STEPPING STONES LEARNING AND LEISURE

England & Wales · Charity number 1174850

Details

Status	Registered
Legal form	CIO
Registered	2017-09-26
Register	View on the Charity Commission register

Contact

Address	St. Faiths Community Centre Red Post Hill London SE24 9JQ
Phone	07950612914
Email	manager@steppingstoneslearning.org.uk
Website	www.steppingstoneslearning.org.uk

Activities

Objects: 1) TO RELIEVE PEOPLE WITH LEARNING DISABILITIES RESIDENT IN SOUTHWARK AND NEIGHBOURING BOROUGHS FOR THE PUBLIC BENEFIT WHO ARE IN NEED, BY PROVIDING ADVICE AND SUPPORT AND SERVICES THAT ARE SPECIALLY DESIGNED TO RELIEVE THE NEEDS OF SUCH PERSONS.2) TO PROMOTE FOR THE PUBLIC BENEFIT SOCIAL INCLUSION AMONGST PEOPLE WITH LEARNING DISABILITIES IN SOUTHWARK AND NEIGHBOURING BOROUGHS, WHO ARE EXCLUDED FROM SOCIETY BECAUSE THEY FACE DISCRIMINATION, OR ARE UNABLE TO EASILY DRIVE, USE PUBLIC TRANSPORT OR OTHERWISE ACCESS SERVICES.3) TO PROMOTE FOR THE PUBLIC BENEFIT THE ADVANCEMENT OF EDUCATION AMONGST THE PUBLIC OF THE RESTRICTIONS FACING THOSE WITH LEARNING DISABILITIES AND PROVISION OF SERVICES THROUGH WHICH THIS CAN BE ALLEVIATED.4) TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF SOUTHWARK AND NEIGHBOURING BOROUGHS THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF PEOPLE WITH LEARNING DISABILITIES WITH THE OBJECT OF IMPROVING THEIR CONDITION OF LIFE,IN PARTICULAR, BY:PROVIDING CLASSES AND ACTIVITIES IN SUBJECTS INCLUDING DRAMA, COOKING, ART, MUSIC, KEEP FIT, GARDENING, DANCE AND WALKING GROUP (AND OTHER SUBJECTS WHICH ARE DRIVEN BY THE NEEDS AND WISHES TO THE ADULTS WHO ATTEND) THAT ENABLE PEOPLE WHO HAVE LEARNING DISABILITIES TO INTERACT SOCIALLY IN ORDER TO REDUCE SOCIAL ISOLATION AND PARTICIPATE MORE EFFECTIVELY IN THE WIDER COMMUNITY.

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Activities: STEPPING STONES PROVIDES A RANGE OF MUCH NEEDED EDUCATION AND LEISURE CLASSES FOR ADULTSWITH LEARNING DISABILITIES, ENABLING AN OFTEN NEGLECTED SECTION OF THECOMMUNITY TO WORK FROM A BASE WHERE THEY CAN MAKE NEW FRIENDS AND BUILD THEIRSKILLS. THE CLASSES PROMOTE HEALTH & HYGIENE; EXERCISE & FITNESS; THE ARTS, SKILLS FOR INDEPENDENT LIVING AND SELF-DEVELOPMENT.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** People With Disabilities, The General Public/mankind

Geography

- Bromley
- Croydon
- Lambeth
- Lewisham
- Southwark

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£110,809	£72,806	-	-
2023-12-31	£35,489	£67,294	-	-
2022-12-31	£100,614	£65,627	-	-
2021-12-31	£65,885	£54,217	-	-
2020-12-31	£47,185	£49,615	-	-

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Trustees

Name	Role	Appointed
Annika Agnello		2025-06-24
Avery Jayne Benton		2022-05-10
David Cleverly		2024-03-07
David Keaveney-Sheath		2022-09-29
Dr Juliette Claire Wratten		2025-03-13
Elena Verigo		2025-06-24
Lynn Bransby		2019-05-14
SALLY REID		2018-09-18

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STEPPING STONES LEARNING AND LEISURE

England & Wales - Charity number 1174850

Accounts

stepping stones

Annual Report

2024



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Overview

Stepping Stones Learning and Leisure is a charity that supports adults with learning disabilities to live full and connected lives.

Each week, we run a range of creative, social, and skill-based sessions that bring people together, build confidence, and encourage independence. From music and drama to gardening and digital skills, our sessions give people the chance to try new things, form friendships, and feel part of something collective.

Our aim is to offer meaningful opportunities shaped by the ideas and interests of the people who take part. Most of our programmes run from St Faith's Community Centre in Herne Hill, but we also work off-site in a local residential home, activity centre, and our allotment in Nunhead. Wherever the session takes place, we want everyone to feel welcome, listened to, and able to get involved in a way that works for them.



Message from our Chair of Trustees



"Nobody puts Baby in the corner..."

A line from our fabulous Summer Show - one of the highlights being the Stepping Stones take on Dirty Dancing.

And nobody puts our wonderful learners at Stepping Stones in the corner either!

There has been stability, growth and change this year.

All our fun and high-quality classes, summer show, summer outing and parties continued in their own inimitable style, providing much joy and excitement. We expanded – following requests from our learners – developing a new social club, meaning more activities and outings, particularly using local resources.

Our much-loved Manager, Catriona, moved on to pastures new after 10 years of guiding and developing Stepping Stones into the success it is today. Although a sad goodbye, we were delighted to welcome Karen, who has already got her feet well and truly under the table, fizzing with ideas and determined to contribute to our ongoing success. Much kudos to them both for such a smooth transition.

As always, many thanks to the funders and supporters; our carers and families and to the fantastic tutors and volunteers who make magic happen every single week.

Last word, is always for the learners - who contribute so much, keep us on our toes and together, create the most brilliant community, where individuals thrive because they belong.

Lynn Bransby
Chair of Trustees

Treasurer's Report

Income

I am pleased to report that Stepping Stones has experienced another positive year during which we generated total income of £110,809 which compares to £35,489 in 2023. As previously reported, this relatively lower number for last year is partly due to timing issues as we were granted £30,000 from Terra Firma Charitable Trust in 2022 which funded services delivered in 2023.

Our primary sources of income for the year were:

Donations

We again received a generous donation from The Baily Thomas Charitable Fund which provided us with £15,000 of funding. We were also particularly fortunate to receive an unexpected grant of £58,048 following the dissolution of The Michael Tippet College Ltd during the year.

Grants

We are grateful for the ongoing support of Southwark Adult Learning Services, which provided £22,750, and Southwark Neighbourhood fund who provided £3580 of funding in 2024.

Subscriptions

Users of our services pay a nominal fee for attendance and income from this source during the year was £11,070, a small increase on last year. While we believe that charging for attendance is important, It is the trustees' intention that classes remain affordable to all.



Expenditure

Our charity incurred total expenses of £72,806 during the 2024 financial year compared to £67,294 in 2023.

The major expense categories were:



Salaries and Tutors Fees
Our major expenses during the year, at £61,394 relate to the salary for our operations manager and the fees paid to our tutors, all of whom work tirelessly to provide outstanding services to our service users.



Activity-Related Expenses
Administrative costs relating to hall hire and other activity-related and office expenses were £9,764 during the year.



Governance Costs
Costs including accountancy fees and insurance were £1,647 for 2024

Financial Health

We are pleased to report that our charity remains financially stable. Our current net assets as of 31 December 2024 stand at £132,060 which is held in cash at bank in current and reserves accounts. The trustees continue to monitor our financial position carefully to ensure that, as a charity, we have a secure future ahead of us and we are taking steps to ensure that our assets are managed as efficiently as possible going forward. We remain prepared for the unexpected through maintaining a healthy reserve fund while ensuring we are meeting our obligations to our funders to make full use of the resources made available to us.

Our accounts are independently examined annually by our accountants, Gibson's Financial Limited, and their separate report containing more detailed financial information is available and filed on the charity commission website.

We look forward to your continued support as we work to further develop our services during the coming year

Jennifer Walmsley
Treasurer

Charity Manager's Report

2024 has been another busy and rewarding year at Stepping Stones. We've welcomed new members, continued to grow our programme, and stayed focused on creating safe, welcoming spaces for adults with learning disabilities. We've run our much-loved sessions in Drama, Dance, Art, Music, Gardening, and Digital Skills from our base at St Faith's Community Centre, and delivered creative sessions in a local residential home and an activity centre to help us reach people who might otherwise miss out. The figures below give a sense of the scale and energy of the year and behind each number is a person who's found purpose or connection through what we do.





Thursday Social Club

In Spring 2024, we responded to **our learners asks of more social activities by launching a** nine-week pilot programme for a club creating a safe and inclusive space for our learners to meet socially. The goal was to combat social isolation, improve mental health, and develop social connections. Weekly sessions included art, games, baking and outings in the local area to the Horniman museum, Dulwich Picture Gallery and for lunch at local restaurants.

The pilot sessions had consistent attendance and enthusiastic feedback, which showed the importance of the project. Learners unanimously agreed that the Social Club was vital to their lives, so we are continuing to run the Social Club on Thursdays and hope to expand it further next year.





Summer Show

This year's Summer Show was a resounding success and the event offered a chance to share the Stepping Stones experience with friends, family, and supporters. Our learners truly shone in a lively performance inspired by Dirty Dancing.

Held on Friday 12th July 2024, the show was the culmination of weeks of dedication in our dance and drama sessions, with learners learning choreography, rehearsing lines, and building confidence together.

Summer Day Trip

After several years of visiting Littlehampton for our annual trip, the group had voted to try something new with a trip to Shoreham. However, travel disruptions on the day redirected us back to Littlehampton! In spite of the change of plan, we made the most of the sunny weather and enjoyed a relaxing day by the sea. Perhaps next year we'll manage to explore a new destination.





Christmas Party

We rounded off the year with a Christmas party at the centre. The social club learners took great pride in decorating the community Christmas tree, receiving lovely feedback from staff and other groups using the venue. The celebrations began with carol singing, followed by a festive lunch, cooked by a learner's family, and an afternoon of music and dancing bringing the year to a cheerful close.

Next Steps

As we look ahead, we remain committed to deepening our impact, reaching more people, and making sure our work continues to reflect the voices and needs of those we support. Building on everything we've achieved this year, we'll focus on the following priorities in 2025.



Grow Our Reach

We will welcome new members and strengthen our outreach work in local residential and community settings to support more people with learning disabilities reach their full potential.

Develop Learner Voice

We will embed co-design and co-production approaches in our work by gathering regular feedback and exploring new ways for members to shape what we do.

Strengthen Our Foundations

We are improving internal systems, policies, and governance to ensure we have long-term sustainability and clear ways of working.

