

REIGATE STEPPING STONES

England & Wales · Charity number 1136374

Details

Status Registered

Legal form Other

Company number [07236238](#)

Registered 2010-06-15

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

Contact

Address 165 Buckswood Drive
Crawley
RH11 8JD

Phone 01293525605

Email rss@reigatestepingstones.org.uk

Website www.reigatestepingstones.org.uk

Activities

Objects: = TO PROVIDE A SOCIAL GROUP SETTING FOR PEOPLE WHO HAVE A MENTAL HEALTH DISABILITY THAT LIVE IN THE EAST SURREY AREA= TO ENCOURAGE AND SUPPORT THE GENERAL HEALTH AND WELLBEING OF PEOPLE WHO HAVE AMENTAL HEALTH DISABILITY= TO HELP THEM TO INCREASE THEIR SOCIAL SKILLS AND PROVIDE THE OPPORTUNITY FOR SOCIALCONTACT, SELF HELP AND MUTUAL SUPPORT THROUGH REGULAR MEETINGS AND OTHER ACTIVITIES

Activities: The main object of Reigate Stepping Stones is to provide a sense of normality to people with mental health illnesses who live in the communities of East Surrey with somewhere to meet in a relaxed environment with like minded people as this will enable people with these particular illnesses to prevent social exclusion and isolation. It also help them with regards to their well-being.

Classification

- **How:** Provides Advocacy/advice/information, Other Charitable Activities
- **What:** Disability, Recreation
- **Who:** People With Disabilities

Geography

- **Area of benefit:** EAST SURREY
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£64,431	£27,287	-	-
2024-03-31	£38,854	£30,020	-	-
2023-03-31	£439,073	£25,287	-	-
2022-03-31	£28,757	£28,476	-	-
2021-03-31	£25,811	£23,225	-	-

Trustees

Name	Role	Appointed
DAVID MURPHY	Chair	
BOB REEVES		
ELIZABETH ELLEN CHISHOLM		
RICHARD JOHN WALLIS		2012-09-16
VALERIE MURPHY		

REIGATE STEPPING STONES

England & Wales - Charity number 1136374

Accounts

Reigate Stepping Stones Ltd

Annual report and financial statements

Registered Charity No. 1136374

Company No. 07236238

31 March 2025

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LEGAL AND ADMINISTRATIVE INFORMATION

Reigate Stepping Stones Ltd

Registered charity No. 1136374

Trustees / Directors

E E Chisholm

D G Hills (resigned 31 March 2025)

M Hudson (resigned 25 June 2025)

D W Murphy

V E Murphy

R D Reeves

R J Wallis

Bankers

HSBC Bank plc

107 High Street

Banstead

Surrey

SM7 2NR

Independent Examiner

GBJ Financial Limited

27 Hatchlands Road

Redhill

Surrey

RH1 6RW

Registered Office

51 Addison Road

Caterham

Surrey

CR3 5LU

Trustee's Annual Report

Objectives and Activities

The main object of Reigate Stepping Stones Ltd is to provide a sense of normality to people with mental health illness with somewhere to meet in a relaxed environment with like-minded people. Reigate Stepping Stones Ltd aims to provide a variety of formal and informal activities that would enable mental health users to gain confidence and self-esteem. To this end, the Charity's premises are now open once a week, 52 weeks of the year.

The Charity's unrestricted funds may be used for general purposes for the benefit of the Charity. The designated fund will be used for a larger investment to meet the charity's objectives once an opportunity has been identified.

Public Benefit Statement

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

The Charity has provided support for members with help in maintaining, improving their health and wellbeing by providing the Social Group. The Charity also supplies a regular Newsletter which advertises a variety of activities / workshops that other organisations are providing which may be of benefit to them.

Two Trustees continue to attend East & Mid Surrey FoCUS (Surrey and Borders Partnership NHS Foundation Trust) and Mid & East Stakeholders meetings and any other appropriate meetings to promote and network with other organisations. Besides these, they also promote Reigate Stepping Stones at various events and with the intention to endeavour to obtain more volunteers to help the running of the organisation.

Financial Review

During the period the Charity received £7k from providing staff to Redhill Safe Haven. There was also £35,000 legacy, £20k of investment income and £1k from membership fees where those attending pay a contribution towards a drink and sandwich. There was a total expenditure of £27k of which £16k was of salaries of staff for the drop-in and the Redhill Safe Haven and £7k in rent for the drop-in premises.

The overall financial performance recorded a net surplus of income over expenditure of £37k. The Trustees decided to designate the legacy for a long-term project that is still to be evaluated and decided upon. The interest received has been added to the designated fund.

Plans for the Future

The legacy receipt at such a high level was unexpected and so high that it takes the charity to a potential new level of activity. In consultation with the National Council for Voluntary Organisations, the Trustees are considering what it can now do and will commission an external review to explain the options. They do not want to do anything rash and quickly that is not sustainable. A further amount is due on sale of the property within that estate. Working with Mind is currently being explored.

Structure Governance and Management

The governing document of the Charity is the constitution adopted on 8 September 2009, as amended by special resolution on 28 April 2010. The five Trustees are also the Management Committee of the Charity. They meet as required to review activities, finance, and look to the future.

Trustee Induction

Trustees' appointments are made at the Annual General Meeting on recommendation of the Trustees and do not require the approval of any external authority. Reigate Stepping Stones Ltd seeks to appoint Trustees who can advance the objects of the charity through their professional expertise, local knowledge, and experience. New Trustees are made aware of their responsibility using resources of the Charity Commission. Further guidance is provided to the Trustee and training when this is needed.

Relationships with Related Parties / External Bodies

The Charity continued to work with Waythrough and Surrey Heartlands Integrated Care Board regarding the Redhill Safe Haven. This is for the benefit of people in mental distress who need support outside normal working hours of which many are our members in a "social" element. The Safe Haven is open three hundred and sixty-five days a year from 6:00pm to 11:00pm with access to professional help beside having two recovery workers. The Charity is using its reserves to continue providing the weekly drop in.

Investment Policy and Performance

The Charity's investment powers are broad but subject to a restriction that no speculative investments. Due to uncertainty of plans for the legacy, the funds have been held on three-month money market deposit this year.

Reserves Policy

It is the policy of the Charity to keep total reserves at a level so running costs can be met for the following two years. At year end unrestricted reserves total £32,332. The Directors believe that the current level of reserves will enable the Charity to meet its committed costs and obligations for this period.

To this end the Trustees set up the Designated Programme Fund with £19,200 which includes the monies received upon the creation of Reigate Stepping Stones Ltd. The level of funds is to cover the cost of running the Charity for the next twelve months. The legacy receipt has been designated for the time being as well until a decision on its long term use is decided and was increased this year by the investment income received of £19,995.

