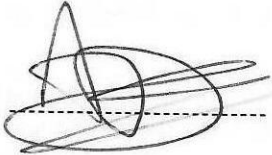
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The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

A handwritten signature in black ink, appearing to be 'Alan Eaton', written over a horizontal dashed line. The signature is somewhat stylized and overlaps the line.

Mr Alan Eaton

Director

9th May 2023

**Stepping Stones Pre-School (Brackley)**  
**Income and Expenditure Account**  
**For The Year Ended 31 August 2022**

	Notes	2022 £	2021 £
<b>TURNOVER</b>		590,853	528,841
Cost of sales		(25,135)	(24,763)
		565,718	504,078
<b>GROSS SURPLUS</b>			
Distribution costs		(512)	(792)
Administrative expenses		(516,297)	(489,641)
Other operating income		7,214	2,852
		56,123	16,497
<b>OPERATING SURPLUS</b>			
Other interest receivable and similar income		117	22
		56,240	16,519
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		56,240	16,519

The notes on pages 8 to 9 form part of these financial statements.

**Stepping Stones Pre-School (Brackley)**  
**Balance Sheet (continued)**  
**As at 31 August 2022**

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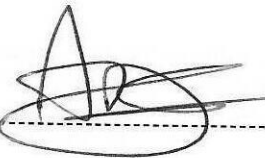
For the year ending 31 August 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board

A handwritten signature in black ink, appearing to be 'Alan Eaton', is written over a horizontal dashed line. The signature is somewhat stylized and loops back to the left.

Mr Alan Eaton

Director

9th May 2023

The notes on pages 8 to 9 form part of these financial statements.

**4. Tangible Assets**

	<b>Fixtures &amp; Fittings</b> <b>£</b>
<b>Cost</b>	
As at 1 September 2021	399,491
Additions	26,821
As at 31 August 2022	426,312
<b>Depreciation</b>	
As at 1 September 2021	242,456
Provided during the period	27,579
As at 31 August 2022	270,035
<b>Net Book Value</b>	
As at 31 August 2022	156,277
As at 1 September 2021	157,035

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	5,611	8,817
	5,611	8,817

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxes and social security	5,175	4,914
Other creditors	1,495	3,374
	6,670	8,288

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Stepping Stones Pre-School (Brackley)**  
**Detailed Income and Expenditure Account (continued)**  
**For The Year Ended 31 August 2022**

<b>Other Operating Income</b>			
Reimbursements of costs	7,214		311
Other coronavirus grant income	-		2,541
		7,214	2,852
<b>OPERATING SURPLUS</b>		56,123	16,497
<b>Other interest receivable and similar income</b>			
Bank interest receivable	117		22
		117	22
<b>SURPLUS FOR THE FINANCIAL YEAR</b>		56,240	16,519



**AGM – NOVEMBER 2022**



## Directors Update

30<sup>th</sup> November 2022

# Key Achievements in 2022 to date

- ✓ In person Parents Evenings were held for the first time since COVID restrictions were lifted. The feedback from the parents was positive and encouraging which was certainly well received by all of the Team.
- ✓ This year saw two visits from Ofsted which saw the 'primary' setting being awarded Outstanding and the 'satellite' Yellow Room being awarded Good. Very little notice was given to advice of the inspections and the team responded brilliantly to prepare and showcase what Stepping Stones is all about.
- ✓ We have continued to invest in the Setting by investing in a new CCTV system and a new heating/aircon system that is proving to be more economic than the previous heating. There has also been a general focus on costs savings that could be made by switching off lights and electricals when not in use.

# Key Achievements in 2022 to date

- ✓ Further investments have included new lighting, fencing and a new playhouse which all contribute to making the Setting as comfortable and welcoming as possible.
- ✓ Kim held appraisals with staff throughout the year and the feedback was that everyone was generally contented and enjoy being at Stepping Stones and being part of a team. Keeping a team happy and motivated year on year is a challenge and this achievement shouldn't go unnoticed hence being noted as a Key Achievement in 2022.
- ✓ The Cost of Living Crisis has developed throughout the year and as Setting we have supported our Team with wages increases to help support them as best we can. To be in a position to support our Team in this way when many other Settings are struggling financially is a testament to how Stepping Stones is operated and the people who make it what it is.