Strengthen Community Connections

We will collaborate with local organisations, venues, and artists to create shared opportunities and increase visibility for our learners' contributions.

Acknowledgements

We are incredibly grateful for the financial support we received in 2024, which has enabled us to continue running and developing our programme.

This year, we were pleased to receive funding from the **Southwark Neighbourhood Fund, The Baily Thomas Charitable Fund, Michael Tippet College Ltd and Southwark Adult Learning.** Each of these contributions has helped us reach more people, try new ideas, and maintain the quality of what we offer.

Our heartfelt thanks also go to our **tutors and volunteers** whose creativity, care, and commitment have brought so much energy to every session. Their work continues to provide meaningful, life-enhancing opportunities for an increasing number of adults with learning disabilities. We are also supported by a dedicated **board of trustees** who give their time and guidance to ensure we remain focused, responsible, and centred on the people we serve.



A huge thank you to the **carers, support workers, family members and friends** who help make participation possible and who add so much to our community.

Most importantly, to the **people who come to Stepping Stones** – thank you for showing up, sharing your ideas, and bringing your whole selves to our sessions. You are the reason we're here and you make it all worthwhile.

Contact

Stepping Stones Learning and Leisure
St Faith's Community Centre
Red Post Hill
SE24 9JQ

www.steppingstoneslearning.org.uk
info@steppingstoneslearning.org.uk
07950 612914



STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2024

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2024

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Lynn Bransby – Chair Terence Baldwin – Secretary Sally Reid - User Representative Jennifer Walmsley – Treasurer Julia Barbosa – Member – Resigned 27/09/2024 David Keaveney-Sheath – Member Avery Jayne Benton – Member David Cleverly – Appointed 07/03/2024
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2024

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2024.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits our service users by developing their self-confidence, social skills and life skills.

We welcome all adults with learning disabilities regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our service users. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Lynn Bransby - Chair Date 9 October 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey Gibbs

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

9 October 2025

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2024 Total**	**2023 Total**
	£	**£**	**£**	**£**
Voluntary Income	73,048	26,330	99,378	25,124
Other Income	11,431	-	11,431	10,365
Total Incoming Resources	84,479	26,330	110,809	35,489
Cost of Generating Funds				
Charitable activities	-	71,159	71,159	65,590
Governance costs	-	1,647	1,647	1,704
Total Resources Expended	-	72,806	72,806	67,294
Net Incoming Resources	84,479	(46,476)	38,003	(31,805)
Fund Balances brought forward	94,389	29	94,418	126,223
Fund transfer	(46,500)	46,500	-	-
Fund Balances carried forward	132,368	53	132,421	94,418

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2024

Current Assets	**2024**	**2023**
	£	£
Cash at Bank	133,071	95,068
Cash in Hand	-	-
Debtors	-	-
	132,711	**95,068**
Current Liabilities		
Creditors and Accruals	650	650
Net Current Assets	**132,060**	**94,418**
Funds:		
Unrestricted Fund	132,368	94,389
Restricted Fund	53	29
	132,421	**94,418**

The financial statements were approved by Executive Committee and Trustees on 9 October 2025 and Approved on their behalf by:



.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2024 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 DEBTORS

	2024	2023
	£	£
Trade Debtors	-	-

5 CREDITORS & ACCRUALS

	2024	2023
	£	£
Accountancy Fees	650	650
Accruals	-	-
	650	650

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2024 Total**	**2023 Total**
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	22,750	22,750	16,500
Peter Minet	-	-	-	5,000
Donations	-	-	-	100
Baily Thomas	15,000	-	15,000	-
Michael Tippet College Ltd	58,048	-	58,048	-
Southwark Neighbourhood Fund	-	3,580	3,580	3,524
	73,048	**26,330**	**99,378**	**25,141**
Other Income				
Membership Subscriptions	11,070	-	11,070	10,100
Interest Receivable	361	-	361	265
	11,431	-	**11,431**	**10,365**
Total Incoming Resources	**84,479**	**26,330**	**110,809**	**35,489**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund** **£**	**Restricted Fund** **£**	**Total 2024** **£**	**Total 2023** **£**
Tutors	-	30,218	30,218	29,639
Salary/HMRC/Pension	-	31,176	31,176	27,924
Hall Hire	-	3,744	3,744	3,410
Office Expenses	-	2,886	2,886	2,315
Activity Expenses	-	3,134	3,134	2,302
	-	**71,159**	**71,159**	**65,590**
Governance costs				
Accountancy Fees	-	634	634	736
Insurance	-	862	862	824
Training	-	151	151	144
	-	**1,647**	**1,647**	**1,704**
TOTAL RESOURCES EXPENDED	**-**	**72,806**	**72,806**	**67,294**

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
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YEAR ENDED 31 DECEMBER 2024

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

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YEAR ENDED 31 DECEMBER 2024

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PRINCIPAL ACTIVITY

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In planning our activities for the year, we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits our service users by developing their self-confidence, social skills and life skills.

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ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

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Lynn Bransby - Chair Date 9 October 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2024, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey Gibbs

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

9 October 2025

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2024 Total**	**2023 Total**
	£	**£**	**£**	**£**
Voluntary Income	73,048	26,330	99,378	25,124
Other Income	11,431	-	11,431	10,365
Total Incoming Resources	84,479	26,330	110,809	35,489
Cost of Generating Funds				
Charitable activities	-	71,159	71,159	65,590
Governance costs	-	1,647	1,647	1,704
Total Resources Expended	-	72,806	72,806	67,294
Net Incoming Resources	84,479	(46,476)	38,003	(31,805)
Fund Balances brought forward	94,389	29	94,418	126,223
Fund transfer	(46,500)	46,500	-	-
Fund Balances carried forward	132,368	53	132,421	94,418

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2024

Current Assets	**2024**	**2023**
	£	£
Cash at Bank	133,071	95,068
Cash in Hand	-	-
Debtors	-	-
	132,711	**95,068**
Current Liabilities		
Creditors and Accruals	650	650
Net Current Assets	**132,060**	**94,418**
Funds:		
Unrestricted Fund	132,368	94,389
Restricted Fund	53	29
	132,421	**94,418**

The financial statements were approved by Executive Committee and Trustees on 9 October 2025 and Approved on their behalf by:



.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2024 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 DEBTORS

	2024	2023
	£	£
Trade Debtors	-	-

5 CREDITORS & ACCRUALS

	2024	2023
	£	£
Accountancy Fees	650	650
Accruals	-	-
	650	650

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2024 Total**	**2023 Total**
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	22,750	22,750	16,500
Peter Minet	-	-	-	5,000
Donations	-	-	-	100
Baily Thomas	15,000	-	15,000	-
Michael Tippet College Ltd	58,048	-	58,048	-
Southwark Neighbourhood Fund	-	3,580	3,580	3,524
	73,048	**26,330**	**99,378**	**25,141**
Other Income				
Membership Subscriptions	11,070	-	11,070	10,100
Interest Receivable	361	-	361	265
	11,431	-	**11,431**	**10,365**
Total Incoming Resources	**84,479**	**26,330**	**110,809**	**35,489**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund** **£**	**Restricted Fund** **£**	**Total 2024** **£**	**Total 2023** **£**
Tutors	-	30,218	30,218	29,639
Salary/HMRC/Pension	-	31,176	31,176	27,924
Hall Hire	-	3,744	3,744	3,410
Office Expenses	-	2,886	2,886	2,315
Activity Expenses	-	3,134	3,134	2,302
	-	**71,159**	**71,159**	**65,590**
Governance costs				
Accountancy Fees	-	634	634	736
Insurance	-	862	862	824
Training	-	151	151	144
	-	**1,647**	**1,647**	**1,704**
TOTAL RESOURCES EXPENDED	**-**	**72,806**	**72,806**	**67,294**

STEPPING STONES LEARNING AND LEISURE

England & Wales - Charity number 1174850

Accounts

2023
Annual Report



stepping stones

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1 OVERVIEW AND INTRODUCTION FROM OUR CHAIR OF TRUSTEES

2 REPORT FROM OUR TREASURER

3 REPORT FROM OUR OPERATIONS MANAGER

4 ACKNOWLEDGEMENTS



Overview

Stepping Stones Learning and Leisure is a charity that provides meaningful and worthwhile activities by listening to, learning from, and working with adults with learning disabilities.

Our weekly programme of activities includes art, drama, dance, and music. People who attend Stepping Stones can learn new skills, share experiences and broaden their horizons.

Activities are delivered at a community centre, but we also work off site in partnership with other organisations in the area.

Introduction from our Chair of Trustees

COME AND JOIN US was the theme of 2023

This year has shown more than ever, how much our students love to be together, to learn, see their friends and have fun. Most of them would be less fulfilled and lonelier without Stepping Stones.

And more students came! More sessions were delivered this year, building on increases in 2022, but most importantly, more people were invited to try us out, liked what they saw and how they felt, and were welcomed into our vibrant community.

The culmination of the classes is the Summer Show, with the audience relishing every moment and enjoying the pride the students take in their production and their artistic exhibition. Plus, everyone loves the after party.

For me, maybe my favourite event, is the Christmas Party, where we all get the chance to dance as though no one is looking...

Many thanks to our funders and supporters; our families and carers and to our indomitable, energetic staff who create a wonderful atmosphere week in, week out. Stepping Stones is a good thing because we all contribute to it. Let's keep doing it!

And to our wonderful students I say, continue to dance, move, act, sing, play, paint and garden to your heart's content. We are right behind you.

Lynn Bransby, Chair of Trustees

Report from our Treasurer

INCOME

During this fiscal year, our charity received a total income of £35,489 which compares to £100,614 in 2022.

Our primary sources of income as in previous years were:

1. **Donations:** Generous foundations, charities and businesses provided funding totalling £8,624 to support our work. It should be noted that an award of £30,000 from Terra Firma Charitable Trust was granted in 2022 and was included in last year's accounts but relates to the provision of services during 2023.
2. **Grants:** We received £16,500 from Southwark Adult Learning Services during the year. This is based on the number of unique users of our services.
3. **Subscriptions:** Users of our services pay a nominal fee for attendance and income from this source during the year was £10,100.

EXPENDITURE

Our charity incurred total expenses of £65,590 during the 2023 financial year compared to £63,943 in 2022.