Risk Management Policy

The Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Going Concern Basis

The Trustees continue to adopt the going concern basis in preparing the accounts.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Mr Dave Murphy
Chairman

Date: December 2025

Statement of Trustees' responsibilities in respect of the annual report and the financial statements

Under charity law, the trustee is responsible for preparing a Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee is required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustee:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Trustee

Signed:

Chairman

December 2025
Date

REIGATE STEPPING STONES LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REIGATE STEPPING STONES LTD

We report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners' Statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

GBJ Financial Limited

Chartered Accountants
Independent Examiners

Date: December 2025

27 Hatchlands Road
Redhill
Surrey
RH1 6RW

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Unrestricted Funds £	Designated Funds £	31 March 2025 Total Funds £	31 March 2024 Total Funds £
Income and Endowments				
Grants	0	0	0	10,000
Operations	9,436	0	9,436	10,388
Donations and Legacies	35,000	0	35,000	0
Income from Investments	0	19,995	19,995	18,466
Total Income and Endowment	44,436	19,995	64,431	38,854
Expenditure				
Expenditure on Raising Funds	0	0	0	0
Expenditure on Charitable Activities	(25,712)	0	(25,712)	(28,520)
Other Expenditure	(1,575)	0	(1,575)	(1,500)
Total Expenditure	(27,287)	0	(27,287)	(30,020)
Net Income/(Expenditure)	17,149	19,995	37,144	8,834
Net Gains/(Losses) on Investments	0	0	0	0
Net Movement in Funds	17,149	19,995	37,144	8,834
Reconciliation of Funds				
Total funds brought forward	15,183	450,666	465,849	457,015
Total funds carried forward	32,332	470,661	502,993	465,849

The notes on pages 9 to 11 form part of these financial statements. All income and expenditure is derived from continuing operations.

BALANCE SHEET AS AT 31 MARCH 2025

	31 March 2025	31 March 2024
	£	£
Fixed Assets		
Investments	0	0
Current Assets		
Debtors (Note 5)	9,465	17,951
Prepayments	0	0
Cash at bank and in hand	501,449	450,191
Total Current Assets	510,914	468,143
Current liabilities		
Creditors: Amounts falling due within one year (Note 6)	(7,921)	(2,294)
Net Current Assets / (Liabilities)	502,993	465,849
Total Net Assets	502,993	465,849
Funds of the Charity		
Unrestricted Funds	32,332	15,183
Designated Funds	470,661	450,666
Total Funds	502,993	465,849

The notes on pages 9 to 11 form part of these accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 10 to 11 and accompanying notes were approved by the Board of Trustees on November 2025 and were signed on its behalf by:

Mr Richard Wallis

Trustee

Company registered number: 07236238

NOTES TO THE ACCOUNTS

Note 1 Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 5.

The Trustees have reviewed the cash flow forecasts for a period of at least 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that because of its operating model explained above, even if no further funding is received in the 12-month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements."

b) Income and Endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition will be subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

c) Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned across the funds as a percentage of funds held in each department fund. The allocation of support and governance costs is analysed in note 5.

e) Expenditure on raising funds

The costs of generating funds are those costs attributable to generating income, resources for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objects and consist of investment management costs and certain legal fees.

f) Expenditure on charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include grants made, governance costs, and an apportionment of overheads as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

- a. Designated funds are funds for The Trustee has chosen to earmark these funds for specific areas within the general charitable purposes (see note 13).
- b. Unrestricted funds are available for use at the discretion of the Trustee for general charitable purposes relating to the following:

i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

j) Pensions

The Charity uses the NEST Pensions scheme and has covered its pension liabilities.

Note 2 Related party transactions and trustees' expenses and remuneration

The charity does not have any related parties.

The charity does pay expenses to any Trustee at the HMRC rate for travel and actual reimbursement of other expenditure. No Trustees received any remuneration from the Company. Travel expenses of £0 (2024: £900) were paid to two Trustees.

Note 3 Grant Commitments

The charity has no grant commitments.

Note 4 Events after reporting period

There were no events after the reporting period.

Note 5 Debtors

	31 March 2025	31 March 2024
	£	£
Trade Debtors	8,704	6,830
Other Debtors	<u>761</u>	<u>11,121</u>
	<u>9,465</u>	<u>17,951</u>

Note 6 Creditors

	31 March 2025	31 March 2024
	£	£
Other Creditors	1,575	1,500
Accruals	<u>6,346</u>	<u>794</u>
	<u>7,921</u>	<u>2,294</u>

Note 7 Breakdown of Charitable Activities

Expenditure on charitable activities have all been to meet the charity's objectives.

	Unrestricted Funds 31 March 2025	Unrestricted Funds 31 March 2024
	£	£
Staff salaries	15,891	14,394
Rent	6,580	5,200
Printing, Postage and Stationery	1,450	4,737
Telephone and Internet	-89	178
Sundries and Activities	229	175
Payroll Fees	660	750
Insurance	1,406	2,186
Volunteers' Travel Expenses	<u>-415</u>	<u>900</u>
	<u>25,712</u>	<u>28,520</u>

REIGATE STEPPING STONES

England & Wales - Charity number 1136374

Accounts

Reigate Stepping Stones Ltd

Annual report and financial statements

Registered Charity No. 1136374

Company No. 07236238

31 March 2024

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LEGAL AND ADMINISTRATIVE INFORMATION

Reigate Stepping Stones Ltd

Registered charity No. 1136374

Trustees / Directors

E E Chisholm

D G Hills

M Hudson

D W Murphy

V E Murphy

R D Reeves

R J Wallis

Bankers

HSBC Bank plc

107 High Street

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RH1 6RW

Registered Office

51 Addison Road

Caterham

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CR3 5LU

Trustee's Annual Report

Objectives and Activities

The main object of Reigate Stepping Stones Ltd is to provide a sense of normality to people with mental health illness with somewhere to meet in a relaxed environment with like-minded people.

Reigate Stepping Stones Ltd aims to provide a variety of formal and informal activities that would enable mental health users to gain confidence and self-esteem. To this end, the Charity's premises are open twice a week, 52 weeks of the year, when allowed by any pandemic restrictions.

The Charity's unrestricted funds may be used for general purposes for the benefit of the Charity. The designated fund will be used for a larger investment to meet the charity's objectives once an opportunity has been identified.

Public Benefit Statement

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

The Charity has provided support for members with help in maintaining, improving their health and wellbeing by providing the Social Group twice a week and giving them the opportunity to use the Star Recovery Programme to help their wellbeing. The Charity also supplies a regular Newsletter which advertises a variety of activities / workshops that other organisations are providing which may be of benefit to them.

Two Trustees continue to attend East & Mid Surrey FoCUS (Surrey and Borders Partnership NHS Foundation Trust), Mid & East Stakeholders meetings, Voluntary Action Reigate and Banstead meetings and any other appropriate meetings to promote and network with other organisations.