**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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Registration number: 05995203

# Stepping Stones Pre-school (Brackley) Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2021

J R Walker Limited

## Stepping Stones Pre-school (Brackley) Limited

### Contents

Company Information	1
Directors' Report	2
Accountants' Report	3
Profit and Loss Account	4
Balance Sheet	5
Statement of Changes in Equity	6
Notes to the Unaudited Financial Statements	7 to 9
Detailed Profit and Loss Account	10 to 11

## **Stepping Stones Pre-school (Brackley) Limited**

### **Company Information**

<b>Directors</b>	A D Eaton C L Lambie K M Buckingham A S Nicholls L Morgan
<b>Registered office</b>	Springfield Way Brackley Northants NN13 6JJ
<b>Accountants</b>	J R Walker Limited

## **Stepping Stones Pre-school (Brackley) Limited**

### **Directors' Report for the Year Ended 31 August 2021**

The directors present their report and the financial statements for the year ended 31 August 2021.

#### **Directors of the company**

The directors who held office during the year were as follows:

A D Eaton

C L Lambie

K M Buckingham

A S Nicholls

L Morgan

#### **Principal activity**

The principal activity of the company is pre-school learning centre.

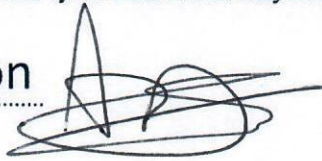
#### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 26 May 2022 and signed on its behalf by:

**Alan Eaton**

.....  
A D Eaton  
Director



**Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Stepping Stones Pre-school (Brackley) Limited  
for the Year Ended 31 August 2021**

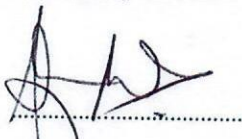
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Stepping Stones Pre-school (Brackley) Limited for the year ended 31 August 2021 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Accounting Technicians, we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of Stepping Stones Pre-school (Brackley) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Stepping Stones Pre-school (Brackley) Limited and state those matters that we have agreed to state to the Board of Directors of Stepping Stones Pre-school (Brackley) Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Stepping Stones Pre-school (Brackley) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Stepping Stones Pre-school (Brackley) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Stepping Stones Pre-school (Brackley) Limited. You consider that Stepping Stones Pre-school (Brackley) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Stepping Stones Pre-school (Brackley) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



.....  
J R Walker Limited

26 May 2022

## Stepping Stones Pre-school (Brackley) Limited

### Profit and Loss Account for the Year Ended 31 August 2021

	Note	2021 £	2020 £
Turnover		528,841	442,043
Cost of sales		<u>(24,763)</u>	<u>(17,345)</u>
Gross profit		504,078	424,698
Administrative expenses		(490,433)	(449,517)
Other operating income		<u>2,852</u>	<u>36,834</u>
Operating profit		16,497	12,015
Other interest receivable and similar income		<u>22</u>	<u>621</u>
Profit before tax	4	<u>16,519</u>	<u>12,636</u>
Profit for the financial year		<u>16,519</u>	<u>12,636</u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

## Stepping Stones Pre-school (Brackley) Limited

(Registration number: 05995203)  
Balance Sheet as at 31 August 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	157,035	174,259
<b>Current assets</b>			
Debtors	6	8,817	8,315
Cash at bank and in hand		<u>315,535</u>	<u>278,425</u>
		324,352	286,740
<b>Creditors: Amounts falling due within one year</b>	7	<u>(8,288)</u>	<u>(4,419)</u>
<b>Net current assets</b>		<u>316,064</u>	<u>282,321</u>
<b>Net assets</b>		<u>473,099</u>	<u>456,580</u>
<b>Capital and reserves</b>			
Retained earnings		<u>473,099</u>	<u>456,580</u>
Shareholders' funds		<u>473,099</u>	<u>456,580</u>

For the financial year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

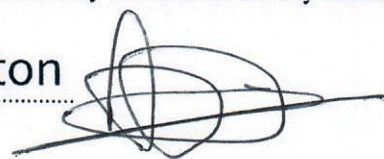
- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 26 May 2022 and signed on its behalf by:

**Alan Eaton**

A D Eaton  
Director



## Stepping Stones Pre-school (Brackley) Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2021

#### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Springfield Way

Brackley

Northants

NN13 6JJ

These financial statements were authorised for issue by the Board on 26 May 2022.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

##### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

##### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

##### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	Straight line over 15 years
Computer Equipment	Straight line over 4 years

## Stepping Stones Pre-school (Brackley) Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2021

#### 5 Tangible assets

	<b>Furniture, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>		
At 1 September 2020	389,461	389,461
Additions	<u>10,030</u>	<u>10,030</u>
At 31 August 2021	<u>399,491</u>	<u>399,491</u>
<b>Depreciation</b>		
At 1 September 2020	215,202	215,202
Charge for the year	<u>27,254</u>	<u>27,254</u>
At 31 August 2021	<u>242,456</u>	<u>242,456</u>
<b>Carrying amount</b>		
At 31 August 2021	<u>157,035</u>	<u>157,035</u>
At 31 August 2020	<u>174,259</u>	<u>174,259</u>

#### 6 Debtors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Current</b>		
Trade debtors	<u>8,817</u>	<u>8,315</u>

#### 7 Creditors

##### Creditors: amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade creditors	-	667
Taxation and social security	4,914	2,852
Other creditors	<u>3,374</u>	<u>900</u>
	<u>8,288</u>	<u>4,419</u>


## Stepping Stones Pre-school (Brackley) Limited

### Detailed Profit and Loss Account for the Year Ended 31 August 2021

	2021	2020
	£	£
<b>Turnover</b>		
Sale of goods, UK	528,841	442,043
<b>Other operating income</b>		
SMP Reclaimed	311	16,176
Job Retention Scheme income	2,541	20,658
	<u>2,852</u>	<u>36,834</u>
<b>Raw materials and consumables used</b>		
Purchases	<u>(24,763)</u>	<u>(17,345)</u>
<b>Employee benefits expense</b>		
Wages and salaries (excluding directors)	(368,408)	(359,361)
Staff NIC (Employers)	(13,886)	(11,771)
Staff pensions (Other)	(7,713)	(7,367)
Gifts	(51)	(225)
Staff training	(1,481)	(281)
Protective clothing	(156)	-
	<u>(391,695)</u>	<u>(379,005)</u>
<b>Depreciation and amortisation expense</b>		
Depreciation	<u>(27,254)</u>	<u>(27,158)</u>
<b>Other expenses</b>		
Rent and rates	(19,996)	(16,122)
Light, heat and power	(9,478)	(8,313)
Insurance	(4,766)	(2,652)
Repairs and maintenance	(21,201)	(4,460)
Telephone and Internet	(1,044)	(1,018)
Postage, Stationery and computer requisites	(5,399)	(3,391)
Trade subscriptions	(502)	(918)
Sundry expenses	(1,287)	(1,488)
Cleaning	(5,118)	(3,327)
Travel and subsistence	(792)	(207)
Advertising	-	(198)
Accountancy fees	(900)	(900)
Legal and professional fees	(1,001)	(360)
	<u>(71,484)</u>	<u>(43,354)</u>
<b>Other interest receivable and similar income</b>		
Bank interest receivable	<u>22</u>	<u>621</u>

This page does not form part of the statutory financial statements.

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Signature:   
Aliceyne Ester (May 27, 2022 12:16 GMT+1)

Email: aliceyne75@gmail.com



**AGM – NOVEMBER 2021**






## **Directors Update**

**10<sup>th</sup> November 2021**

## Key Achievements in 2021 to date

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- ✓ We, like many other businesses have had to adapt how we operate to comply with the ongoing Government guidelines with regards to COVID-19. We are incredibly proud of how the team at Stepping Stones have pulled together and created an environment where children feel happy and safe, with an approach of 'business as usual'. The emphasis has been to ensure the children remain unaffected by the ongoing pandemic, which, we believe, is our biggest achievement in 2021 to date.
  - ✓ This year we developed the Forest School area with an investment of £5,000. The Forest School area has proved to be a massive hit with both the children and staff and helps us to maintain our ethos of Happy, Fun, Learning and Education.
  - ✓ We have continued to invest in the Setting by investing in extensive roof repairs and also a new canopy to the Yellow Room. The new canopy in the Yellow Room has been a fantastic addition which really opens up the outside learning area.
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## Key Achievements in 2021 to date