The major expense categories were:

1. **Salaries and tutors fees:** Our major expenses during the year, at £57,563 relate to the salary for our operational manager and the fees paid to our tutors, all of whom work tirelessly to provide outstanding services to our users.
2. **Activity-related expenses:** Administrative costs relating to hall hire and other activity-related and office expenses were £8,027 during the year.
3. **Governance Costs:** Costs including accountancy fees and insurance were £1,704 for 2023

FINANCIAL HEALTH

We are pleased to report that our charity remains financially stable. Our current assets as of 31 December 2023 stand at £95,068 which is held in cash at bank in current and reserves accounts. The trustees continue to monitor our financial position carefully to ensure that, as a charity, we have a secure future ahead of us. We remain prepared for the unexpected through maintaining a healthy reserve fund while ensuring we are meeting our obligations to our funders to make full use of the resources made available to us.

Our accounts are independently examined annually by our accountants, Gibson's Financial Limited, and their separate report containing more detailed financial information is available and filed on the charity commission website.

We look forward to your continued support as we work to further develop our services during the coming year

Jennifer Walmsley, Treasurer



Report from our Operations Manager

ACTIVITIES AT THE CENTRE

During this year we delivered a full programme of 9 weekly activities. Our established mix of activities continues to provide space for people with a broad range of interests, skills and needs.

Our talented and passionate tutors and volunteers create a warm, welcoming and familiar space where people can learn new skills, share experiences and access a platform where they can be seen, heard and express themselves.

ACTIVITIES OFF SITE

Through our partnership activities we delivered 3 additional weekly activities and over 60 sessions across the year to a wider community.

Offsite delivery includes gardening, art classes at a local day centre, and weekly music classes at a residential home.
Working collaboratively with other organisations has enabled us to share skills and best practice, and extend our total reach to over 100 people.







We listened to, learned from, and worked with the people who attend Stepping Stones to create new spaces for connection. During 2023 we have increased our delivery, welcomed new people and launched new activities.

340

sessions delivered
16% increase from 2022

680

activity hours
17% increase from 2022

101

service users
12% increase from 2022

BEING TOGETHER

In the responses to our 2022 survey we could clearly see a need and interest for more opportunities for socialising. During this year we have begun to meet this need by adding new activities to our timetable, and enhancing existing provision.



We launched a weekly lunch group to continue our development of additional social opportunities. This drop in session creates a relaxed and familiar space for people to spend time together before their class. It has proved to be a popular and well attended session where people have shared experiences and thoughts, along with many cups of tea.

Through our digital skills group we have continued to provide additional support to people who live independently. In 2023 this has taken us out of the centre by using digital skills to plan local outings and shopping trips. We welcomed two new members in September and the group has grown to be a space of support for each other, a place to share and solve problems, and a source of insight and learning for the organisation.



SEASIDE OUTING

We enjoyed an end of the summer trip to Littlehampton before the classes started back in September. This was a great opportunity to get together in a different environment, enjoy the seaside views, and share the experience as part of a group.







A SPECTACULAR SUMMER SHOW

Our annual summer show is an opportunity to share the Stepping Stones experience with a supportive audience of family, friends, carers and supporters.

The title and theme of the show this year was *One Moment in Time - when we are more than we thought we could be...*



Friday 14th July 2023 was indeed a spectacular moment in time that represented many hours and days creating, learning and practising together.

We congratulate the performers and contributors for their incredible skills and talents and can't wait to see what you have planned for 2024!









Catriona Finlayson, Operations Manager

PICTURES FROM A SENSATIONAL YEAR





















END OF YEAR PARTY

Our Christmas Party was a festive, funfilled and joyful afternoon.

Guests enjoyed crafts, lunch, dancing and games.

Huge thanks to everyone who supported this special day - we finished the year off in style!





Acknowledgements

The Terra Firma Charitable Committee awarded Stepping Stones a substantial donation at the end of 2022 which has funded much of our activity in 2023. Enormous thanks to the committee for providing this security, and the encouragment and enthusiasm for our work. We also gratefully acknowledge further funding received during the year from Southwark Adult Learning Service, Peter Minet Trust and Southwark Neighbourhood Fund. On behalf of everyone at Stepping Stones, we extend huge thanks to the funders who have supported us this year and in recent years. You have all contributed to our current stability and given us the vital opportunity to continue developing and delivering our services.

Our tutors and volunteers have continued to deliver responsive, engaging and life enhancing opportunities to an increasing number of people with creativity and care. The organisation has been supported by a committed and hard working board of trustees who ensure we pursue activities in the best interests of the people who attend Stepping Stones.

All of our activities have benefitted from the network of support and encouragement provided by carers, support workers, family and friends. Thank you for your support and contributions to our classes and our community.

And finally, the people who come to Stepping Stones. Thank you for all that you bring to our community.You make it all worthwhile.

THANK YOU

Stepping Stones Learning and Leisure
St Faiths Community Centre
Redpost Hill
London
SE24 9JQ

07950 612 914
www.steppingstoneslearning.org.uk
info@steppingstoneslearning.org.uk

Registered Charity Number: 1174850

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2023

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2023

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Lynn Bransby – Chair Terence Baldwin – Secretary Gillian Kerr – Member (resigned 11/06/2023) Sally Reid - User Representative Jennifer Walmsley – Treasurer Julia Barbosa – Member David Keaveney-Sheath – Member Avery Benton – Member Gemela Desouza – Member (removed 28/11/2023)
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2023

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2023.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits our service users by developing their self-confidence, social skills and life skills.

We welcome all adults with learning disabilities regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our service users. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

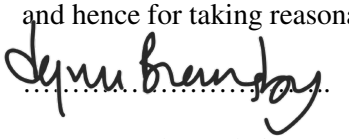
See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Lynn Bransby - Chair Date 24 July 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

24 July 2024

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2023 Total**	**2022 Total**
	£	**£**	**£**	**£**
Voluntary Income	5,100	20,024	25,124	92,141
Other Income	10,365	-	10,365	8,473
Total Incoming Resources	15,465	20,024	35,489	100,614
Cost of Generating Funds				
Charitable activities	-	65,590	65,590	63,943
Governance costs	-	1,704	1,704	1,684
Total Resources Expended	-	67,294	67,294	65,627
Net Incoming Resources	15,465	(47,270)	(31,805)	34,987
Fund Balances brought forward	126,174	49	126,223	91,236
Fund transfer	(47,250)	47,250	-	-
Fund Balances carried forward	94,389	29	94,418	126,223

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2023

Current Assets	**2023**	**2022**
	£	£
Cash at Bank	95,068	123,567
Cash in Hand	-	-
Debtors	-	7,250
	95,068	**130,817**
Current Liabilities		
Creditors and Accruals	650	4,594
Net Current Assets	**94,418**	**126,223**
Funds:		
Unrestricted Fund	94,389	126,174
Restricted Fund	29	49
	94,418	**126,223**

The financial statements were approved by Executive Committee and Trustees on 24 July 2024 and Approved on their behalf by:

.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2023 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 DEBTORS	**2023**	**2022**
	£	**£**
Trade Debtors	-	7,250

5 CREDITORS & ACCRUALS	**2023**	**2022**
	£	**£**
Accountancy Fees	650	1,706
Accruals	-	2,887
	650	4,594

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds: **Voluntary Income/Grants**	**Unrestricted Fund £**	**Restricted Fund £**	**2023 Total £**	**2022 Total £**
Southwark Adult Learning Services	-	16,500	16,500	26,250
Peter Minet	5,000	-	5,000	30,000
Donations	100	-	100	1,391
Terra Firma Charitable Trust	-	-	-	30,000
Magic Grants	-	-	-	500
Southwark Neighbourhood Fund	-	3,524	3,524	4,000
	5,100	**20,024**	**25,124**	**92,141**
Other Income				
Membership Subscriptions	10,100	-	10,100	8,458
Interest Receivable	265	-	265	15
	10,365	-	**10,365**	**8,473**
Total Incoming Resources	**15,465**	**20,024**	**35,489**	**100,614**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund £**	**Restricted Fund £**	**Total 2023 £**	**Total 2022 £**
Tutors	-	29,639	29,639	28,607
Salary/HMRC/Pension	-	27,924	27,924	26,988
Hall Hire	-	3,410	3,410	3,946
Office Expenses	-	2,315	2,315	1,987
Activity Expenses	-	2,302	2,302	2,415
	-	**65,590**	**65,590**	**63,943**
Governance costs				
Accountancy Fees	-	736	736	651
Insurance	-	824	824	1,033
Training	-	144	144	-
	-	**1,704**	**1,704**	**1,684**
TOTAL RESOURCES EXPENDED	**-**	**67,294**	**67,294**	**65,627**

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2023

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2023

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Lynn Bransby – Chair Terence Baldwin – Secretary Gillian Kerr – Member (resigned 11/06/2023) Sally Reid - User Representative Jennifer Walmsley – Treasurer Julia Barbosa – Member David Keaveney-Sheath – Member Avery Benton – Member Gemela Desouza – Member (removed 28/11/2023)
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2023

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2023.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits our service users by developing their self-confidence, social skills and life skills.

We welcome all adults with learning disabilities regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our service users. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

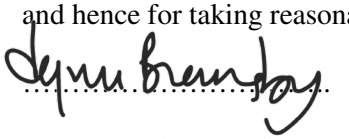
See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Lynn Bransby - Chair Date 24 July 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2023, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

24 July 2024

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2023 Total**	**2022 Total**
	£	**£**	**£**	**£**
Voluntary Income	5,100	20,024	25,124	92,141
Other Income	10,365	-	10,365	8,473
Total Incoming Resources	15,465	20,024	35,489	100,614
Cost of Generating Funds				
Charitable activities	-	65,590	65,590	63,943
Governance costs	-	1,704	1,704	1,684
Total Resources Expended	-	67,294	67,294	65,627
Net Incoming Resources	15,465	(47,270)	(31,805)	34,987
Fund Balances brought forward	126,174	49	126,223	91,236
Fund transfer	(47,250)	47,250	-	-
Fund Balances carried forward	94,389	29	94,418	126,223

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2023

Current Assets	**2023**	**2022**
	£	£
Cash at Bank	95,068	123,567
Cash in Hand	-	-
Debtors	-	7,250
	95,068	**130,817**
Current Liabilities		
Creditors and Accruals	650	4,594
Net Current Assets	**94,418**	**126,223**
Funds:		
Unrestricted Fund	94,389	126,174
Restricted Fund	29	49
	94,418	**126,223**

The financial statements were approved by Executive Committee and Trustees on 24 July 2024 and Approved on their behalf by:

.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2023 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 DEBTORS	**2023**	**2022**
	£	**£**
Trade Debtors	-	7,250