Besides these, they also promote Reigate Stepping Stones at various events and with the intention to endeavour to obtain more volunteers to help the running of the organisation.

Financial Review

During the period the Charity received £10k from providing staff to Redhill Safe Haven and £10k from a grant to run the drop in. There was also £18k of investment income and £1k from membership fees where those attending pay a contribution towards a drink and sandwich. This compares to £439k total income last year which included a large legacy.

During the period there was a total expenditure of £30k of which £14k was of salaries of staff for the drop-in and the Redhill Safe Haven and £5k in rent for the drop-in premises.

The overall financial performance recorded a net surplus of income over expenditure of £9k. The Trustees have decided to designate the legacy for a long-term project that is still to be evaluated and decided upon. The interest received this year has been added to the designated fund.

Plans for the Future

The legacy receipt at such a high level was unexpected and so high that it takes the charity to a potential new level of activity. In consultation with the National Council for Voluntary Organisations, the Trustees are considering what it can now do and will commission an external review to explain the options. They do not want to do anything rash and quickly that is not sustainable. A further amount is due on sale of the property within that estate.

Structure Governance and Management

The governing document of the Charity is the constitution adopted on 8 September 2009, as amended by special resolution on 28 April 2010.

The seven Trustees are also the Management Committee of the Charity. They meet regularly to review activities, finance, and look to the future.

Trustee Induction

Trustees' appointments are made at the Annual General Meeting on recommendation of the Trustees and do not require the approval of any external authority. Reigate Stepping Stones Ltd seeks to appoint Trustees who can advance the objects of the charity through their professional expertise, local knowledge, and experience. New Trustees are made aware of their responsibility using resources of the Charity Commission. Further guidance is provided to the Trustee and training when this is needed.

Relationships with Related Parties / External Bodies

Funding continued throughout 2023/2024 via Richmond Fellowship Redhill. Continued funding has not been granted for this year and the charity will use reserves to continue its operations.

The Charity continues to work with Richmond Fellowship Redhill and Surrey Heartlands Integrated Care Board regarding the Redhill Safe Haven. This is for the benefit of people in mental distress who need support outside normal working hours of which many are our members in a "social" element. The Safe Haven is open three hundred and sixty-five days a year from 6:00pm to 11:00pm with access to professional help beside having two recovery workers.

Investment Policy and Performance

The Charity's investment powers are broad but subject to a restriction that no speculative investments. Due to uncertainty of plans for the legacy, the funds have been held on three-month money market deposit this year.

Reserves Policy

It is the policy of the Charity to keep total reserves at a level so running costs can be met for the following two years. At year end unrestricted reserves total £15,183. The Directors believe that the current level of reserves will enable the Charity to meet its committed costs and obligations for this period.

To this end the Trustees set up the Designated Programme Fund with £19,200 which includes the monies received upon the creation of Reigate Stepping Stones Ltd. The level of funds is to cover the cost of running the Charity for the next twelve months. The legacy

receipt has been designated for the time being as well until a decision on its long term use is decided and was increased this year by the investment income received of £18,466.

Risk Management Policy

The Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

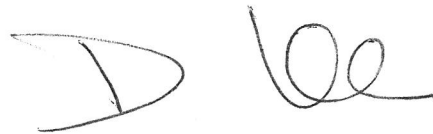
Going Concern Basis

The Trustees have reviewed the impact of the recent pandemic and the downside scenarios have been considered. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Mr Dave Murphy
Chairman



28^{TR}
Date: November 2024

Statement of Trustees' responsibilities in respect of the annual report and the financial statements

Under charity law, the trustee is responsible for preparing a Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee is required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustee:

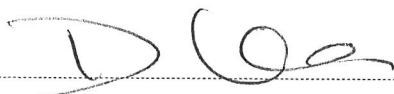
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Trustee

Signed:



Chairman

28th November 2024

Date

REIGATE STEPPING STONES LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REIGATE STEPPING STONES LTD

We report on the accounts of the charity for the year ended 31 March 2024, which are set out on pages 7 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners' Statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



GBJ LLP

Chartered Accountants
Independent Examiners

Date: 29 November 2024

27 Hatchlands Road
Redhill
Surrey
RH1 6RW

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Unrestricted Funds	Designated Funds	31 March 2024 Total Funds	31 March 2023 Total Funds
	£	£	£	£
Income and Endowments				
Grants	10,000	0	10,000	10,000
Operations	10,388	0	10,388	10,836
Donations and Legacies	0	0		414,202
Income from Investments	0	18,466	18,466	4,035
Total Income and Endowment	20,388	18,466	38,854	439,073
Expenditure				
Expenditure on Raising Funds	0	0	0	0
Expenditure on Charitable Activities	(28,520)	0	(28,520)	(23,787)
Other Expenditure	(1,500)	0	(1,500)	(1,500)
Total Expenditure	(30,020)	0	(30,020)	(25,287)
Net Income/(Expenditure)	(9,632)	18,466	8,834	413,786
Net Gains/(Losses) on Investments	0	0	0	0
Net Movement in Funds	(9,632)	18,466	8,834	413,786
Reconciliation of Funds				
Total funds brought forward	24,815	432,200	457,015	43,229
Total funds carried forward	15,183	450,666	465,849	457,015

The notes on pages 9 to 11 form part of these financial statements. All income and expenditure is derived from continuing operations.

BALANCE SHEET AS AT 31 MARCH 2024

	31 March 2024	31 March 2023
	£	£
Fixed Assets		
Investments	0	0
Current Assets		
Debtors (Note 5)	17,951	10,728
Prepayments	0	0
Cash at bank and in hand	450,192	447,996
Total Current Assets	468,143	458,724
Current liabilities		
Creditors: Amounts falling due within one year (Note 6)	(2,294)	(1,709)
Net Current Assets / (Liabilities)	465,849	457,015
Total Net Assets	465,849	457,015
Funds of the Charity		
Unrestricted Funds	15,183	24,815
Designated Funds	450,666	432,200
Total Funds	465,849	457,015

The notes on pages 9 to 11 form part of these accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 10 to 11 and accompanying notes were approved by the Board of Trustees on 28 November 2024 and were signed on its behalf by:



Mr Richard Wallis
Trustee

Company registered number: 07236238

NOTES TO THE ACCOUNTS

Note 1 Principal Accounting Policies

a) Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 5.

The Trustees have reviewed the cash flow forecasts for a period of at least 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that because of its operating model explained above, even if no further funding is received in the 12-month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements."

b) Income and Endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition will be subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

c) Expenditure Recognition

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned across the funds as a percentage of funds held in each department fund. The allocation of support and governance costs is analysed in note 5.

e) Expenditure on raising funds

The costs of generating funds are those costs attributable to generating income, resources for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objects and consist of investment management costs and certain legal fees.

f) Expenditure on charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include grants made, governance costs, and an apportionment of overheads as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

- a. Designated funds are funds for The Trustee has chosen to earmark these funds for specific areas within the general charitable purposes (see note 13).
- b. Unrestricted funds are available for use at the discretion of the Trustee for general charitable purposes relating to the following:

i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

j) Pensions

The Charity uses the NEST Pensions scheme and has covered its pension liabilities.

