

NEW STEPPING STONES PLAYGROUP

England & Wales · Charity number 1191172

Details

Status Registered

Legal form CIO

Registered 2020-09-07

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

Contact

Address Former Sea Scout Hall
Alder Road
SW14 8ER

Phone 02088787029

Email hello@newsteppingstones.co.uk

Website www.newsteppingstones.co.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY: (1) PROMOTING THEIR CARE AND SAFETY; (2) PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT; (3) PROMOTING THEIR HEALTH AND WELLBEING; (4) PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS; (5) PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO; AND (6) FURTHERING THE AIMS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Pre-school playgroup

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Richmond Upon Thames

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£222,684	£205,051	-	-
2024-08-31	£179,550	£188,320	-	-
2023-08-31	£219,723	£242,316	-	-
2022-07-31	£207,882	£227,279	-	-
2021-07-31	£49,449	£33,588	-	-

Trustees

Name	Role	Appointed
Eleanor Hortop		2024-01-27
Harriet Allen		2024-01-27
Karen King		2025-03-24

NEW STEPPING STONES PLAYGROUP

England & Wales - Charity number 1191172

Accounts



New Stepping Stones Playgroup CIO

Unaudited Financial Statements

For the year ended 31 August 2025

Contents

Charity Information	3
Report of the Trustees	4
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the Accounts	11

Charity Information

New Stepping Stones Playgroup CIO
For the year ended 31 August 2025

Registered Charity Number: 1191172

Trustees

Alison Chenery - Treasurer - Resigned 16th October 2025

Eleanor Hortop - Trustee - Appointed 27th January 2024

Harriet Allen - Trustee - Appointed 27th January 2024

Karen King - Trustee - Appointed 24 March 2025

Reporting Accountant

Integra Global Solutions UK Limited

Top Floor, College House

17 King Edwards Road Ruislip

Middlesex England HA4 7AE

Report of the Trustees

New Stepping Stones Playgroup CIO

For the year ended 31 August 2025

TRUSTEES' RESPONSIBILITIES

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

The trustees are required by The Charities Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the profit or loss for that year. In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the charity, and detecting fraud and other irregularities. The trustees are satisfied that the playgroup is a going concern.

REGISTERED CHARITABLE OBJECTIVES

To provide affordable pre-school care to the local community.

To provide an environment that enhances the development and education of children through play.

PRINCIPAL ACTIVITIES

The principal activity of the charity is that of the provision of pre-school and playgroup education.

CHARITY STRUCTURE

The playgroup is run by the Nursery Manager (Iveta Derfinakova) and a staff of 5 Early Years Teachers/Teaching Assistants. It is overseen by the Parent Committee (as per the Trustee Details below).

The Parent Committee is elected Annually at the AGM (or an EGM if necessary). They are nominated by fellow parents.

In addition a team of Social Committee Members (also parents) arrange Fundraising and other Social activities for families of the playgroup.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The state of the charity's affairs and trading results for the year are as shown by the attached financial statements. The trustees are confident that the charity has sufficient financial resources to enable it to meet any of its debts and continue its day-to-day operations. The trustees expect that the present level of activity will be maintained in the foreseeable future.

RESULTS AND RESERVES

The deficit for the year of £17,633 (2024: -£8,770). Carried forward reserves are £40,821 (2024: £23,188).

FIXED ASSETS

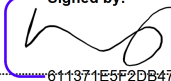
The charity acquired no fixed assets during the year. The accounting policies have been updated to reflect this. The premises it uses for its activities as a pre-school playgroup are rented.