5 CREDITORS & ACCRUALS	**2023**	**2022**
	£	**£**
Accountancy Fees	650	1,706
Accruals	-	2,887
	650	4,594

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds: **Voluntary Income/Grants**	**Unrestricted Fund £**	**Restricted Fund £**	**2023 Total £**	**2022 Total £**
Southwark Adult Learning Services	-	16,500	16,500	26,250
Peter Minet	5,000	-	5,000	30,000
Donations	100	-	100	1,391
Terra Firma Charitable Trust	-	-	-	30,000
Magic Grants	-	-	-	500
Southwark Neighbourhood Fund	-	3,524	3,524	4,000
	5,100	**20,024**	**25,124**	**92,141**
Other Income				
Membership Subscriptions	10,100	-	10,100	8,458
Interest Receivable	265	-	265	15
	10,365	-	**10,365**	**8,473**
Total Incoming Resources	**15,465**	**20,024**	**35,489**	**100,614**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund £**	**Restricted Fund £**	**Total 2023 £**	**Total 2022 £**
Tutors	-	29,639	29,639	28,607
Salary/HMRC/Pension	-	27,924	27,924	26,988
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Activity Expenses	-	2,302	2,302	2,415
	-	**65,590**	**65,590**	**63,943**
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Accountancy Fees	-	736	736	651
Insurance	-	824	824	1,033
Training	-	144	144	-
	-	**1,704**	**1,704**	**1,684**
TOTAL RESOURCES EXPENDED	**-**	**67,294**	**67,294**	**65,627**

STEPPING STONES LEARNING AND LEISURE

England & Wales - Charity number 1174850

Accounts

stepping stones



annual report 2022

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2 REPORT FROM OUR TREASURER

3 REPORT FROM OUR OPERATIONS MANAGER

4 EVALUATION

5 ACKNOWLEDGEMENTS



overview

Stepping Stones Learning and Leisure is a charity that provides meaningful and worthwhile activities by listening to, learning from, and working with adults with learning disabilities.

Our weekly programme of activities includes art, drama, dance, and music. People who attend Stepping Stones can learn new skills, share experiences and broaden their horizons.

Activities are delivered at a community centre, but we also work off site in partnership with other organisations in the area.

2022 was our first full year of face to face service delivery since 2019.

introduction from our chair of trustees

BACK TO THE FUTURE IN 2022 - Stepping Stones was firing on all cylinders

Welcoming our students (both old and new) back for a full twelve months of - in real life - activities felt that the good, old times had finally returned. We rounded off this successful year with a spectacular Christmas Disco, complete with a Strictly-styled talent show and a glitter ball!

Never ones to rest on our laurels, the stars aligned to help us draw breath. Secure funding in 2022 (and confirmed for 2023), together with the additional expertise brought in by the new trustees meant that we could take stock, listen to our students and supporters, and plan for the future based on feedback and evidence. We have a solid base to maintain and grow and we are committed to doing this well.

Many thanks, as always, to our supporters, carers, staff, trustees and most of all, our students. You are our inspiration and I am forever amazed by your zest for life. Watching your dance and music performance; viewing your art work; eating your allotment fruit and vegetables and seeing you prance up a catwalk talent show, dancing to Abba whilst wearing a top hat and a feather boa is pure magic!

Thank you.

Lynn Bransby, Chair of Trustees

report from our treasurer

I am pleased to present the Treasure's Report for Stepping Stones Learning and Leisure for the fiscal year ending on 31 December 2022. This report and accounts provide a summary of our financial activities over the course of the year and our position at year end.

INCOME

During this fiscal year, our charity received a total income of £100,641 which compares to £65,885 in 2021.

Our primary sources of income as in previous years were:

1. Donations: Generous foundations, charities and businesses provided funding totaling £65,891 to support our work. Of this amount, £30,000 from Terra Firma Charitable Trust was granted in 2022 and is included in this year's accounts but relates to the provision of services in 2023.
2. Grants: We received £26,250 from Southwark Adult Learning Services during the year. This is based on the number of unique users of our services.
3. Subscriptions: Users of our services pay a nominal fee for attendance and income from this source during the year was £8,458.

EXPENDITURE

Our charity incurred total expenses of £63,943 during the 2022 financial year compared to £54,217 in 2021.

The major expense categories were:

1. Salaries and tutors fees: Our major expenses during the year, at £55,595 relate to the salary for our operational manager and the fees paid to our tutors, all of whom work tirelessly to provide outstanding services to our users.
2. Activity-related expenses: Administrative costs relating to hall hire and other activity-related and office expenses were £8,348 during the year as we returned to a more normal structure of in person classes.
3. Governance Costs: Costs including accountancy fees and insurance were £1,684 for 2022

report from our treasurer

FINANCIAL HEALTH

We are pleased to report that our charity remains financially stable. Our current assets as of 31 December 2022 stand at £126,223 which is held almost entirely in cash at bank and a small amount of accounts receivable.

The trustees continue to monitor our financial position carefully to ensure that, as a charity, we have a secure future ahead of us. We remain prepared for the unexpected through maintaining a healthy reserve fund while ensuring we are meeting our obligations to our funders to make full use of the resources made available to us.

Our accounts are independently examined annually by our accountants, Gibson's Financial Limited, and their separate report containing more detailed financial information is available and filed on the charity commission website.

We look forward to your continued support as we work to further develop our services during the coming year

Jennifer Walmsley, Treasurer

report from our operations manager

The structure and routine of Stepping Stones weekly activities is the foundation for a community that provides reassurance and facilitates resilience. It is from this secure base that trust is built and where opportunities to broaden horizons emerge.

The return to a full programme of face to face delivery was a significant step in 2022. Over this year as our confidence has grown, we have been able to be together more, to talk, listen and share.

Here are some of the highlights and achievements of 2022

REBUILDING

We have delivered a varied programme including art, music, digital, dance and drama classes at our community centre base. Our weekly timetable is back to pre COVID number of classes. Hours of delivery and number of sessions delivered have all increased, along with the number of people attending each session.

We have been able to further increase our reach through continued partnership work at a local residential home where music sessions are delivered, as well as offsite gardening activities at a community allotment.

ART. DRAMA . DANCE . DIGITAL SKILLS . GARDENING . KEEP-FIT . MUSIC

295

sessions delivered
16% increase from 2021

580

activity hours
40% increase from 2021

90

service users
50% increase from 2021

RETURN OF THE SUMMER SHOW

We have sorely missed our Summer Shows in the last two years. It was a much anticipated and triumphant return to the stage on Friday 15th July. The day was filled with joy, and fuelled by the determination that had kept us focused throughout lockdowns and restrictions.

We are so grateful to the supportive and enthusiastic audience that came along to acknowledge and celebrate the achievements of our performers.









ENRICHMENT

Our digital skills group helped to organise two very popular social activities during the year. Both events provided much needed opportunities for socialising, new experiences and fun.







Seaside Outing





Christmas Party



Catriona Finlayson, Operations Manager

evaluation

During this year we are grateful to have achieved increased stability and security. This has given us time to reflect and consider how we are meeting the needs of the people who attend our activities. An accessible survey was conducted in Autumn 2022. 27 surveys were completed, a response rate of 40% of St Faiths class attendees at that time. We also invited carers and families to respond to a separate survey and received 13 responses.

RESPONSES



88% responded that coming to Stepping Stones makes them feel very good or good.

85% said they enjoyed the class, 78% liked seeing their friends and 70% said they liked getting out of the house.

Carer feedback was very positive, highlighting engaging and interactive services that have a positive impact on the well being and happiness of the people who attend our activities.

100% of people who responded thought we provided excellent value for money.

"Its an asset to the community and the people that attend"

"I really like learning new things"

"Something to look forward to each week"

"Communication and service is fantastic. A nice sense of community for the people supported"

"Excellent communication skills. Excellent human relationship. Excellent show of love and empathy"

Social activities and more classes at St Faiths were the most common suggestions for new activities from all responders to both surveys.

acknowledgements

We are incredibly grateful for the funding we have received during this year. It has underpinned all of the successes and accomplishments detailed in this report, and it has also opened the doors of opportunity for 2023.

On behalf of everyone at Stepping Stones, we extend huge thanks to The Peter Minet Trust, The Terra Firma Charitable Trust, Southwark Adult Learning Service and the Southwark Neighbourhood Fund.

St Faiths Community Centre and Church have provided support and encouragement throughout the year and we are always so grateful for the warm, welcoming and wonderful space that we get to we call home.

Our tutors, volunteers and trustees have all demonstrated great care and creativity - this has year has had many highlights, underpinned by a lot of hard work and commitment.

Carers, support workers, friends and family - thank you for your invaluable contributions in sessions which help us to build a strong and supportive sense of community.

And to our amazing service users - your strength, resilience, unique talents and skills enrich our community every day.

THANK YOU

Stepping Stones Learning and Leisure
St Faiths Community Centre
Redpost Hill
London
SE24 9JQ

07950 612 914
www.steppingstoneslearning.org.uk
info@steppingstoneslearning.org.uk

registered charity number: 1174850

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2022

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(CHARITABLE INCORPORATED ORGANISATION)

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2022

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2022.

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In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

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ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
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- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Lynn Bransby

……..

Lynn Bransby - Chair Date 10 October 2023

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

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Basis of independent examiner's report
My 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 you as 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.