Note 2 Related party transactions and trustees' expenses and remuneration

The charity does not have any related parties.

The charity does pay expenses to any Trustee at the HMRC rate for travel and actual reimbursement of other expenditure. No Trustees received any remuneration from the Company. Travel expenses of £900 (2023: £689) were paid to two Trustees.

Note 3 Grant Commitments

The charity has no grant commitments.

Note 4 Events after reporting period

There were no events after the reporting period.

Note 5 Debtors

	31 March 2024	31 March 2023
	£	£
Trade Debtors	6,830	3,663
Other Debtors	<u>11,121</u>	<u>7,064</u>
	<u>17,951</u>	<u>10,727</u>

Note 6 Creditors

	31 March 2024	31 March 2023
	£	£
Other Creditors	1,500	1,500
Accruals	<u>794</u>	<u>209</u>
	<u>2,294</u>	<u>1,709</u>

Note 7 Breakdown of Charitable Activities

Expenditure on charitable activities have all been to meet the charity's objectives.

	Unrestricted Funds 31 March 2024	Unrestricted Funds 31 March 2023
	£	£
Staff salaries	14,394	15,765
Rent	5,200	4,940
Printing, Postage and Stationery	4,737	621
Telephone and Internet	178	118
Sundries and Activities	175	237
Payroll Fees	750	456
Insurance	2,186	961
Volunteers' Travel Expenses	<u>900</u>	<u>689</u>
	<u>28,520</u>	<u>23,787</u>

REIGATE STEPPING STONES

England & Wales - Charity number 1136374

Accounts

Reigate Stepping Stones Ltd

Annual report and financial statements

Registered Charity No. 1136374

Company No. 07236238

31 March 2023

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LEGAL AND ADMINISTRATIVE INFORMATION
Reigate Stepping Stones Ltd

Registered charity No. 1136374

Trustees / Directors

E E Chisholm
D G Hills
M Hudson
D W Murphy
V E Murphy
R D Reeves
R J Wallis

Bankers

HSBC Bank plc
18 High Street
Reigate
Surrey
RH2 9AY

Independent Examiner

GBJ LLP
27 Hatchlands Road
Redhill
Surrey
RH1 6RW

Registered Office

51 Addison Road
Caterham
Surrey
CR3 5LU

Trustee's Annual Report

Objectives and Activities

The main object of Reigate Stepping Stones Ltd is to provide a sense of normality to people with mental health illness with somewhere to meet in a relaxed environment with like-minded people.

Reigate Stepping Stones Ltd aims to provide a variety of formal and informal activities that would enable mental health users to gain confidence and self-esteem. To this end, the Charity's premises are open twice a week, 52 weeks of the year, when allowed by any pandemic restrictions.

The Charity's unrestricted funds may be used for general purposes for the benefit of the Charity.

Public Benefit Statement

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and Performance

The Charity has provided support for members with help in maintaining, improving their health and wellbeing by providing the Social Group twice a week and giving them the opportunity to use the Star Recovery Programme to help their wellbeing. The Charity also supplies a regular Newsletter which advertises a variety of activities / workshops that other organisations are providing which may be of benefit to them.

Two Trustees continue to attend East & Mid Surrey FoCUS (Surrey and Borders Partnership NHS Foundation Trust), Mid & East Stakeholders meetings, Voluntary Action Reigate and Banstead meetings and any other appropriate meetings to promote and network with other organisations.

Besides these, they also promote Reigate Stepping Stones at various events and with the intention to endeavour to obtain more volunteers to help the running of the organisation.

Financial Review

During the period the Charity received a total income of £439k being £10k in grant money from Richmond Fellowship under a long-term agreement to run the drop in, £10k from providing staff to Redhill Safe Haven and an amazing £413k in a legacy from a friend of the charity. There was also £4k of investment income and £1k from membership fees where those attending pay a contribution towards a drink and sandwich. This compares to £29k total income last year.

During the period there was a total expenditure of £25k of which £16 was of salaries of staff for the drop-in and the Redhill Safe Haven and £5k in rent for the drop-in premises.

The overall financial performance recorded a net surplus of income over expenditure of £414k (£1k excluding the legacy). The Trustees have decided to designate the legacy for a long-term project that is still to be evaluated and decided upon. The amount has been added to the initial funds at the setup of the charity.

Plans for the Future

The legacy receipt at such a high level was unexpected and so high that it takes the charity to a potential new level of activity. In consultation with the National Council for Voluntary Organisations, the Trustees are considering what it can now do and will commission an external review to explain the options. They do not want to do anything rash and quickly that is not sustainable.

Structure Governance and Management

The governing document of the Charity is the constitution adopted on 8 September 2009, as amended by special resolution on 28 April 2010.

The seven Trustees are also the Management Committee of the Charity. They meet regularly to review activities, finance, and look to the future.

Trustee Induction

Trustees' appointments are made at the Annual General Meeting on recommendation of the Trustees and do not require the approval of any external authority. Reigate Stepping Stones Ltd seeks to appoint Trustees who can advance the objects of the charity through their professional expertise, local knowledge, and experience. New Trustees are made aware of their responsibility using resources of the Charity Commission. Further guidance is provided to the Trustee and training when this is needed.

Relationships with Related Parties / External Bodies

Funding continued throughout 2022/2023 via Richmond Fellowship Redhill. Continued funding has been granted by Surrey County Council Adult Mental Health Team for the next year with the possibility of funding for another year after.

The Charity continues to work with Richmond Fellowship Redhill and Surrey Heartlands Clinical Commissioning Group regarding the Redhill Safe Haven. This is for the benefit of people in mental distress who need support outside normal working hours of which many are our members in a "social" element. The Safe Haven is open three hundred and sixty-five days a year from 6:00pm to 11:00pm with access to professional help beside having two recovery workers.

Investment Policy and Performance

The Charity's investment powers are broad but subject to a restriction that no speculative investments. Due to uncertainty of plans for the legacy, the funds have been held on three-month money market deposit this year.

Reserves Policy

It is the policy of the Charity to keep total reserves at a level so running costs can be met for the following two years. At year end unrestricted reserves total £24,815. The Directors believe that the current level of reserves will enable the Charity to meet its committed costs and obligations for this period.

To this end the Trustees set up the Designated Programme Fund with £19,200 which includes the monies received upon the creation of Reigate Stepping Stones Ltd. The level of

funds is to cover the cost of running the Charity for the next twelve months. The legacy receipt has been designated for the time being as well until a decision on its long term use is decided.