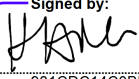
Report of the Trustees

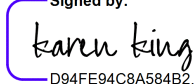
The Trustees who served during the year, were as follows: -

- Alison Chenery - Treasurer - Resigned 16th October 2025
- Eleanor Hortop - Trustee - Appointed 27th January 2024
- Harriet Allen - Trustee - Appointed 27th January 2024
- Karen King - Trustee - Appointed 24 March 2025

Signed on behalf of the trustees:

Signed by: 
Eleanor Hortop 611371E5F2DB473... Date: 5/29/2026

Signed by: 
Harriet Allen 981CDC14C0BB420... Date: 6/3/2026

Signed by: 
Karen King D94FE94C8A584B2... Date: 6/3/2026

Independent Examiner's Report

New Stepping Stones Playgroup CIO

For the year ended 31 August 2025

I report on the accounts for the year ended 31 August 2025 which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- which give me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with s.130 of the 2011 Act; or
- to prepare accounts which accord with these accounting records have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INTEGRA GLOBAL SOLUTIONS UK LIMITED
Top Floor, College House,
17 King Edwards Road,
Ruislip,
Middlesex,
HA4 7AE

6/3/2026

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Date

Statement of Financial Activities

New Stepping Stones Playgroup CIO

For the year ended 31 August 2025

INCOMING RESOURCES

	Notes	Year to 31st August 2025 (£)	Year to 31st August 2024 (£)
Donations & legacies		4,836	3,675
Charitable activities			
Fundraising Activities		3,853	2,164
Fees received (inc Early Education Funding)		213,936	173,399
Total charitable activities		217,789	175,563
Other incoming resources (bank loyalty reward & interest)		59	68
Total incoming resources		222,684	179,306
Raising activities			
Staging Fundraising Events		913	244
Total raising activities		913	244
Charitable activities			
Staff wages	4	138,618	134,962
Extra Lessons (music, drama, dance, football)		8,310	3,682
Materials, equipment and books		4,992	5,181
Rent and rates		22,614	22,308
Cleaning and cleaning materials		7,939	7,073
Accountancy & bookkeeping		6,002	6,545
Postage, printing and stationery		189	289
Insurance, subscriptions and inspection fees		2,587	2,117
Staff training, courses & HR		1,539	2,788
Refreshments		1,871	514
Telephone		1,334	1,066
Repairs and renewals to premises		388	415
Legal and professional fees		2,852	-
Advertising and marketing		176	-
Sundry		1,503	411
Total administrative expenses		203,677	187,351
Other costs			
Separate Items of Material Expense		-	-
Outdoor Area		-	395
Other outgoing resources (bank charges)		295	408
Depreciation	5	166	166
Total other costs		461	969
Total costs expended		205,051	188,320
Net profit (loss)		17,633	(8,770)

Reconciliation of funds

	Year to 31st August 2025 (£)	Year to 31st August 2024 (£)
Retained Earnings	23,188	31,958
Current Year Earnings	17,633	(8,770)
Total reconciliation of funds	40,821	23,188

Balance Sheet

New Stepping Stones Playgroup CIO

As at 31 August 2025


	Notes	31st August 2025 (£)	31st August 2024 (£)
Non-current assets			
Fixed assets	5	167	333
Total fixed assets		167	333
Current assets			
Debtors		7,728	8,932
Prepayments		365	1,820
Other debtors		3,826	-
Cash at bank and in hand			
Current Bank Accounts		70,088	49,355
Deposits Bank Accounts		3,300	4,850
Total Cash at bank and in hand		73,388	54,205
Total current assets		85,307	64,958
Creditors: amounts falling due within one year			
Trade creditors		-	-
Refundable deposits		3,350	600
Accruals		480	480
Deferred Income		33,196	28,828
Other taxes and social security		-	1,165
Other creditors		956	4,879
Total creditors: amounts falling due within one year		37,982	35,952
Net current assets (liabilities)		47,325	29,005
Total assets less current liabilities		47,492	29,338
Creditors: amounts falling due after more than one year			
Refundable Deposits		6,671	6,150
Total creditors: amounts falling due after more than one year		6,671	6,150
Net assets (liabilities)		40,821	23,188
Total Funds carried forward			
Total Funds carried forward		40,821	23,188
Total Total Funds carried forward		40,821	23,188

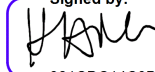
We confirm that, in accordance with S130 Charities Act 2011, accounting records have been kept which:

- show and explain all the charity's transactions
- disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
- enable the trustees to ensure that, any statements of accounts are prepared by them under section 132(1)

comply with the requirements of regulations made there under

Signed on behalf of the Trustees:

Signed by: 
Eleanor Hortop 611371E5F2DB473... Date: 5/29/2026

Signed by: 
Harriet Allen 981CDC14C0BB420... Date: 6/3/2026

Signed by: 
Karen King D94FE94C8A584B2... Date: 6/3/2026

Notes to the Accounts

New Stepping Stones Playgroup CIO

As at 31 August 2025

NOTE 1: Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts are rounded to the nearest £, the currency used for preparation of the accounts and used by the charity.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund Accounting

The playgroup has only unrestricted funds. Some of these are designated for use for fundraising or for the repayment of refundable deposits as indicated by the use of separate bank accounts.

NOTE 2: Accounting Policies

2.1 FRS102

The accounts are prepared under FRS102.

2.2 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting year..

2.3 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Deferred income

There are no material items of deferred income included in the accounts.

2.4 Assets

Fixed assets

Fixed assets are recorded at cost and depreciated on a straight line basis over their useful life. The table below summarises the depreciation policies.

Fixed asset category	Useful life
Computer equipment	3 years

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash expected to be received.

Note 3: Details of certain items of expenditure

	Year to 31st August 2025	Year to 31st August 2024
Independent Examiners Fee	480	360

Note 4: Staff Costs

	Year to 31st August 2025	Year to 31st August 2024
Gross Wages & Salaries	128,166	122,783
Social Security Costs	7,130	9,356
Pensions	3,321	4,085
Staff Costs	138,618	134,962

No employees received employee benefits (excluding employer pension costs) for the reporting year of more than £60,000. The charity operates a defined contribution pension scheme.

Average Headcount in the year was 6 (2024: 6).

Note 5: Fixed assets

	Computer equipment
<i>Cost</i>	
As at 1 September 2024	499
Additions	-
Disposals	-
As at 31 August 2025	499
<i>Depreciation</i>	
As at 1 September 2024	166
Charge for the year	166
Eliminated on disposals	-
As at 31 August 2025	332
<i>Net book value</i>	
As at 31 August 2025	167
As at 31 August 2024	333

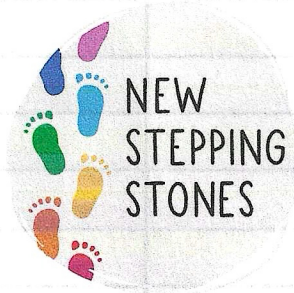
Note 6: Transactions with trustees and related parties

There were no related party transactions in 2025. In 2024, the charity paid Carla Smith £742.50 for supply cover work over the course of 3 months.

NEW STEPPING STONES PLAYGROUP

England & Wales - Charity number 1191172

Accounts



New Stepping Stones Playgroup CIO

Unaudited Financial Statements

For the year ended 31 August 2024

Contents

Charity Information	3
Report of the Trustees	4
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	9
Notes to the Accounts	11

Charity Information

New Stepping Stones Playgroup CIO

For the year ended 31 August 2024

Registered Charity Number: 1191172

Trustees

Linda Duncan - Chair - Resigned 26th February 2025
Alison Chenery - Treasurer - Appointed 5th March 2022
Carla Smith - Trustee - Resigned 17th July 2024
Eleanor Hortop - Trustee - Appointed 27th January 2024
Harriet Allen - Trustee - Appointed 27th January 2024
Karen King - Trustee - Appointed 24th March 2025

Reporting Accountant

Integra Global Solutions UK Limited
Top Floor, College House
17 King Edwards Road Ruislip
Middlesex England HA4 7AE

Report of the Trustees

New Stepping Stones Playgroup CIO

For the year ended 31 August 2024

TRUSTEES' RESPONSIBILITIES

The trustees present their report and financial statements for the year ended 31 August 2024.

The trustees are required by The Charities Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the profit or loss for that year. In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the charity, and detecting fraud and other irregularities. The trustees are satisfied that the playgroup is a going concern.

REGISTERED CHARITABLE OBJECTIVES

To provide affordable pre-school care to the local community.

To provide an environment that enhances the development and education of children through play.