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In connection with my examination, no matter has come to my attention:
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- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

10 October 2023

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund £**	**Restricted Fund £**	**2022 Total £**	**2021 Total £**
Voluntary Income	61,391	30,750	92,141	63,347
Other Income	8,473	-	8,473	2,538
Total Incoming Resources	69,864	30,750	100,614	65,885
Cost of Generating Funds				
Charitable activities	-	63,943	63,943	52,365
Governance costs	-	1,684	1,684	1,852
Total Resources Expended	-	65,627	65,627	54,217
Net Incoming Resources	69,864	(34,877)	34,987	11,668
Fund Balances brought forward	91,060	176	91,236	79,568
Fund transfer	(34,750)	34,750	-	-
Fund Balances carried forward	126,174	49	126,223	91,236

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2022

Current Assets	**2022**	**2021**
	£	£
Cash at Bank	123,567	84,576
Cash in Hand	-	-
Debtors	7,250	8,250
	130,817	**92,826**
Current Liabilities		
Creditors and Accruals	4,594	1,590
Net Current Assets	**126,223**	**91,236**
Funds:		
Unrestricted Fund	126,174	91,060
Restricted Fund	49	176
	126,223	**91,236**

The financial statements were approved by Executive Committee and Trustees on 10 October 2023 and Approved on their behalf by:



.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2022 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4	**DEBTORS**	**2022**	**2021**
		£	**£**
	Trade Debtors	7,250	8,250

5	**CREDITORS & ACCRUALS**	**2022**	**2021**
		£	**£**
	Accountancy Fees	1,706	530
	Accruals	2,887	1,060
		4,594	1,590

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2022 Total**	**2021 Total**
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	26,250	26,250	17,750
Peter Minet	30,000	-	30,000	30,000
Donations	1,391	-	1,391	-
Terra Firma Charitable Trust	30,000	-	30,000	-
Magic Grants	-	500	500	-
Camberwell Neighbourhood Fund	-	4,000	4,000	3,138
Barclays Community Grant	-	-	-	2,065
Bailey Thomas	-	-	-	10,000
St Faith's PCC	-	-	-	394
	61,391	**30,750**	**92,141**	**63,347**
Other Income				
Membership Subscriptions	8,458	-	8,458	2,535
Interest Receivable	15	-	15	3
	8,473	-	**8,473**	**2,538**
Total Incoming Resources	**69,864**	**30,750**	**100,614**	**65,885**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund** **£**	**Restricted Fund** **£**	**Total 2022** **£**	**Total 2021** **£**
Tutors	-	28,607	28,607	18,423
Salary/HMRC/Pension	-	26,988	26,988	28,683
Hall Hire	-	3,946	3,946	1,059
Office Expenses	-	1,987	1,987	2,027
Activity Expenses	-	2,415	2,415	2,173
	-	**63,943**	**63,943**	**52,365**
Governance costs				
Accountancy Fees	-	651	651	630
Insurance	-	1,033	1,033	700
Training	-	-	-	522
	-	**1,684**	**1,684**	**1,852**
TOTAL RESOURCES EXPENDED	**-**	**65,627**	**65,627**	**54,217**

Stepping Leisure Ltd 2022 Accounts Signed

Final Audit Report 2023-10-22

Created:	2023-10-18
By:	YOGESWARAN DURAISINGHAM (pdf@gibsonsllp.com)
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Transaction ID:	CBJCHBCAABAAN5vpuNL0dWa2K-s9T9jCzVigLsRtCATf

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STEPPING STONES LEARNING AND LEISURE

England & Wales - Charity number 1174850

Accounts

stepping stones



ANNUAL REPORT 2021

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1 OVERVIEW AND INTRODUCTION FROM OUR CHAIR OF TRUSTEES

2 REPORT FROM OUR TREASURER

3 STORY OF 2021 FROM OUR OPERATIONS MANAGER

4 ACKNOWLEDGEMENTS

OVERVIEW

Stepping Stones Learning and Leisure is a charity that provides meaningful and worthwhile activities by working with, learning from, and listening to adults with learning disabilities.

Our weekly programme of activities includes art, drama, dance, and music. People who attend Stepping Stones can learn new skills, share experiences and broaden their horizons.

Activities are delivered at a community centre, but we also work off site in partnership with other organisations in the area. During the first half of 2021 all of our activities were online.

INTRODUCTION FROM OUR CHAIR OF TRUSTEES

"We know that meeting face to face is best for most of our students and re-connecting with them is a priority"

Stepping Stones Annual Report, 2020

This was our heartfelt wish at the end of 2020 and thankfully, we have been able to do this - and then some!

It has been a year of two halves. Initially we were nipping and tucking within Covid rules and the need to keep us all safe by providing a hybrid of online and face to face classes. There was no doubt that the vast majority wanted to return and from September, we were offering almost a full range of classes. The joy, relief and care was palpable and everyone was so happy to be back. Here's hoping that this continues into 2022.

Thanks are due to our tutors, supporters, carers, trustees and most of all, our students who once again, inspired us with their resilience and strengthened our determination.

The Board has started a process of recruiting new trustees. This is to ensure that Stepping Stones will continue with strength, best reflecting the community we serve and continuing this wonderful and important provision.

Lynn Bransby, Chair of Trustees

REPORT FROM OUR TREASURER

Our ability to offer in-person classes has continued to be affected throughout 2021 by the impact of COVID-19 on group activities.

For the first four months of the year, we again offered online sessions using zoom, building on the experience acquired through 2020 to make these as interactive and appealing as possible.

From June we resumed some in-person activities on a trial basis but due to the vulnerable nature of our service-users we exercised a cautious approach and sessions were run with small groups and / or using outdoor space as far as possible.

From September we returned to a more regular timetable of seven classes per week and, through working together with carers and service-users to ensure a safe environment for everyone, we were able to continue to run these through to the end of the ten-week term. Notwithstanding this, and unsurprisingly, 2021 saw an ongoing reduced number of service-users attending classes, which again impacted our income although not to the same extent as 2020.

- Our income for 2021 was £65,885 compared to £47,185 in 2020 and £86,668 in 2019.
- Our spending this year was £54,217, compared to £49,615 in 2020 and £58,629 in 2019.
- As a result of the ongoing restrictions on our ability to provide face-to-face classes more of our running costs this year were in the form of costs relating to the provision of online services e.g. tutors working in flexible ways to meet service user needs, with hall hire again being a smaller part of our overall expenditure.
- We ended the year with a surplus of £11,668 compared to a loss of £2,430 in 2020. This outcome compared to 2020 is a result of our cautious approach to expenditure during a year that was, again, far from normal.

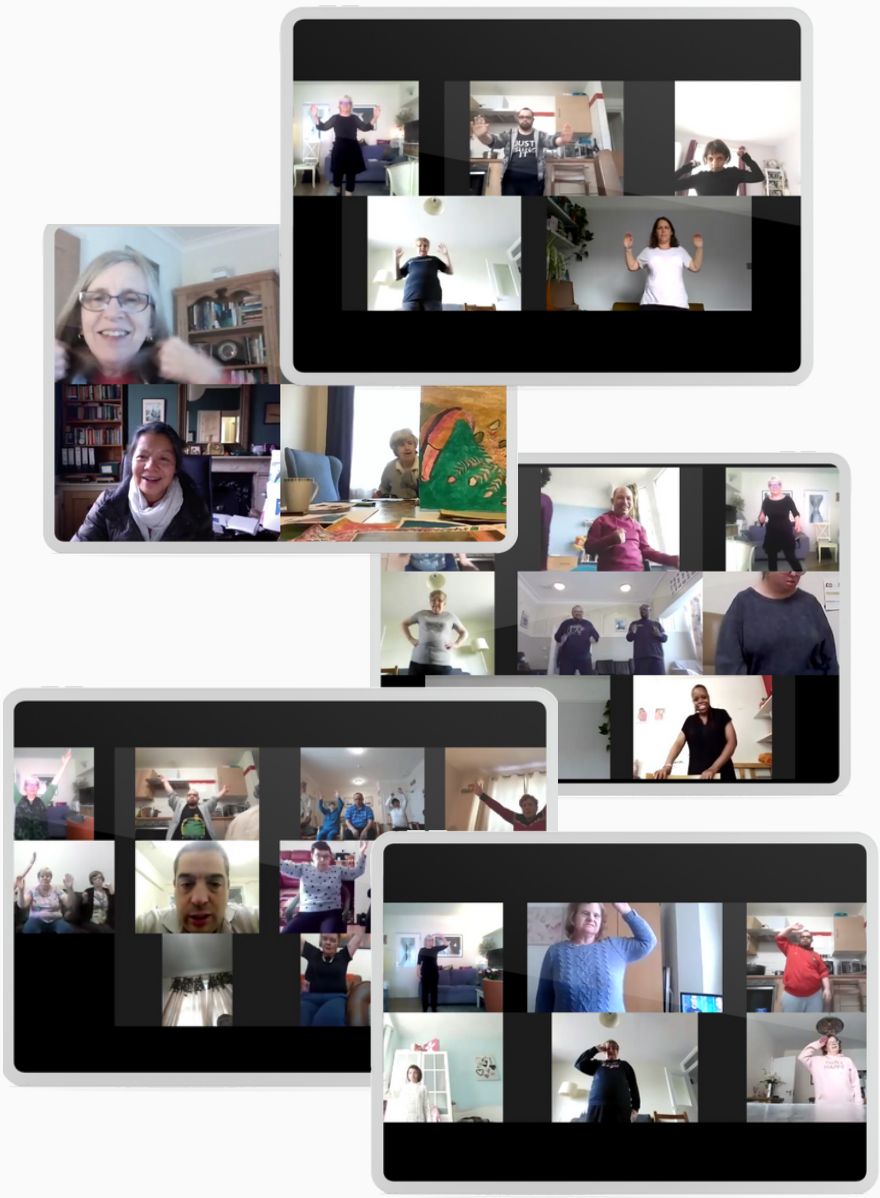
The trustees continue to monitor our financial position carefully to ensure that, as a charity, we remain prepared for the unexpected while meeting our obligations to our funders to make full use of the resources made available to us.

Our accounts are independently examined annually by our accountants, Gibson's Financial Limited, and their separate report containing more detailed financial information is available and filed on the charity commission website.

Jennifer Walmsley, Treasurer

THE STORY OF 2021

ONLINE



From January to May we ran a regular weekly timetable of online classes. The sessions provided routine, familiarity and sustained our sense of community.
We exchanged smiles and waves, and we shared laughter, fun and words of encouragement.

Through this structure we also kept a sense of momentum. We have learnt new dances and songs, and created wonderful pieces of art.

Our work in the early part of the year was an investment for the future that we all hoped to share together.

127

Art, Dance and Music sessions

190

Activity hours Jan - May

35

Service Users participating remotely

DIGITAL INCLUSION

We supported our online delivery with targeted digital support for people who were not able to access our activities.

We provided devices and data, and we offered guidance, advice and 'walk throughs' to enable people to get online.

SUMMER



7 week trial of face to face activities

In June we started a 7-week trial of face to face activities at our Community Centre base. We had 6 classes face to face classes, 2 zoom classes and 1 hybrid class per week.

It was wonderful to see people again – in some cases for the first time in over a year. Through these sessions we learned more about individual experiences during lockdown and how isolated some people had been.

We saw the impact of our months of online engagement with connections sustained and skills demonstrably attained.

We overwhelmingly observed the benefit and value in being together, and the readiness and willingness that people had for returning to face to face activities.

56
Classes over 7 weeks

84
Activity hours

53
Service users

51%
Increase in participation

BACK TOGETHER - SUMMER 2021















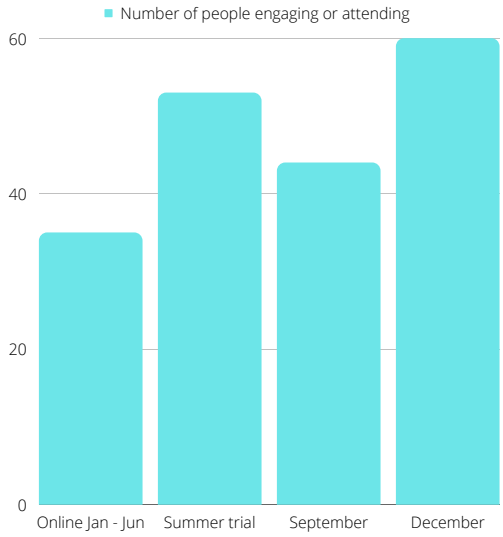


REOPENING

Building on the success of our summer activities, we returned to the centre in September with a timetable of 7 classes per week.