Risk Management Policy

The Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Going Concern Basis

The Trustees have reviewed the impact of the recent pandemic and the downside scenarios have been considered. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.



Mr Dave Murphy
Chairman

Date: 27 November 2023

Statement of Trustees' responsibilities in respect of the annual report and the financial statements

Under charity law, the trustee is responsible for preparing a Trustee's Annual Report and the financial statements in accordance with applicable law and regulations. The trustee is required to prepare the financial statements in accordance with UK Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for that period.

In preparing these financial statements, generally accepted accounting practice entails that the trustee:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and the Statement of Recommended Practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements;
- assess the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the charity or to cease operations or have no realistic alternative but to do so.

The trustee is required to act in accordance with the trust deed of the charity, within the framework of trust law. They are responsible for keeping accounting records which are sufficient to show and explain the charity's transactions and disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trustee to ensure that, where any statements of accounts are prepared by them under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

The trustee is responsible for the maintenance and integrity of the financial and other information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Trustee

Signed:



Chairman

27 November 2023

Date

REIGATE STEPPING STONES LTD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF REIGATE STEPPING STONES LTD

We report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 7 to 11.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to our attention.

Basis of Independent Examiners' Report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners' Statement

In connection with our examination, no matter has come to our attention:

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave not been met; or
- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



GBJ LLP

Chartered Accountants
Independent Examiners

Date: 28 November 2023

27 Hatchlands Road
Redhill
Surrey
RH1 6RW

**STATEMENT OF FINANCIAL ACTIVITIES
 FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds £	Designated Funds £	31 March 2023 Total Funds £	31 March 2022 Total Funds £
Income and Endowments				
Grants	10,000	0	10,000	10,000
Operations	10,836	0	10,836	17,804
Donations and Legacies	1,202	413,000	414,202	950
Income from Investments	4,035	0	4,035	3
Total Income and Endowment	26,073	413,000	439,073	28,757
Expenditure				
Expenditure on Raising Funds	0	0	0	0
Expenditure on Charitable Activities	(23,787)	0	(23,787)	(28,376)
Other Expenditure	(1,500)	0	(1,500)	(100)
Total Expenditure	(25,287)	0	(25,287)	(28,476)
Net Income/(Expenditure)	786	413,000	413,786	281
Net Gains/(Losses) on Investments	0	0	0	0
Net Movement in Funds	786	413,000	413,786	281
Reconciliation of Funds				
Total funds brought forward	24,029	19,200	43,229	42,948
Total funds carried forward	24,815	432,200	457,015	43,229

The notes on pages 9 to 11 form part of these financial statements. All income and expenditure is derived from continuing operations.

BALANCE SHEET AS AT 31 MARCH 2023

	31 March 2023	31 March 2022
	£	£
Fixed Assets		
Investments	0	0
Current Assets		
Debtors (Note 5)	10,728	11,998
Prepayments	0	0
Cash at bank and in hand	447,996	31,540
Total Current Assets	458,724	43,538
Current liabilities		
Creditors: Amounts falling due within one year (Note 6)	(1,709)	(309)
Net Current Assets / (Liabilities)	457,015	43,229
Total Net Assets	457,015	43,229
Funds of the Charity		
Unrestricted Funds	24,815	24,029
Designated Funds	432,200	19,200
Total Funds	457,015	43,229

The notes on pages 9 to 11 form part of these accounts.

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements on pages 10 to 11 and accompanying notes were approved by the Board of Trustees on 27 November 2023 and were signed on its behalf by:



Mr Richard Wallis
Trustee

Company registered number: 07236238

NOTES TO THE ACCOUNTS

Note 1 Principal Accounting Policies

a) **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared on a going concern basis which the Trustees consider to be appropriate for the following reasons.

The business model of the charity is such that its charitable activities are limited to those which it has sufficient funds to support from the excess of funding received over the costs of administering the charity. The charity therefore has no specific commitments and no committed costs beyond its fixed costs of operation which are detailed in note 5.

The Trustees have reviewed the cash flow forecasts for a period of at least 12 months from the date of approval of these financial statements which indicate that the charity will have sufficient funds to meet its liabilities as they fall due for that period. The Trustees have also considered the implications of COVID-19 on these cash flow forecasts and consider that because of its operating model explained above, even if no further funding is received in the 12-month period, the charity has sufficient cash reserves to pay all committed costs.

Consequently, the Trustees are confident that the charity will have sufficient funds to continue to meet its liabilities as they fall due for at least 12 months from the date of approval of the financial statements."

b) **Income and Endowments**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. If a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity, and it is probable that those conditions will be fulfilled in the reporting period. Gifts in kind are valued at estimated fair market value at the time of receipt.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. If the gift is in the form of an asset other than cash, or a financial asset traded on a recognised stock exchange, recognition will be subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

c) **Expenditure Recognition**

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 settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

d) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees.

Governance costs and support costs relating to charitable activities have been apportioned across the funds as a percentage of funds held in each department fund. The allocation of support and governance costs is analysed in note 5.

e) Expenditure on raising funds

The costs of generating funds are those costs attributable to generating income, resources for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the Charity's objects and consist of investment management costs and certain legal fees.

f) Expenditure on charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include grants made, governance costs, and an apportionment of overheads as shown in note 6.

g) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

h) Structure of funds

- a. Designated funds are funds for The Trustee has chosen to earmark these funds for specific areas within the general charitable purposes (see note 13).
- b. Unrestricted funds are available for use at the discretion of the Trustee for general charitable purposes relating to the following:

i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

j) Pensions

The Charity uses the NEST Pensions scheme and has covered its pension liabilities.

Note 2 Related party transactions and trustees' expenses and remuneration

The charity does not have any related parties.

The charity does pay expenses to any Trustee at the HMRC rate for travel and actual reimbursement of other expenditure. No Trustees received any remuneration from the Company. Travel expenses of £689 (2022: £1,013) were paid to two Trustees.s

Note 3 Grant Commitments

The charity has no grant commitments.

Note 4 Events after reporting period

There were no events after the reporting period.

Note 5 Debtors

	31 March 2023	31 March 2022
	£	£
Trade Debtors	3,663	7,913
Other Debtors	<u>7,064</u>	<u>4,085</u>
	<u>10,727</u>	<u>11,998</u>

Note 6 Creditors

	31 March 2023	31 March 2022
	£	£
Other Creditors	1,500	100
Accruals	<u>209</u>	<u>209</u>
	<u>1,709</u>	<u>309</u>

Note 7 Breakdown of Charitable Activities

Expenditure on charitable activities have all been to meet the charity's objectives.