PRINCIPAL ACTIVITIES

The principal activity of the charity is that of the provision of pre-school and playgroup education.

CHARITY STRUCTURE

The playgroup is run by the Nursery Manager (Iveta Derfinakova) and a staff of 5 Early Years Teachers/Teaching Assistants. It is overseen by the Parent Committee (as per the Trustee Details below).

The Parent Committee is elected Annually at the AGM (or an EGM if necessary). They are nominated by fellow parents.

In addition a team of Social Committee Members (also parents) arrange Fundraising and other Social activities for families of the playgroup.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The state of the charity's affairs and trading results for the year are as shown by the attached financial statements. The trustees are confident that the charity has sufficient financial resources to enable to meet any of its debts and continue its day-to-day operations. The trustees expect that the present level of activity will be maintained in the foreseeable future.

RESULTS AND RESERVES

The deficit for the year of £8,770. Carried forward reserves are £23,188.

FIXED ASSETS

The charity acquired a computer fixed asset during the year. The accounting policies have been updated to reflect this. The premises it uses for its activities as a pre-school playgroup are rented.

Report of the Trustees

The Trustees who served during the year, were as follows: -

- Linda Duncan - Chair - Resigned 26th February 2025
- Alison Chenery - Treasurer - Appointed 5th March 2022
- Carla Smith - Trustee - Resigned 17th July 2024
- Eleanor Hortop - Trustee - Appointed 27th January 2024
- Harriet Allen - Trustee - 27th January 2024

Signed on behalf of the trustees:

Alison Chenery 

Date: 22.09.25

Eleanor Hortop 

Date: 22/9/25

Harriet Allen 

Date: 23/9/25

Independent Examiner's Report

New Stepping Stones Playgroup CIO

For the year ended 31 August 2024

I report on the accounts for the year ended 31 August 2024 which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- which give me reasonable cause to believe that in any material respect the requirements
-to keep accounting records in accordance with s.130 of the 2011 Act; or
-to prepare accounts which accord with these accounting records have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INTEGRA GLOBAL SOLUTIONS UK LIMITED
Top Floor, College House,
17 King Edwards Road,
Ruislip,
Middlesex,
HA4 7AE

.....
Date

Statement of Financial Activities

New Stepping Stones Playgroup CIO

For the year ended 31 August 2024

INCOMING RESOURCES

	Notes	Year to 31st August 2024 (£)	Period to to 31st August 2023 (restated) (£)
Donations & legacies		3,675	3,586
Charitable activities			
Fundraising Activities		2,164	5,845
Fees received (inc Early Education Funding)		173,399	210,252
Total charitable activities		175,563	216,097
Other incoming resources (bank loyalty reward & interest)		68	40
Total incoming resources		179,306	219,723
Raising activities			
Staging Fundraising Events		244	1,355
Total raising activities		244	1,355
Charitable activities			
Staff wages	4	134,962	177,282
Extra Lessons (music, drama, dance, football)		3,682	6,675
Materials, equipment and books		5,181	5,278
Rent and rates		22,308	23,500
Cleaning and cleaning materials		7,073	7,395
Accountancy & bookkeeping		6,545	8,328
Postage, printing and stationery		289	1,568
Insurance, subscriptions and inspection fees		2,117	2,013
Staff training, courses & HR		2,788	1,284
Refreshments		514	588
Telephone		1,066	1,050
Repairs and renewals to premises		415	1,316
Sundry		411	459
Total administrative expenses		187,351	236,738
Other costs			
Separate Items of Material Expense		-	4,124
Outdoor Area		395	-
Other outgoing resources (bank charges)		408	99
Depreciation	5	166	-
Total other costs		969	4,223
Total costs expended		188,320	242,316
Net profit (loss)		(8,770)	(22,593)

Reconciliation of funds

	Year to 31st August 2024 (£)	Period to 31st August 2023 (£)
Retained Earnings	31,958	54,550
Current Year Earnings	(8,770)	(22,592)
Total reconciliation of funds	23,188	31,958