Bringing people back together came with the huge responsibility of doing all we could to keep people safe. This included new protocols and procedures to maintain distance and ventilation. We maintained a hybrid model of online/in person delivery for art. We made the hard decision to reduce capacity in face to face classes so that we could focus on making our reopening as safe as possible.

We worked with carers and support workers to share knowledge and ideas about how best to support service users through the changes involved in our new operating model. Familiarity and structure have often been a source of comfort for our service users, and quickly we were able to establish reassuring routines.



140

Activity hours Sep - Dec

REASONS TO CELEBRATE

As we reached the end of the year we had plenty to be thankful for:

- Engagement up over 70% from January
- Adapting and delivering over 400 hours of activity
- Re-establishing a weekly timetable
- No cases of COVID transmission at Stepping Stones



We ended the year full of festive cheer. Although we anticipate that COVID will continue to present difficult challenges, our community has shown patience, resilience and determination . Together we have adapted, recovered and rebuilt. With connections and our sense of purpose stronger than ever, we look forward to 2022 with optimism and ambition.

Catriona Finlayson, Operations Manager

ACKNOWLEDGEMENTS

Our funders have shown great enthusiasm and support for our approach this year. We would not have been able to deliver such responsive and comprehensive activities throughout 2021 without the funding we received.

Huge thanks to the **Peter Minet Trust, Baily Thomas Trust**, **Southwark Council**, **St Faiths PCC, Dulwich Choral Society** and **Barclays** for generous support, encouragement and belief.

The **Tutors, Volunteers and Trustees** at Stepping Stones have worked incredibly hard all year – balancing the many competing challenges of maintaining and then transitioning from remote to in person activities.

Our return to face to face activities was made possible by the patience, reassurance and generosity of the staff at **St Faiths Centre and Church** who have been endlessly accommodating and enthusiastic in our quest to come back.

The **Carers and Support Workers** who have always been valued members of the Stepping Stones community. Thank you this year for sharing your experiences, knowledge and care as we rebuilt our activities.

Finally - thank you to our amazing Service Users. You have inspired us with patience, courage and determination.

Stepping Stones Learning and Leisure
St Faiths Community Centre
Redpost Hill
London
SE24 9JQ

07950 612 914
www.steppingstoneslearning.org.uk
info@steppingstoneslearning.org.uk

registered charity number: 1174850

WE THANK YOU ALL

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2021

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2021

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Lynn Bransby – Chair Christine Baldwin – Resigned 14/09/2021 Christopher Cooper – Resigned 20/05/2021 Savie Musendo – Resigned 16/11/2021 Sylvie Wells – Resigned 11/01/2021 Terry Baldwin – Secretary Gillian Kerr – Vice Chair Sally Reid - User Representative Jennifer Walmsley – Treasurer Susan Height - Member Julia Barbosa - Member
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2021

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2021.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits the disabled people by developing their self-confidence, social skills and life skills.

We welcome all disabled people regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our disabled people. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Lynn Bransby - Chair Date 29 September 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report

My 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 you as 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 examiner's statement

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

(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY



12 September 2022

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2021 Total**	**2020 Total**
	£	**£**	**£**	**£**
Voluntary Income	42,459	20,888	63,347	44,159
Other Income	2,538	-	2,538	3,026
Total Incoming Resources	44,997	20,888	65,885	47,185
Cost of Generating Funds				
Charitable activities	-	52,365	52,365	48,320
Governance costs	-	1,852	1,852	1,295
Total Resources Expended	-	54,217	54,217	49,615
Net Incoming Resources	44,997	(33,329)	11,668	(2,430)
Fund Balances brought forward	79,463	105	79,568	81,998
Fund transfer	(33,400)	33,400	-	-
Fund Balances carried forward	91,060	176	91,236	79,568

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2021

Current Assets	**2021**	**2020**
	£	£
Cash at Bank	84,576	75,495
Cash in Hand	-	-
Debtors	8,250	8,500
	92,826	**83,995**
Current Liabilities		
Creditors and Accruals	1,590	4,427
Net Current Assets	**91,236**	**79,568**
Funds:		
Unrestricted Fund	91,060	79,463
Restricted Fund	176	105
	91,236	**79,568**

The financial statements were approved by Executive Committee and Trustees on 29 September 2022 and Approved on their behalf by:

.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2021 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 COVID-19

Our ability to offer in-person classes has continued to be affected throughout 2021 by the impact of COVID-19 on group activities.

For the first four months of the year, we offered online sessions using zoom.

From June 2021 we resumed some in-person activities on a trial basis but due to the vulnerable nature of our service-users we exercised a cautious approach and sessions were run with single-household groups and / or using outdoor space.

From September 2021 we returned to a more regular timetable of 7 classes per week and, through working together with carer's and service-users to ensure the ability to operate safely, we were able to continue these through to the end of the 10 week term.

5	DEBTORS	2021	2020
		£	£
	Trade Debtors	8,250	8,500

6	CREDITORS & ACCRUALS	2021	2020
		£	£
	Accountancy Fees	530	425
	Accruals	1,060	4,002
		1,590	4,427

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	Unrestricted Fund	Restricted Fund	2021 Total	2020 Total
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	17,750	17,750	12,250
Peter Minet	30,000	-	30,000	20,000
United St. Saviours	-	-	-	8,775
TCS London	-	-	-	240
Camberwell Neighbourhood Fund	-	3,138	3,138	2,500
Barclays Community Grant	2,065	-	2,065	-
Bailey Thomas	10,000	-	10,000	-
St Faith's PCC	394	-	394	394
	42,459	**20,888**	**63,347**	**44,159**
Other Income				
Membership Subscriptions	2,535	-	2,535	3,000
Interest Receivable	3	-	3	11
Refunds	-	-	-	15
	2,538	-	**2,538**	**3,026**
Total Incoming Resources	**44,997**	**20,888**	**65,885**	**47,185**

RESOURCES EXPENDED

	Unrestricted Fund	Restricted Fund	Total 2021	Total 2020
Direct Charitable Expenditure	**£**	**£**	**£**	**£**
Tutors	-	18,423	18,423	19,280
Salary/HMRC/Pension	-	28,683	28,683	24,656
Hall Hire	-	1,059	1,059	1,268
Office Expenses	-	2,027	2,027	932
Activity Expenses	-	2,173	2,173	2,184
	-	**52,365**	**52,365**	**48,320**
Governance costs				
Accountancy Fees	-	630	630	644
Insurance	-	700	700	651
Training	-	522	522	-
	-	**1,852**	**1,852**	**1,295**
TOTAL RESOURCES EXPENDED	**-**	**54,217**	**54,217**	**49,615**

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2021

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2021

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Lynn Bransby – Chair Christine Baldwin – Resigned 14/09/2021 Christopher Cooper – Resigned 20/05/2021 Savie Musendo – Resigned 16/11/2021 Sylvie Wells – Resigned 11/01/2021 Terry Baldwin – Secretary Gillian Kerr – Vice Chair Sally Reid - User Representative Jennifer Walmsley – Treasurer Susan Height - Member Julia Barbosa - Member
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2021

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2021.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits the disabled people by developing their self-confidence, social skills and life skills.

We welcome all disabled people regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our disabled people. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



Lynn Bransby - Chair Date 29 September 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2021, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report

My 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 you as 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 examiner's statement

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

(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY



12 September 2022

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2021 Total**	**2020 Total**
	£	**£**	**£**	**£**
Voluntary Income	42,459	20,888	63,347	44,159
Other Income	2,538	-	2,538	3,026
Total Incoming Resources	44,997	20,888	65,885	47,185
Cost of Generating Funds				
Charitable activities	-	52,365	52,365	48,320
Governance costs	-	1,852	1,852	1,295
Total Resources Expended	-	54,217	54,217	49,615
Net Incoming Resources	44,997	(33,329)	11,668	(2,430)
Fund Balances brought forward	79,463	105	79,568	81,998
Fund transfer	(33,400)	33,400	-	-
Fund Balances carried forward	91,060	176	91,236	79,568

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2021

Current Assets	**2021**	**2020**
	£	£
Cash at Bank	84,576	75,495
Cash in Hand	-	-
Debtors	8,250	8,500
	92,826	**83,995**
Current Liabilities		
Creditors and Accruals	1,590	4,427
Net Current Assets	**91,236**	**79,568**
Funds:		
Unrestricted Fund	91,060	79,463
Restricted Fund	176	105
	91,236	**79,568**

The financial statements were approved by Executive Committee and Trustees on 29 September 2022 and Approved on their behalf by:

.....
Lynn Bransby - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2021 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 COVID-19

Our ability to offer in-person classes has continued to be affected throughout 2021 by the impact of COVID-19 on group activities.

For the first four months of the year, we offered online sessions using zoom.

From June 2021 we resumed some in-person activities on a trial basis but due to the vulnerable nature of our service-users we exercised a cautious approach and sessions were run with single-household groups and / or using outdoor space.

From September 2021 we returned to a more regular timetable of 7 classes per week and, through working together with carer's and service-users to ensure the ability to operate safely, we were able to continue these through to the end of the 10 week term.