	Unrestricted Funds 31 March 2023	Unrestricted Funds 31 March 2022
	£	£
Staff salaries	15,765	19,970
Rent	4,940	4,905
Printing, Postage and Stationery	621	685
Telephone and Internet	118	146
Sundries and Activities	237	121
Payroll Fees	456	552
Insurance	961	960
Volunteers' Travel Expenses	<u>689</u>	<u>1,037</u>
	<u>23,787</u>	<u>28,376</u>

REIGATE STEPPING STONES

England & Wales - Charity number 1136374

Accounts

REIGATE STEPPING STONES LTD

**Company No. 07236238
Limited By Guarantee
Registered Charity No. 1136074**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

Directors:

**E E Chisholm
D G Hills
M Hudson
D W Murphy
V E Murphy
R D Reeves
R J Wallis**

Registered Office:

**51 Addison Road
Caterham
Surrey
CR3 5UU**

Bankers:

**HSBC Bank plc
18 High Street
Reigate
Surrey
RH2 9AY**

Honorary Reporting Accountant:

Natalie Wallace ACCA

The Directors and Trustees have pleasure in presenting their Report and Financial Statements for the year ended 31st March 2022.

Principal Activities and Business Review

The main object of Reigate Stepping Stones Ltd is to provide a sense of normality to people with mental health illness with somewhere to meet in a relaxed environment with like-minded people. The governing document of the Charity is the constitution adopted on 8 September 2009, as amended by special resolution on 28 April 2010.

Reigate Stepping Stones Ltd aims to provide a variety of formal and informal activities that would enable mental health users to gain confidence and self-esteem. To this end, the Charity's premises are open twice a week, 52 weeks of the year, when allowed by any pandemic restrictions.

Appointment of Trustees

Trustees' appointments are made by the Board of Trustees and do not require the approval of any external authority. Reigate Stepping Stones Ltd seeks to appoint Trustees who can advance the objects of the charity through their professional expertise, local knowledge, and experience.

Risk Management

The Trustees have examined the major strategic, business, and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Achievements and Performance

This result for the year is shown on page with details and notes on pages 6 to 9.

It is the policy of the Charity to keep total reserves at a level so running costs can be met for the following two years. At year end unrestricted reserves total £24,029. The Directors believe that the current level of reserves will enable the Charity to meet its committed costs and obligations for this period.

To this end the Trustees set up the Designated Programme Fund with £19,200 which includes the monies received upon the creation of Reigate Stepping Stones Ltd. The level of funds is to cover the cost of running the Charity for the next twelve months.

Funding continued throughout 2021/2022 via Richmond Fellowship Redhill. Continued funding has been granted by Surrey County Council Adult Mental Health Team for the next year with the possibility of funding for another year after.

The Charity continues to work with Richmond Fellowship Redhill and Surrey Heartlands Clinical Commissioning Group regarding the Redhill Safe Haven. This is for the benefit of people in mental distress who need support outside normal working hours of which many are our members in a "social" element. The Safe Haven is open three hundred and sixty-five days a year from 6:00pm to 11:00pm with access to professional help beside having two recovery workers.

The Charity has provided support for members with help in maintaining, improving their health and wellbeing by providing the Social Group twice a week and giving them the opportunity to use the Star Recovery Programme to help their wellbeing. The Charity also supplies a regular Newsletter which advertises a variety of activities & workshops that other organisations are providing which may be of benefit to them.

Two Trustees continue to attend East & Mid Surrey FoCUS (Surrey and Borders Partnership NHS Foundation Trust), Mid & East Stakeholders meetings, East Surrey Community Connections meetings,

Voluntary Action Reigate and Banstead meetings and any other appropriate meetings to promote and network with other organisations....

Besides these, they also promote Reigate Stepping Stones at various events and with the intention to endeavour to obtain more volunteers to help the running of the organisation.

Public Benefit

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities in relation to the Financial Statements

The Trustees (who are also directors of Reigate Stepping Stones Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations....

Company law requires Trustees to prepare financial statements for each financial year. Under that law the Trustees 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 Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming/outgoing resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- \$ select suitable accounting policies and then apply them consistently.
- \$ observe the methods and principles in the Charities SORP.
- \$ make judgements and estimates that are reasonable and prudent.
- \$ state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements.
- \$ state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements.
- \$ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption....

Mrs V E Murphy
Director

Honorary Reporting Accountant's Report to the Trustees of Reigate Stepping Stones Ltd:

I report on the accounts of Reigate Stepping Stones Ltd for the year ended 31 March 2022, which comprise the Statement of Financial Activities, Balance Sheet, and related notes.

Respective Responsibilities of Trustees and Reporting Accountant

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 44(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

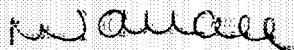
- § to examine the accounts under section 145 of the 2011 Act;
- § to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- § to state whether particular matters have come to my attention.

Honorary Reporting Accountant's Statement

I have reviewed the Balance Sheet and Accounts as set out on pages 5-9, together with the documents and statements submitted to me. My examination included a review of the accounting records kept by the Treasurer and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

In connection with my review, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the Treasurer has not ensured that:
 - proper accounting records are kept in accordance with section 130 of the Charities Act 2011; and
 - accounts have been prepared which agree with the accounting records and comply with the accounting requirements of the Charities Act 2011; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached;



Natalie Wallace ACCA

**Statement of Financial Activities:
(including Income and Expenditure Account)
for the year ended 31 March 2022**

	Unrestricted Funds 2022 £	Unrestricted Funds 2021 £
Income from:		
Grants:		
Richmond Fellowship	10,000	10,000
Richmond Fellowship (Safehaven)	<u>16,764</u>	<u>15,294</u>
	26,764	25,294
Teas and Subscriptions	1,040	502
Sundry Donations	950	0
Investments	3	15
	<u>28,757</u>	<u>25,811</u>
Expenditure on:		
Staff salaries	19,970	18,056
Rent	4,905	1,290
Printing, Postage and Stationery	685	820
Telephone and Internet	146	365
Sundries and Activities	121	162
Payroll Fees	552	498
Insurance	960	901
Training and Safety Courses	0	0
Volunteers' Travell Expenses	1,037	957
Equipment	0	77
Promotion	0	0
Independent Examiner	100	100
	<u>28,476</u>	<u>23,225</u>
Net movement in funds	2811	2,585
Total Funds brought forward on 1st April 2021	<u>42,948</u>	<u>40,363</u>
Total Funds carried forward on 31 March 2022	<u>43,229</u>	<u>42,948</u>

All gains and losses in the year have been included in the Statement of Financial Activities and arise from continuing activities. In 2021 and 2022 all income and expenditure related to unrestricted funds.