Balance Sheet

New Stepping Stones Playgroup CIO

As at 31 August 2024

	Notes	31st August 2024 (£)	31st August 2023 (restated) (£)
Non-current assets			
Fixed assets	5	333	-
Total fixed assets		333	-
Current assets			
Debtors		8,932	6,834
Prepayments		1,820	-
Cash at bank and in hand			
Current Bank Accounts		49,355	58,535
Deposits Bank Accounts		4,850	4,500
Total Cash at bank and in hand		54,205	63,035
Total current assets		64,958	69,869
Creditors: amounts falling due within one year			
Trade creditors		-	9,309
Refundable deposits		600	1,950
Accruals		480	300
Deferred Income		28,828	21,733
Other taxes and social security		1,165	1,868
Other creditors		4,879	730
Total creditors: amounts falling due within one year		35,952	35,911
Net current assets (liabilities)		29,005	33,958
Total assets less current liabilities		29,338	33,958
Creditors: amounts falling due after more than one year			
Refundable Deposits		6,150	2,000
Total creditors: amounts falling due after more than one year		6,150	2,000
Net assets (liabilities)		23,188	31,958
Total Funds carried forward			
Total Funds carried forward		23,188	31,958
Total Total Funds carried forward		23,188	31,958

We confirm that, in accordance with S130 Charities Act 2011, accounting records have been kept which:

- show and explain all the charity's transactions
- disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
- enable the trustees to ensure that, any statements of accounts are prepared by them under section 132(1) comply with the requirements of regulations made there under

Signed on behalf of the Trustees:

Allison Chenery *allison chenery*

Date: 22.09.25

Eleanor Hortop *eh*

Date: 22/9/25

Harriet Allen *Harriet*

Date: 23/9/25

Notes to the Accounts

New Stepping Stones Playgroup CIO

As at 31 August 2024

NOTE 1: Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts are rounded to the nearest £, the currency used for preparation of the accounts and used by the charity.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund Accounting

The playgroup has only unrestricted funds. Some of these are designated for use for fundraising or for the repayment of refundable deposits as indicated by the use of separate bank accounts.

NOTE 2: Accounting Policies

2.1 FRS102

The accounts are prepared under FRS102.

2.2 Income

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Government grants

The charity has received government grants in the reporting year..

2.3 Expenditure and Liabilities

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Deferred income

There are no material items of deferred income included in the accounts.

2.4 Assets**Fixed assets**

Fixed assets are recorded at cost and depreciated on a straight line basis over their useful life. The table below summarises the depreciation policies.

Fixed asset category	Useful life
Computer equipment	3 years

Debtors

Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash expected to be received.

Note 3: Details of certain items of expenditure

	Year to 31st August 2024	Period to 31st August 2023
Independent Examiners Fee	360	360

Note 4: Staff Costs

	Year to 31st August 2024	Period to 31st August 2023
Gross Wages & Salaries	122,783	141,644
Social Security Costs	9,356	6,581
Pensions	4,085	3,591
Staff Costs	134,962	151,816

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. The charity operates a defined contribution pension scheme.

Average Headcount in the year was 6 (6 in the previous period).

Note 5: Fixed assets

	Computer equipment
<i>Cost</i>	
As at 1 September 2023	-
Additions	166
Disposals	-
As at 31 August 2024	499
<i>Depreciation</i>	
As at 1 September 2023	-
Charge for the year	166
Eliminated on disposals	-
As at 31 August 2024	166
<i>Net book value</i>	
As at 31 August 2024	333
As at 31 August 2023	-

Note 6: Transactions with trustees and related parties

In the year the charity paid Carla Smith £742.50 for supply cover work over the course of 3 months.

Note 7: Prior year restatement

The prior year numbers have been restated due to mathematical errors in the financial statements for the period to 31 August 2023. The lines in the financial statements that have been affected by this are in the table below:

Statement of Financial Activities

No changes

Reconciliation of funds

	Original value (£)	Restated value (£)
Retained Earnings	54,550	54,550
Current Year Earnings	(22,592)	(22,592)
Total reconciliation of funds	31,648	31,958

Statement of Financial Position

	Original value (£)	Restated value (£)
Creditors: amounts falling due after more than one year		
Refundable Deposits	2,000	2,000
Total creditors: amounts falling due after more than one year	1,700	2,000
Net assets (liabilities)	31,648	31,958
Total Funds carried forward		
Total Funds carried forward	31,648	31,958
Total Total Funds carried forward	31,648	31,958

No other lines within the financial statements have changed.