- ✓ Following the ongoing unprecedented events from 2020 and into 2021 with regards to COVID-19 and with all the uncertainty it continues to bring, the centre has still made a profit. This is a fantastic achievement given that many costs have continued to increase during the pandemic, with food and cleaning materials hardest hit.
- ✓ This year marked the return of Summer School photo's which was appreciated by all!
- ✓ Fundraising achievements – Despite the ongoing pandemic the fundraising team have continued to raise funds for good causes over the past year. The most recent fund-raising event was at Halloween which raised an incredible £1,225.50!
- ✓ Training for team members has continued throughout the year. Most notably, all the team members have now completed their Safeguarding Training. One team member is also undertaking their Crest School Training.

# Changes

- ✓ We have continuously implemented Government guidance in relation to COVID-19. There will no doubt be further changes over the coming months, and we will address these as we have over the course of this year.....head on and with the team and children at the heart of what we do.
- ✓ New team members for 2021:
  - Kirsty Andrews – 1:2:1
  - Jo West – Green Room (replace Emma)
  - Kayleigh Benton – Red Room
  - Charlotte Day – Red Room (replace Fleur)
  - Eloise Rumsey - Bank
- ✓ Leavers:
  - Emma Dunn – Green Room
  - Fleur Jones – Red Room
  - Gemma O’Hara

# Focus for 2021/2022

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- ✓ Continuing to provide an environment whereby the children feel unaffected by the ongoing pandemic
  - ✓ Reviewing and updating the Business Plan
  - ✓ Retain Outstanding (continuous improvement)
  - ✓ Continue with building relationships with BLS
  - ✓ Reserves policy to be reviewed and formalised for 2021
  - ✓ Support the fundraising team in raising money for various good causes
- 
- 

**STEPPING STONES PRE-SCHOOL (BRACKLEY)**

England & Wales - Charity number 1120945

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# Accounts

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Registration number: 05995203

# Stepping Stones Pre-school (Brackley) Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 August 2020

# Stepping Stones Pre-school (Brackley) Limited

## Contents

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# Stepping Stones Pre-school (Brackley) Limited

## Company Information

<b>Directors</b>	A D Eaton V L Haines C L Lambie K M Buckingham A S Nicholls L Morgan
<b>Registered office</b>	Springfield Way Brackley Northants NN13 6JJ
<b>Accountants</b>	J R Walker Limited

## **Stepping Stones Pre-school (Brackley) Limited**

### **Directors' Report for the Year Ended 31 August 2020**

The directors present their report and the financial statements for the year ended 31 August 2020.

#### **Directors of the company**

The directors who held office during the year were as follows:

A D Eaton

V L Haines

C L Lambie

K M Buckingham

A S Nicholls

L Morgan

#### **Principal activity**

The principal activity of the company is pre-school learning centre.

#### **Small companies provision statement**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 29 March 2021 and signed on its behalf by:



.....  
A D Eaton  
Director

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Stepping Stones Pre-school (Brackley) Limited  
for the Year Ended 31 August 2020**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Stepping Stones Pre-school (Brackley) Limited for the year ended 31 August 2020 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Accounting Technicians, we are subject to its ethical and other professional requirements.

This report is made solely to the Board of Directors of Stepping Stones Pre-school (Brackley) Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Stepping Stones Pre-school (Brackley) Limited and state those matters that we have agreed to state to the Board of Directors of Stepping Stones Pre-school (Brackley) Limited. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Stepping Stones Pre-school (Brackley) Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Stepping Stones Pre-school (Brackley) Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Stepping Stones Pre-school (Brackley) Limited. You consider that Stepping Stones Pre-school (Brackley) Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Stepping Stones Pre-school (Brackley) Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.



