

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

Directors	Ms Kim Buckingham
	Mr Alan Eaton
	Mrs Claire Lambie
	Ms Lauren Morgan
	Mr Anthony Nicholls
Company Number	05995203
Registered Office	Stepping Stones Pre-School
	Springfield Way
	Brackley
	Northamptonshire
	NN13 6JJ
Accountants	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

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

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

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

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

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

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

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

5. Debtors

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

6. Creditors: Amounts Falling Due Within One Year

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

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	
	£	£	£	£
TURNOVER				
Sales		779,430		724,438
COST OF SALES				
Purchases	45,630		28,956	
		(45,630)		(28,956)
GROSS SURPLUS		733,800		695,482
Distribution Costs				
Travel and subsistence expenses	171		522	
		(171)		(522)
Administrative Expenses				
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)
Other Operating Income				
Other income - contributing to other operating income	1,200		250	
		1,200		250
OPERATING SURPLUS		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

Other interest receivable and similar income

Bank interest receivable

4,842

3,982

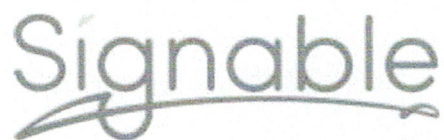
4,842

3,982

SURPLUS FOR THE FINANCIAL YEAR

29,774

53,983



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Parties involved with this document

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Wed, 20th May 2026 20:45:54 BST	Mr Alan David Eaton - Signer (d07dbe79bcefb13f9f6387819d345949)

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AGM – NOVEMBER 2025



Directors Update

12th 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

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



Key Achievements in 2025 to date

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
-



Focus for 2025/2026

- ✓ 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