5	DEBTORS	2021	2020
		£	£
	Trade Debtors	8,250	8,500

6	CREDITORS & ACCRUALS	2021	2020
		£	£
	Accountancy Fees	530	425
	Accruals	1,060	4,002
		1,590	4,427

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	Unrestricted Fund	Restricted Fund	2021 Total	2020 Total
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	17,750	17,750	12,250
Peter Minet	30,000	-	30,000	20,000
United St. Saviours	-	-	-	8,775
TCS London	-	-	-	240
Camberwell Neighbourhood Fund	-	3,138	3,138	2,500
Barclays Community Grant	2,065	-	2,065	-
Bailey Thomas	10,000	-	10,000	-
St Faith's PCC	394	-	394	394
	42,459	**20,888**	**63,347**	**44,159**
Other Income				
Membership Subscriptions	2,535	-	2,535	3,000
Interest Receivable	3	-	3	11
Refunds	-	-	-	15
	2,538	-	**2,538**	**3,026**
Total Incoming Resources	**44,997**	**20,888**	**65,885**	**47,185**

RESOURCES EXPENDED

	Unrestricted Fund	Restricted Fund	Total 2021	Total 2020
Direct Charitable Expenditure	**£**	**£**	**£**	**£**
Tutors	-	18,423	18,423	19,280
Salary/HMRC/Pension	-	28,683	28,683	24,656
Hall Hire	-	1,059	1,059	1,268
Office Expenses	-	2,027	2,027	932
Activity Expenses	-	2,173	2,173	2,184
	-	**52,365**	**52,365**	**48,320**
Governance costs				
Accountancy Fees	-	630	630	644
Insurance	-	700	700	651
Training	-	522	522	-
	-	**1,852**	**1,852**	**1,295**
TOTAL RESOURCES EXPENDED	**-**	**54,217**	**54,217**	**49,615**

STEPPING STONES LEARNING AND LEISURE

England & Wales - Charity number 1174850

Accounts



Annual Report 2020

Stepping Stones Learning and Leisure
Registered charity: 1174850

stepping stones

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Introduction

Stepping Stones Learning and Leisure is a charity that provides meaningful and worthwhile activities for adults with learning disabilities. We deliver a weekly programme of activities including art, drama, dance, music and cooking.

2020 was a year like no other and the impact on our charity cannot be overstated. This annual report offers the opportunity to reflect upon the challenges we faced and the experiences we shared as we found ways to stay connected.

Our main aim during the year has been to emulate the resilience and spirit of our wonderful students and continue to deliver our classes with innovation, care and good humour. That we have succeeded in continuing to provide a much needed service, and learnt a lot to help us develop in the future, is down to our brilliant staff who have just kept going. We know that meeting face to face is best for some our students and re-connecting with them is a priority.

A massive debt of gratitude is due to our hosts, funders and supporters. Your faith in us meant that we could weather this strange year confidently and look forward enthusiastically. Thank you.

Several trustees, who have given many years of service to Stepping Stones, have decided to pass on the baton. I, as the new Chair, together with all trustees, will ensure that Stepping Stones is as committed as ever to providing creative and educational opportunities to people living with learning disability in our community.

Lynn Bransby
Chair of Trustees

An overview of 2020

During late February and early March, we followed the COVID 19 developments with increasing concern, particularly given that many of our users are vulnerable. On 13th March we made the difficult decision to stop running our classes. Just weeks later, the UK went into the first nationwide lockdown.

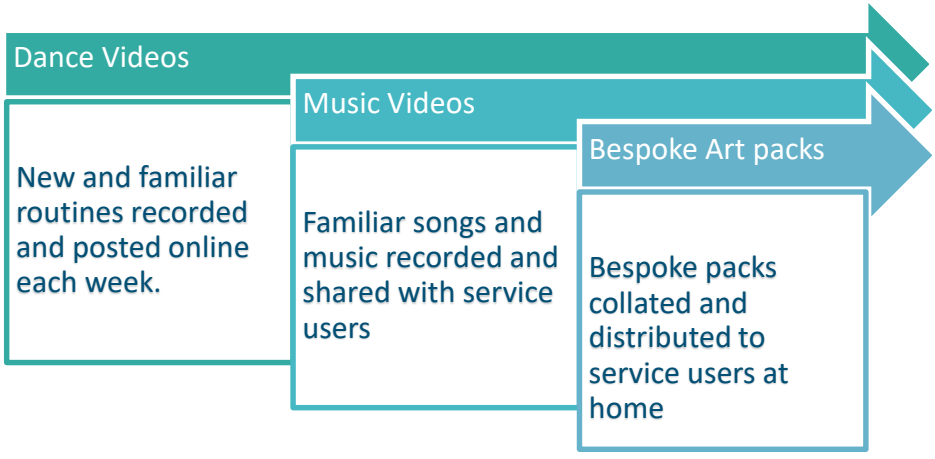
Reaching out and researching

As soon as we closed services we started contacting service users to understand what access they had to online activities, what sorts of activities would be of interest, and we also looked at what capacity we had as a team to deliver activities remotely. Prior to this date we had never delivered any activities online, and we knew very little about what access our service users would have.

Just over 50% of service users expressed an interest in taking part in online or remote activities. At this time residential care settings were facing tremendous pressure so we were clear that any activities we provided had to add value without adding to workload for care staff.

Stepping Stones Connect

We worked closely with our tutors to understand what might be possible and were very fortunate to receive the support and expertise of two video editors who donated their time to support us. In April 2020we were able to launch a new online and remote offering. Our initial aim was to provide reassurance and familiarity to our service users in the most accessible way. We created videos and resource packs to enable service users to take part in weekly activities at the most convenient time to them.



We were able to reach about 40% of our service users with these forms of delivery. 60% of service users did not engage because of the suitability of activities or lack of access to equipment. This was particularly evident with service users who had profound disabilities or complex needs and who were generally not able to participate in online activities.

Live activities

As digital confidence grew for all of us, we tried some live online sessions towards the end of the term in July. As well as being a wonderful opportunity for friends from classes to see each other again, it was a test for us to see what might be possible in the future. These trial sessions informed our plans for September onwards as we saw first-hand the importance of real-time connection, shared experience and sense of community that has been the foundation of Stepping Stones.



Autumn delivery

Building on the success of our trial live classes we launched the Autumn term with regular live online dance and music classes. The timetable expanded over the term as we were able to support more people to take part. We also secured additional funding to develop a digital exclusion project to enable us to support service users who had so far been unable to engage with our digital offerings.

We were delighted to be able to replicate the familiar structure of Stepping Stones with regular weekly classes, bringing together the same group of people for each session. As we gained experience with the format, we were able to expand the content of each session, as we shared news, celebrations and wonderfully out of sync renditions of 'Happy Birthday'.

We enjoyed a return to the centre for four weeks in October, running a trial of in person, socially distanced dance and art activities. This was a wonderful chance to reconnect in person with small groups of service users. This short trial has also given us a blueprint for how we can return to face to face activities once again in the future.

Autumn term achievements



We finished the year in a spirit of celebration even though we were once again confined to meeting remotely and our online activities took on a festive feel. We were also focused on the future and how best to continue meeting the needs of all of our service users through the uncertain weeks and months ahead.

Gratitude and reflections

Huge thanks must go to our fantastic tutors Hannelore, Flora and Ricky for their creativity, determination and positivity throughout this challenging year and to our fantastic volunteers Linda and Eddie who have provided invaluable practical support that enabled us

to return to the centre in October. Our video editing volunteers, Jonny and Nigel, showed incredible generosity by sharing their time and skills with us, allowing us to find a way forward at the most difficult time, and our Board of Trustees have provided support, encouragement and vision – ensuring that Stepping Stones has continued to provide meaningful and worthwhile activities for adults with learning disabilities.

Stepping Stones has much to be grateful for at the end of 2020. We have survived, and in unexpected ways we have thrived. Tutors and service users have embraced the challenges of digital provision and all of our horizons have been broadened.

We have shared

We have cared

We have connected

Unlike so many experiences this year, our achievements have not been made in isolation. Donations and grants we received in 2019 was crucial in meeting the challenges we faced at the start of the year and we feel so fortunate to have received further funding during 2020 that has allowed us to continue developing and delivering our activities and services.

Everyone at Stepping Stones extend our heartfelt thanks to:

Peter Minet Trust
London Community Response Fund
Terra Firma Charitable Trust
Baily Thomas Trust
Southwark Adult Learning Service
Southwark Neighbourhood Fund
St Faiths Parish

A finally, a huge thank you to our service users. Thank you for your courage, your creativity, and your company. You make each session and all of our work worthwhile.

Catriona Finlayson
Operations Manager

2020 in pictures



Lockdown art





Dance and music videos



Zoom classes

Treasurer's report

2020 was a unique year. Having to suspend our classes on March, we diverted our resources into reaching out to our service users who were more socially isolated than ever, and then into using technology to provide classes remotely. It is thanks to our funders that we were in a sound financial state that enabled us to make this transition.

Our income for 2020 was £47,185, compared to £86,668 in 2019 and £57,342 in 2018. We did not charge our service users any fees after the shutdown in March, which lost us about £9,000 in revenue.

Our spending was £49,615, compared to £58,629 in 2019 and £54,346 in 2018. Running costs, e.g. hall hire, were down, although much of the spending budgeted for classes was re-invested into outreach and online classes.

Our overall loss for the year was £2,430. Our total assets carried forward into 2021 were £79,568.

Our accounts are independently examined annually by our accountants, Gibson's Financial Limited, and their separate report containing more detailed financial information is available and filed on the charity commission website.

Terry Baldwin
Treasurer in 2020

Stepping Stones Learning and Leisure

Registered charity: 1174850

Registered address:
Stepping Stones
St Faiths Centre
Red Post Hill
London
SE24 9JQ

www.steppingstoneslearning.org.uk

07950 612 914
info@steppingstoneslearning.org.uk

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2020

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

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AS AT 31 DECEMBER 2020

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
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EXECUTIVE COMMITTEE	Sylvia Wells – Chair Christine Baldwin -Secretary Terry Baldwin – Treasurer Christopher Cooper – Vice Chair Sally Reid - User Representative Jennifer Walmsley – Member Savie Musendo - Member Susan Height - Member Julia Barbosa - Member Lynn Bransby - Member Gillian Kerr - Member
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2020

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2020.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits the disabled people by developing their self-confidence, social skills and life skills.

We welcome all disabled people regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our disabled people. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

……..

Sylvia Wells - Chair Date 25 August 2021

INDEPENFDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

25 August 2021

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2020 Total**	**2019 Total**
	£	**£**	**£**	**£**
Voluntary Income	20,394	23,765	44,159	74,652
Other Income	3,026	-	3,026	12,016
Total Incoming Resources	23,420	23,765	47,185	86,668
Cost of Generating Funds				
Charitable activities	-	48,320	48,320	56,929
Governance costs	-	1,295	1,295	1,700
Total Resources Expended	-	49,615	49,615	58,629
Net Incoming Resources	23,420	(25,850)	(2,430)	28,039
Fund Balances brought forward	81,943	55	81,998	53,959
Fund transfer	(25,900)	25,900	-	-
Fund Balances carried forward	79,463	105	79,568	81,998

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2020

Current Assets	**2020**	**2019**
	£	£
Cash at Bank	75,495	71,217
Cash in Hand	-	-
Debtors	8,500	14,750
	83,995	**85,967**
Current Liabilities		
Creditors and Accruals	4,427	3,969
Net Current Assets	**79,568**	**81,998**
Funds:		
Unrestricted Fund	79,463	81,943
Restricted Fund	105	55
	79,568	**81,998**

The financial statements were approved by Executive Committee and Trustees on 25 August 2021 and Approved on their behalf by:

……
Sylvia Wells - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

The Financial Statements are prepared under the historic cost convention and include the results of the Charity's operations which are described in the Executive Committee's Report and all of which are continuing.