.....  
J R Walker Limited

29 March 2021

## Stepping Stones Pre-school (Brackley) Limited

(Registration number: 05995203)  
Balance Sheet as at 31 August 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	4	174,259	195,314
<b>Current assets</b>			
Debtors	5	8,315	13,423
Cash at bank and in hand		<u>278,425</u>	<u>245,165</u>
		286,740	258,588
<b>Creditors: Amounts falling due within one year</b>	6	<u>(4,419)</u>	<u>(9,958)</u>
<b>Net current assets</b>		<u>282,321</u>	<u>248,630</u>
<b>Net assets</b>		<u>456,580</u>	<u>443,944</u>
<b>Capital and reserves</b>			
Profit and loss account		<u>456,580</u>	<u>443,944</u>
Shareholders' funds		<u>456,580</u>	<u>443,944</u>

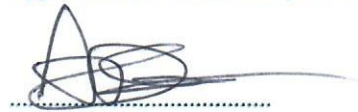
For the financial year ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 29 March 2021 and signed on its behalf by:



A D Eaton  
Director

## Stepping Stones Pre-school (Brackley) Limited

### Profit and Loss Account for the Year Ended 31 August 2020

	Note	2020 £	2019 £
Turnover		442,043	456,240
Cost of sales		<u>(17,345)</u>	<u>(27,168)</u>
Gross profit		424,698	429,072
Administrative expenses		(449,517)	(403,916)
Other operating income		<u>36,834</u>	<u>-</u>
Operating profit		12,015	25,156
Other interest receivable and similar income		<u>621</u>	<u>564</u>
Profit before tax	3	<u>12,636</u>	<u>25,720</u>
Profit for the financial year		<u>12,636</u>	<u>25,720</u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

# Stepping Stones Pre-school (Brackley) Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 August 2020

### 1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Springfield Way  
Brackley  
Northants  
NN13 6JJ

These financial statements were authorised for issue by the Board on 29 March 2021.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	Straight line over 15 years
Computer Equipment	Straight line over 4 years

## Stepping Stones Pre-school (Brackley) Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 August 2020

#### 4 Tangible assets

	<b>Furniture, fittings and equipment</b>	<b>Total</b>
	£	£
<b>Cost or valuation</b>		
At 1 September 2019	383,358	383,358
Additions	<u>6,103</u>	<u>6,103</u>
At 31 August 2020	<u>389,461</u>	<u>389,461</u>
<b>Depreciation</b>		
At 1 September 2019	188,044	188,044
Charge for the year	<u>27,158</u>	<u>27,158</u>
At 31 August 2020	<u>215,202</u>	<u>215,202</u>
<b>Carrying amount</b>		
At 31 August 2020	<u>174,259</u>	<u>174,259</u>
At 31 August 2019	<u>195,314</u>	<u>195,314</u>

#### 5 Debtors

	<b>2020</b>	<b>2019</b>
	£	£
Trade debtors	<u>8,315</u>	<u>13,423</u>
	<u>8,315</u>	<u>13,423</u>

#### 6 Creditors

##### Creditors: amounts falling due within one year

	<b>2020</b>	<b>2019</b>
	£	£
<b>Due within one year</b>		
Trade creditors	667	2,361
Taxation and social security	2,852	4,937
Other creditors	<u>900</u>	<u>2,660</u>
	<u>4,419</u>	<u>9,958</u>