Reigate Stepping Stones Ltd - Annual Report and Accounts - Year ended 31 March 2022

Balance Sheet
as of 31 March 2022

	2022	2021
	£	£
Fixed Assets		
Tangible:	-	-
Current Assets		
Debtors: Other Debtors	11,998	10,485
Cash at Bank and in Hand	<u>31,540</u>	<u>32,971</u>
	43,538	43,456
Creditors: Amounts falling due within one year		
Accruals:	309	508
Other creditors	<u>-</u>	<u>-</u>
	309	508
Total Assets Less Current Liabilities:	<u>43,229</u>	<u>42,948</u>
Funds		
Designated	19,200	19,200
Unrestricted	<u>24,029</u>	<u>23,748</u>
	<u>43,229</u>	<u>42,948</u>

All debtors and creditors are financial instruments and are measured at amortised cost.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 Companies Act 2006.

Directors' responsibilities:

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

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

Approved by the Board for issue on:

Mr D W Murphy - Chairman
Company Registration No. 07236238

**Notes to the Financial Statements
for the year ended 31 March 2022**

1: Accounting Policies

Company Information

Reigate Stepping Stones Ltd is a private company limited by guarantee incorporated in England and Wales.

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty is set out below.

a: Accounting Basis and Standards

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b: Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the near future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c: Cash Flow Statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

d: Tangible Fixed Assets

Depreciation of tangible fixed assets is provided at rates estimated to write off the cost less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment - 20% straight line

All fixed assets are capitalised at cost.

At the end of each reporting period, the residual values and useful lives of assets are reviewed and adjusted if necessary. In addition, if events or change in circumstances indicate that the carrying value may not be recoverable then the carrying value of tangible fixed assets are reviewed for impairment.

e: Income

All income is recognised when there is entitlement to the funds, the receipt is probable, and the amount can be measured reliably.

Donations and grants are recognised in the Statement of Financial Activities when receivable. When income is received in advance of meeting any performance-related conditions there is not

unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met.

Investment income is recognised in the Statement of Financial Activities when receivable.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably.

f Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with providing activities to people with mental health illness.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

g Fund Accounting

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted Funds - these funds can only be used for restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes. No Restricted Funds were held by the Charity during the year.

Designated Programme Fund - this fund is to cover the cost of running the Charity for the next twelve months should future funding from Surrey County Council be reduced. This fund is also an unrestricted fund.

h Critical Accounting Estimates and Areas of Judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

i Financial Instruments

Cash and Cash equivalents

Cash and cash equivalents include cash at bank and in hand and short-term deposits with a maturity date of three months or less.

Debtors and Creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2 Employee Information

There was an average of five part time employees during the year (2021: five).

No employees earned more than £60,000 during the year (2021: nil).

3. Trustees and Key Management Personnel

Key management personnel include the Trustees.

The Trustees received no remuneration or benefits in kind from the Charity. Two Trustees were reimbursed for most of their travelling expenses of £1,037 (2021: £957). Other Trustees have decided not to claim for their travelling expenses which is estimated to be £105 (2021: £105).

The Charity also benefited from the use of two Trustees homes as its office at an estimated cost of £950 (2021: £815). The Charity benefited from the many voluntary hours contributed by the Trustees and Volunteers. The value of help received is estimated at 1,700 hours which at £15 per hour equates to £25,500 (2021: £25,500).

4. Taxation

This Charity is not liable to Corporation Tax as the income is of an exempt nature.

5. Control

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.

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REIGATE STEPPING STONES

England & Wales - Charity number 1136374

Accounts

REIGATE STEPPING STONES LTD

**Company No. 07236238
Limited By Guarantee
Registered Charity No. 1136374**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Directors:	E E Chisholm D G Hills M Hudson D W Murphy V E Murphy R D Reeves R J Wallis
Registered Office:	51 Addison Road Caterham Surrey CR3 5LU
Bankers:	HSBC Bank plc 72 Station Road Redhill Surrey RH1 1PN
Honorary Reporting Accountant:	Natalie Wallace ACCA

The Directors and Trustees have pleasure in presenting their Report and Financial Statements for the year ended 31st March 2021.

Principal Activities and Business Review

The main object of Reigate Stepping Stones Ltd is to provide a sense of normality to people with mental health illness with somewhere to meet in a relaxed environment with like minded people. The governing document of the Charity is the constitution adopted on 8 September 2009, as amended by special resolution on 28 April 2010.

Reigate Stepping Stones Ltd aims to provide a variety of formal and informal activities that would enable mental health users to gain confidence and self esteem. To this end, the Charity's premises are open twice a week, 52 weeks of the year, when allowed by any pandemic restrictions. This changed in the middle of March when the Club had to temporarily closed due to Covid restrictions. Phone contact was maintained with members when possible.

Appointment of Trustees

Trustees' appointments are made by the Board of Trustees and do not require the approval of any external authority. Reigate Stepping Stones Ltd seeks to appoint Trustees who can advance the objects of the charity through their professional expertise, local knowledge and experience.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks.

Achievements and Performance

The result for the year is shown on page with details and notes on pages 5 to 9.

It is the policy of the Charity to keep total reserves at a level so running costs can be met for the following two years. At year end unrestricted reserves total £23,689. The Directors believe that the current level of reserves will enable the Charity to meet its committed costs and obligations for this period. There was a surplus this year as the pandemic prevented the Club meeting for several months and premises costs, therefore, were reduced. No staff member was furloughed.

To this end the Trustees set up the Designated Programme Fund with £19,200 which includes the monies received upon the creation of Reigate Stepping Stones Ltd. The level of funds are to cover the cost of running the Charity for the next twelve months.

Funding continued throughout 2019/2020 via Richmond Fellowship Redhill. Continued funding has been granted by Surrey County Council Adult Mental Health Team for the next year with the possibility of funding for another year after.

The Charity continues to work with Richmond Fellowship Redhill and East Surrey Clinical Commissioning Group (Surrey Heartlands CCG from 1st April 2020) regarding the Redhill Safe Haven. This is for the benefit of people in mental distress who need support outside normal working hours of which many are our members in a "social" element. The Safe Haven is open three hundred and sixty-five days a year from 6:00pm to 11:00pm with access to professional help beside having two recovery workers.

The Charity has worked with Epsom & Ewell CAB Mental Benefit Adviser to provide a valuable service for the members.

The Charity has provided support for members with help in maintaining, improving their

health and wellbeing by providing the Social Group twice a week and giving them the opportunity to use the Star Recovery Programme to help their wellbeing. The Charity also supplies a monthly Newsletter which advertises a variety of activities / workshops that other organisations are providing which may be of benefit to them.

Two Trustees continue to attend East & Mid Surrey FoCUS (Surrey and Borders Partnership NHS Foundation Trust), Mid & East Stakeholders meetings, East Surrey Community Connections meetings, Voluntary Action Reigate and Banstead meetings and any other appropriate meetings to promote and network with other organisations.

Besides these, they also promote Reigate Stepping Stones at various events and also with the intention to endeavour to obtain more volunteers to help the running of the organisation.