The accounts have been prepared in accordance with the Financial Reporting Standard 102 "The financial Reporting Standard applicable in the UK and Republic of Ireland"; the Statements of Recommended Practice - Charities SORP (FRS102) and; with the Charities Act 2011.

In preparing these financial statements the Trustees have taken advantage of the exemption permitted by FRS 102 in not presenting a Statement of Cash Flows.

These financial statements represent the first time that the Trustees have adopted FRS102 however the policies applied under the previous accounting framework are not materially different to FRS102 the change of reporting framework has not impacted on the charity's Statement of Financial Activities for the year ended 31 December 2020 or its Balance Sheet position as at that date.

1.2 Incoming Resources

1.2.1 Revenue grants are credited to the Statement of Financial Activities on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are included on the Balance Sheet as deferred income to be recognised in the future accounting period.

1.2.2 Grants received for specific purposes are accounted for as restricted funds in the Statement of Financial Activities.

1.3 Restricted Funds

Restricted Funds are to be used for specific purposes as laid down by the donor. Expenditure, which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

1.4 Unrestricted Funds

Unrestricted Funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available for general funds.

1.5 **Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like amounts recoverable on invoices, other debtors, amounts payable to providers of services and other accruals. Debt instruments being amounts owed to and by the charity are accounted for at the amount that is expected to be received or paid by the charity. Debt instruments receivable after more than one year are initially recorded at the present value of future cash flows and subsequently accounted for at amortised cost using the effective interest method.

1.6 **Cash and cash equivalents**

Cash and cash equivalents include cash in hand and balances in bank accounts with no notice or less than three months' notice from inception and are subject to insignificant risk of changes in value

2 TRUSTEES' REMUNERATION, BENEFITS AND EXPENSES

The charity did not pay any remuneration or provide benefits to any of its Trustees during the year under review. None of the charity's Trustees claimed expenses nor were any Trustees' expenses met by the charity during the year.

3 TRANSACTIONS WITH RELATED PARTIES

There were no transactions with related parties during the year. Related parties include Trustees, their close family members, their business associates, and any non-natural persons which are controlled by any of these individuals or in which they have a significant interest.

4 COVID-19

In March 2020, towards the end of our spring term, classes were closed due to Covid-19.

In April 2020 a new online and remote project was launched which was named Stepping Stones Connect. The initial aim was to provide reassurance and familiarity to the service in the most accessible way. Videos and resource packs were created to enable service users to take part in weekly activities at the most convenient time to them. Around 40% of service users were able to be reached with these forms of delivery.

By July 2020 online sessions were being run using zoom. In the autumn term 50 zoom sessions were able to be run in dance and music, and delivered art packs for 18 people, as well as four weeks of covid-secure face to face classes in the short respite during October 2020.

Additional funding was also secured to develop a digital exclusion project to enable support to service users who had previously been unable to engage with the digital offering.

5	DEBTORS	2020	2019
		£	£
	Trade Debtors	8,500	14,750

6	CREDITORS & ACCRUALS	2020	2019
		£	£
	Accountancy Fees	425	395
	Accruals	4,002	3,574
		4,427	3,969

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

DETAILED INCOME & EXPENDITURE

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2020 Total**	**2019 Total**
Voluntary Income/Grants	**£**	**£**	**£**	**£**
Southwark Adult Learning Services	-	12,250	12,250	21,250
Peter Minet	20,000	-	20,000	-
United St. Saviours		8,775	8,775	-
TCS London		240	240	-
Terra Firma	-		-	35,000
Camberwell Neighbourhood Fund		2,500	2,500	2,500
Bailey Thomas	-		-	15,000
Magic Little Grants		-	-	500
St Faith's PCC	394	-	394	402
	20,394	**23,765**	**44,159**	**74,652**
Other Income				
Membership Subscriptions	3,000	-	3,000	12,016
Interest Receivable	11	-	11	-
Refunds	15	-	15	-
	3,026	-	**3,026**	**12,016**
Total Incoming Resources	**23,420**	**23,765**	**47,185**	**86,668**

RESOURCES EXPENDED

Direct Charitable Expenditure	**Unrestricted Fund** **£**	**Restricted Fund** **£**	**Total 2020** **£**	**Total 2019** **£**
Tutors	-	19,280	19,280	25,762
Salary/HMRC/Pension	-	24,656	24,656	21,746
Hall Hire	-	1,268	1,268	4,060
Office Expenses	-	932	932	2,446
Activity Expenses	-	2,184	2,184	2,915
	-	**48,320**	**48,320**	**56,929**
Governance costs				
Accountancy Fees	-	644	644	658
Insurance	-	651	651	616
Training	-	-	-	313
Affiliations	-	-	-	113
	-	**1,295**	**1,295**	**1,700**
TOTAL RESOURCES EXPENDED	**-**	**49,615**	**49,615**	**58,629**

STEPPING STONES LEARNING AND LEISURE

(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Registered Charity Number 1174850

Gibsons Financial Limited
Chartered Accountants
Foresters Hall
25-27 Westow Street
London SE19 3RY

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

YEAR ENDED 31 DECEMBER 2020

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

ADMINISTRATIVE INFORMATION
AS AT 31 DECEMBER 2020

REGISTRATION DETAILS	Stepping Stones Learning and Leisure is a charitable incorporated organisation (CIO) under charity number 1174850.
GOVERNING DOCUMENT	Stepping Stones Learning and Leisure is governed by the Charities Act 2011 and its constitution.
EXECUTIVE COMMITTEE	Sylvia Wells – Chair Christine Baldwin -Secretary Terry Baldwin – Treasurer Christopher Cooper – Vice Chair Sally Reid - User Representative Jennifer Walmsley – Member Savie Musendo - Member Susan Height - Member Julia Barbosa - Member Lynn Bransby - Member Gillian Kerr - Member
PRINCIPAL ADDRESS OF CHARITY	St Faith's Community Centre Red Post Hill Herne Hill London SE24 9JQ
ACCOUNTANTS	Gibsons Financial Limited Chartered Accountants Foresters Hall 25-27 Westow Street London SE19 3RY
BANKERS	Lloyds TSB Plc 12 Croxted Road London SE21 8SP

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

EXECUTIVE COMMITTEE AND TRUSTEES REPORT
YEAR ENDED 31 DECEMBER 2020

The Executive Committee of Stepping Stones Leaning and Leisure present their Financial Statements for the year ended 31 December 2020.

PRINCIPAL ACTIVITY

The principal activity of the charity is to help adults with learning disabilities to help themselves.

In planning our activities for the year we kept in mind the Charity Commissioner's guidance on public benefit at our trustee meetings.

The focus of our activities is to provide a range of much needed local workshops for adults with learning disabilities, and so enabling an often neglected section of the community to work from a base where they can make new friends and build their skills. The workshops promote health and hygiene; exercise and fitness; and drama and self-development. This benefits the disabled people by developing their self-confidence, social skills and life skills.

We welcome all disabled people regardless of personal background, faith, gender or personal circumstances and we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our disabled people. The trustees confirm that they have complied with their duties under schedule 3 of The Charities Act 2011 with regard to charity commission's guidance on public benefit.

ACTIVITIES, DEVELOPMENTS AND ACHIEVEMENTS

See Stepping Stones Learning and Leisure's separate Annual Report.

STATEMENT OF EXECUTIVE COMMITTEE RESPONSIBILITIES

Law applicable to charities in England and Wales requires the Executive Committee to prepare Financial Statements, which give a true and fair view of the state of affairs of the charity and its income and expenditure for that period. In preparing these Financial Statements, the Executive Committee are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable standards and statement of recommended practice have been followed, subject to any material departures disclosed and explained in the Financial Statements; and
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the project will continue in operation.
- Observe the methods and principles in the Charities SORP (FRS102).

The Executive Committee are responsible for keeping proper records which disclose at any time the financial position of the project. They are also responsible for safe guarding the assets of the organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

……..

Sylvia Wells - Chair Date 25 August 2021

INDEPENFDENT EXAMINER'S REPORT TO THE TRUSTEES AND MEMBERS OF STEPPING STONES LEARNING AND LEISURE (CHARITABLE INCORPORATED ORGANISATION)

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 5 to 10.

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 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.

Basis of independent examiner's report
My 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 you as 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 examiner's statement
In connection with my examination, no matter has come to my attention:
(1) which gives me 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 Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Geoffrey C Gibbs FCA
Gibsons Financial Limited
Foresters Hall
25/27 Westow Street
Upper Norwood
London SE19 3RY

25 August 2021

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

INCOMING RESOURCES

Incoming resources from generated funds:	**Unrestricted Fund**	**Restricted Fund**	**2020 Total**	**2019 Total**
	£	**£**	**£**	**£**
Voluntary Income	20,394	23,765	44,159	74,652
Other Income	3,026	-	3,026	12,016
Total Incoming Resources	23,420	23,765	47,185	86,668
Cost of Generating Funds				
Charitable activities	-	48,320	48,320	56,929
Governance costs	-	1,295	1,295	1,700
Total Resources Expended	-	49,615	49,615	58,629
Net Incoming Resources	23,420	(25,850)	(2,430)	28,039
Fund Balances brought forward	81,943	55	81,998	53,959
Fund transfer	(25,900)	25,900	-	-
Fund Balances carried forward	79,463	105	79,568	81,998

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

BALANCE SHEET
AS AT 31 DECEMBER 2020

Current Assets	**2020**	**2019**
	£	£
Cash at Bank	75,495	71,217
Cash in Hand	-	-
Debtors	8,500	14,750
	83,995	**85,967**
Current Liabilities		
Creditors and Accruals	4,427	3,969
Net Current Assets	**79,568**	**81,998**
Funds:		
Unrestricted Fund	79,463	81,943
Restricted Fund	105	55
	79,568	**81,998**

The financial statements were approved by Executive Committee and Trustees on 25 August 2021 and Approved on their behalf by:

……
Sylvia Wells - Chair

STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

NOTES TO THE ACCOUNTS
YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

1.1 Basis of preparation of Financial Statements

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STEPPING STONES LEARNING AND LEISURE
(CHARITABLE INCORPORATED ORGANISATION)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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TCS London		240	240	-
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Insurance	-	651	651	616
Training	-	-	-	313
Affiliations	-	-	-	113
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TOTAL RESOURCES EXPENDED	**-**	**49,615**	**49,615**	**58,629**