## Stepping Stones Pre-school (Brackley) Limited

### Detailed Profit and Loss Account for the Year Ended 31 August 2020

	2020 £	2019 £
<b>Turnover</b>		
Sale of goods, UK	<u>442,043</u>	<u>456,240</u>
<b>Cost of sales</b>		
Purchases	(17,345)	(27,168)
<b>Employment costs</b>		
Wages and salaries (excluding directors)	(359,361)	(319,414)
Staff NIC (Employers)	(11,771)	(7,872)
Staff pensions (Other)	(7,367)	(5,928)
Gifts	(225)	(197)
Staff training	(281)	(1,813)
Protective clothing	-	(804)
	<u>(379,005)</u>	<u>(336,028)</u>
<b>Establishment costs</b>		
Rent and rates	(16,122)	(3,028)
Light, heat and power	(8,313)	(8,493)
Insurance	(2,652)	-
Repairs and maintenance	(4,460)	(10,530)
Equipment Expensed	-	(2,958)
	<u>(31,547)</u>	<u>(25,009)</u>
<b>General administrative expenses</b>		
Telephone and Internet	(1,018)	(962)
Postage, Stationery and computer requisites	(3,391)	(5,656)
Trade subscriptions	(918)	(1,715)
Sundry expenses	(1,488)	(2,719)
Cleaning	(3,327)	(2,750)
Travel and subsistence	(207)	(737)
Advertising	(198)	(133)
Accountancy fees	(900)	(925)
Legal and professional fees	(360)	(1,136)
	<u>(11,807)</u>	<u>(16,733)</u>
<b>Depreciation costs</b>		
Depreciation	<u>(27,158)</u>	<u>(26,146)</u>
<b>Other operating income</b>		
SMP Reclaimed	16,176	-
Job Rentention Scheme income	<u>20,658</u>	<u>-</u>
	<u>36,834</u>	<u>-</u>

This page does not form part of the statutory financial statements.



## **Directors Update**

**8<sup>th</sup> December 2020**



# Key Achievements in 2020 to date

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- ✓ We, like many other businesses have had to adapt how we operate to comply with the Government guidelines with regards to COVID-19. We are incredibly proud of how the team at Stepping Stones have pulled together and created an environment where children feel happy and safe, with an approach of 'business as usual'. The emphasis has been to ensure the children remain unaffected by the ongoing pandemic, which, we believe, is our biggest achievement in 2020 to date.
- ✓ This year we opened a new pre-school at BLS called the 'Yellow Room' which has been a great success. Existing staff members were joined by new members of the team which helped to maintain our ethos of Happy, Fun, Learning and Education.
- ✓ The opening up of the Yellow Room has helped to develop a fantastic relationship with all of the Teachers and the Head Teacher at BLS. We most definitely feel a part of their community which will no doubt benefit the transition for the children who go on to attend BLS.
- ✓ Following the unprecedented events of 2020, with all the uncertainty it brought, the centre has still made a profit of just over £12,500. Given that many costs have increased during the pandemic, with food and cleaning materials hardest hit, Kim and Heather attribute the profit to the parents who trusted the setting and used holiday club through the summer months.



# Key Achievements in 2020 to date

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- ✓ Fundraising achievements – Despite the ongoing pandemic the fundraising team have continued to raise funds for good causes over the past year
- ✓ Two of our team have completed their NVQ Level 3, Donna and Gemma.
- ✓ Many team members who were placed on furlough voluntarily used their time to undertake Continued Personal Development through various online training courses.
- ✓ New team members for 2020:
  - Molly Lyden – Level 3 Early Years Practitioner
  - Victoria Lambert – Yellow Room Teacher
  - Melissa Ralph – Breakfast Club



# Changes

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- ✓ The fees have not been increased for a number of years whilst there have been a number of improvements made to the service provided, for example, After School club meals. A fee increase from April 2021 will be applied with a small amount added to each session. The centre will still be competitively priced in the local area.
- ✓ We have continuously implemented Government guidance in relation to COVID-19. There will no doubt be further changes over the coming months and we will address these as we have over the course of this year.....head on and with the team and children at the heart of what we do.
- ✓ Steph from the Playgroup room went on maternity leave in January and Claire stepped up as interim Room Leader.
- ✓ Leavers:
  - Vanessa Washington – Relocated to Cambridgeshire
  - Steph Marcus – Didn't return after maternity leave
  - Sarah Collins - Cleaner



# Focus for 2020/2021

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- ✓ Continuing to provide an environment whereby the children feel unaffected by the ongoing pandemic
- ✓ Reviewing and updating the Business Plan
- ✓ Retain Outstanding (continuous improvement)
- ✓ Continue with building relationships with BLS
- ✓ Investing in the centre by potentially adding a new canopy outside the Yellow Room
- ✓ Reserves policy to be reviewed and formalised for 2020
- ✓ Support the fundraising team in raising money for various good causes