NEW STEPPING STONES PLAYGROUP

England & Wales - Charity number 1191172

Accounts



Registered Charity Number: 1191172

THE NEW STEPPING STONES PLAYGROUP CIO

REPORT & UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD

1 AUGUST 2022 TO 31 AUGUST 2023



Report and Unaudited Financial Statements For the Period Ended 31 August 2023

Contents	Page
Charity Information	1
Report of the Trustees	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes	7



Charity Information

**Registered Charity
Number:** 1191172

Trustees	Office held	Name
	Chair	Linda Duncan
	Treasurer	Alison Chenery
	Trustee	Carla Smith

Reporting Accountant
INTEGRA GLOBAL SOLUTIONS UK LIMITED
Top Floor, College House,
17 King Edwards Road,
Ruislip,
Middlesex,
England,
HA4 7AE



Report of the Trustees

TRUSTEES' RESPONSIBILITIES

The trustees present their report and financial statements for the period ended 31 August 2023.

The trustees are required by The Charities Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the profit or loss for that period. In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the charity, and detecting fraud and other irregularities. The trustees are satisfied that the playgroup is a going concern.

REGISTERED CHARITABLE OBJECTIVES

To provide affordable pre-school care to the local community.

To provide an environment that enhances the development and education of children through play.

PRINCIPAL ACTIVITIES

The principal activity of the charity is that of the provision of pre-school and playgroup education.

CHARITY STRUCTURE

The playgroup is run by the Nursery Manager (Iveta Derfinakova) and a staff of 6 Early Years Teachers/Teaching Assistants. It is overseen by the Parent Committee (as per the Trustee Details below).

The Parent Committee is elected Annually at the AGM (or an EGM if necessary). They are nominated by fellow parents.

In addition a team of Social Committee Members (also parents) arrange Fundraising and other Social activities for families of the playgroup.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The state of the charity's affairs and trading results for the period are as shown by the attached financial statements. The trustees are confident that the charity has sufficient financial resources to enable to meet any of its debts and continue its day-to-day operations. The trustees expect that the present level of activity will be maintained in the foreseeable future.

RESULTS AND RESERVES

The Trustees propose that the deficit for the period amounting to £22,592.64 will be added the reserves carried forward.



FIXED ASSETS

The charity does not own any fixed assets, and the premises it uses for its activities as a pre-school playgroup are rented.

TRUSTEES DURING THE YEAR

The Trustees who served during the period, were as follows: -

Chair/Co-chairs	
Linda Duncan Carla Smith	Appointed 27 March 2023
Secretary	
Treasurer	
Alison Chenery	
Without Title	
Elizabeth Crouch	Resigned 30 March 2023

Signed On behalf of the Trustees:

Linda Duncan

Carla Smith

Alison Chenery

23/05/2024



Independent Examiner's Report to the Trustees on the accounts of the New Stepping Stones Playgroup

I report on the accounts for the period ended 31 August 2023 which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

INTEGRA GLOBAL SOLUTIONS UK LIMITED
Top Floor, College House,
17 King Edwards Road,
Ruislip,
Middlesex,
England,
HA4 7AE