Public Benefit

The Trustees confirm that they comply with their duty to have regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Responsibilities in relation to the Financial Statements

The Trustees (who are also directors of Reigate Stepping Stones Ltd for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires Trustees to prepare financial statements for each financial year. Under that law the Trustees 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 Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of the affairs of the charitable company and of the incoming/outgoing resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- \$ select suitable accounting policies and then apply them consistently;
- \$ observe the methods and principles in the Charities SORP;
- \$ make judgements and estimates that are reasonable and prudent;
- \$ state whether applicable UK Accounting Standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- \$ state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements;
- \$ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Company Rules

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Mrs V E Murphy

Director

Honorary Reporting Accountant's Report to the Trustees of Reigate Stepping Stones Ltd.

I report on the accounts of Reigate Stepping Stones Ltd for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet and related notes.

Respective Responsibilities of Trustees and Reporting Accountant

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- \$ examine the accounts under section 145 of the 2011 Act;
- \$ to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- \$ to state whether particular matters have come to my attention.

Honorary Reporting Accountant's Statement

I have reviewed the Balance Sheet and Accounts as set out on pages 5-9, together with the documents and statements submitted to me. My examination included a review of the accounting records kept by the Treasurer and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

In connection with my review, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the Treasurer has not ensured that:
 - proper accounting records are kept in accordance with section 130 of the Charities Act 2011; and
 - accounts have been prepared which agree with the accounting records and comply with the accounting requirements of the Charities Act 2011; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Natalie Wallace ACCA

**Statement of Financial Activities
(including Income and Expenditure Account)
for the year ended 31 March 2021**

	Unrestricted Funds 2021 £	Unrestricted Funds 2020 £
Income from:		
Grants		
Richmond Fellowship	10,000	10,000
Richmond Fellowship (Safehaven)	<u>15,294</u>	<u>15,398</u>
	25,294	25,398
Teas and Subscriptions	502	1,667
Sundry Donations	0	582
Investments	<u>15</u>	<u>51</u>
	<u>25,811</u>	<u>27,698</u>
Expenditure on:		
Staff salaries	18,056	18,572
Rent	1,290	4,160
Printing, Postage and Stationery	820	473
Telephone and Internet	365	273
Sundries and Activities	162	507
Payroll Fees	498	972
Insurance	901	1,089
Training and Safety Courses	0	0
Volunteers' Travel Expenses	957	970
Equipment	77	761
Promotion	0	0
Independent Examiner	<u>100</u>	<u>100</u>
	<u>23,225</u>	<u>27,877</u>
Net movement in funds	2,585	(179)
Total Funds brought forward at 1 April 2020	<u>40,302</u>	<u>40,481</u>
Total Funds carried forward at 31 March 2021	<u>42,887</u>	<u>40,302</u>

All gains and losses in the year have been included in the Statement of Financial Activities and arise from continuing activities. In 2020 and 2021 all income and expenditure related to unrestricted funds.

**Balance Sheet
as at 31 March 2021**

	2021 £	2020 £
Fixed Assets		
Tangible	-	-
Current Assets		
Debtors: Other Debtors	10,485	8,475
Cash at Bank and in Hand	<u>32,971</u>	<u>32,296</u>
	43,456	40,771
Creditors: Amounts falling due within one year		
Accruals	509	409
Other creditors	<u>-</u>	<u>-</u>
	509	409
Total Assets Less Current Liabilities	<u>42,948</u>	<u>40,362</u>
Funds		
Designated	19,200	19,200
Unrestricted	<u>23,748</u>	<u>21,162</u>
	<u>42,948</u>	<u>40,362</u>

All debtors and creditors are financial instruments and are measured at amortised cost.

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 Companies Act 2006.

Directors' responsibilities:

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

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

Approved by the Board for issue on :

Mr D W Murphy - Chairman
Company Registration No. 07236238

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting Policies

Company Information

Reigate Stepping Stones Ltd is a private company limited by guarantee incorporated in England and Wales.

A summary of the principal accounting policies adopted, judgements and key sources of estimation uncertainty, is set out below.

a Accounting Basis and Standards

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The company is a public benefit entity for the purposes of FRS 102 and a registered charity established as a company limited by guarantee and therefore has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP), the Companies Act 2006 and Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

b Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charitable company to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken account of pressures on fee income. After making enquiries, the trustees have concluded that there is a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. The charitable company therefore continues to adopt the going concern basis in preparing its financial statements.

c Cash Flow Statement

The Charity has taken the exemption available in para 7.1B of FRS 102 and not prepared a statement of cash flows.

d Tangible Fixed Assets

Depreciation of tangible fixed assets is provided at rates estimated to write off the cost, less estimated residual value, of each asset over its expected useful life as follows:

Office Equipment - 20% straight line

All fixed assets are capitalised at cost.

At the end of each reporting period, the residual values and useful lives of assets are reviewed and adjusted if necessary. In addition, if events or change in circumstances indicate that the carrying value may not be recoverable then the carrying value of tangible fixed assets are reviewed for impairment.

e Income

All income is recognised when there is entitlement to the funds, the receipt is probable and the amount can be measured reliably.

Donations and grants are recognised in the Statement of Financial Activities when receivable. When income is received in advance of meeting any performance-related conditions there is not unconditional entitlement to the income and its recognition is deferred and included in creditors as deferred income until the performance-related conditions are met.

Investment income is recognised in the Statement of Financial Activities when receivable.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

f Resources Expended

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities include expenditure associated with providing activities to people with mental health illness.

Support costs are those incurred in the administration of the charity and are primarily associated with the constitutional and statutory requirements.

g Fund Accounting

Unrestricted General Funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted Funds - these 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. No Restricted Funds were held by the Charity during the year.

Designated Programme Fund - this fund is to cover the cost of running the Charity for the next twelve months should future funding from Surrey County Council be reduced. This fund is also an unrestricted fund.

h Critical Accounting Estimates and Areas of Judgement

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements.

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

i Financial Instruments

Cash and Cash equivalents

Cash and cash equivalents include cash at bank and in hand and short term deposits with a maturity date of three months or less.

Debtors and Creditors

Debtors and creditors receivable or payable within one year of the reporting date are

carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2. Employee Information

There were an average of five part time employees during the year (2020: five). No employees earned more than £60,000 during the year (2020: nil).

3. Trustees and Key Management Personnel

Key management personnel include the Trustees.

The Trustees received no remuneration or benefits in kind from the Charity. Two Trustees were reimbursed for most of their travelling expenses of £822 (2020: £970). Other Trustees have decided not to claim for their travelling expenses which is estimated to be £100 (2020: £403).

The Charity also benefited from the use of two Trustees homes as its office at an estimated cost of £815 (2020: £815). The Charity benefited from the many voluntary hours contributed by the Trustees and Volunteers. The value of help received is estimated at 1,700 hours which at £15 per hour equates to £25,500 (2020: £25,500).

4. Taxation

The Charity is not liable to Corporation Tax as the income is of an exempt nature.

5. Control

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.