17/06/2024



Statement of Financial Activities

for the Period Ended 31 August 2023

	Notes	31 AUG 23 £	2022 £
<u>INCOMING RESOURCES</u>			
DONATIONS & LEGACIES		£ 3,586.23	£ 2,710.00
CHARITABLE ACTIVITIES			
Fundraising Activities		5,844.54	4,242.58
Fees received (inc Early Education Funding)		210,252.48	194,927.30
Total CHARITABLE ACTIVITIES		£ 216,097.02	£ 199,169.88
Other incoming resources (bank loyalty reward & interest)		40.11	2.22
TOTAL INCOMING RESOURCES		£ 219,723.36	£ 207,882.10
<u>RESOURCES EXPENDED</u>			
RAISING FUNDS			
Staging Fundraising Events		£1,354.99	£ 1,175.17
CHARITABLE ACTIVITIES			
Staff wages	4	177,281.97	171,981.96
Extra Lessons (music, drama, dance, football)		6,675.40	2,522.40
Materials, equipment and books		5,278.18	4,630.53
Rent and rates		23,499.99	22,000.00
Cleaning and cleaning materials		7,394.56	7,158.84
Accountancy & bookkeeping	3	8,328.20	5,564.32
Postage, printing and stationery		1,568.20	1,118.91
Insurance, subscriptions and inspection fees		2,013.14	1,486.46
Staff training & courses		1,284.10	851.59
Refreshments		588.34	1,300.10
Telephone		1,049.84	822.55
Repairs and renewals to premises		1,316.18	467.48
Sundry		459.45	2,456.72
Total CHARITABLE ACTIVITIES		£ 238,092.54	£ 222,361.86
Separate Items of Material Expense	3	4,124.02	3,666.64
Other outgoing resources (bank charges)		99.44	75.20
TOTAL RESOURCES EXPENDED		£ 242,316.00	£ 227,278.87
<u>NET INCOME / (EXPENDITURE)</u>		(£ 22,592.64)	(£ 19,396.77)
RECONCILIATION OF FUNDS			
Total funds brought forward		54,550.33	73,947.10
Net income for the period		(22,592.64)	(19,396.77)
Total Funds carried forward		£ 31,647.69	£ 54,550.33



Balance Sheet

at 31 August 2023

Notes	1 AUG 22 - 31 AUG 23 £	2022 £
CURRENT ASSETS		
Trade Debtors	6,833.75	£ 0.00
Cash at bank and in hand		
Current Bank Account	58,534.84	58,619.06
Deposits Bank Account	4,500.00	3,300.00
Total Cash at bank and in hand	£ 63,034.84	£ 61,919.06
TOTAL CURRENT ASSETS	£ 69,848.55	£ 61,919.06
Creditors: amounts falling due within one year		
Trade creditors	9,329.01	1,428.48
Refundable deposits	1,950.00	2,400.00
Accruals	300.00	670.00
Deferred Income	21,733.11	0.00
Taxation & Social Security	1,868.35	1,970.25
Other	730.43	0.00
Total Creditors: amounts falling due within one year	£ 35,910.90	£ 6,468.73
NET CURRENT ASSETS / (LIABILITIES)	£ 33,957.69	£ 54,450.33
TOTAL ASSETS LESS CURRENT LIABILITIES	£ 33,957.69	£ 54,450.33
Creditors: amounts falling due after more than one year		
Refundable deposits	2,000.00	900.00
Total Creditors: amounts falling due after more than one year	£ 1,700.00	£ 900.00
TOTAL NET ASSETS / (LIABILITIES)	£ 31,647.69	£ 54,550.33

We confirm that, in accordance with S130 Charities Act 2011, accounting records have been kept which:

- show and explain all the charity's transactions
- disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
- enable the trustees to ensure that, any statements of accounts are prepared by them under section 132(1) comply with the requirements of regulations made there under

Signed On behalf of the Trustees:

Linda Duncan

Carla Smith

Alison Chenery

23/05/2024



Notes to the Accounts

NOTE 1: Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund Accounting

The playgroup has only unrestricted funds. Some of these are designated for use for fundraising or for the repayment of refundable deposits as indicated by the use of separate bank accounts.

NOTE 2: Accounting Policies

2.1 FRS102

The accounts are prepared under FRS102.

2.2 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Government grants	The charity has received government grants in the reporting period.

2.3 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Deferred income	There are no material items of deferred income included in the accounts.

2.4 Assets

Debtors	Debtors are measured on initial recognition at settlement amount.
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Subsequently, they are measured at the cash expected to be received.

NOTE 3: Details of certain items of expenditure

	1 AUG 22 - 31 AUG 23 £	2022 £
Independent Examiner's Fees	300.00	270.00
Separate items of Material Expense includes		
• Free Place		
	4,124.02	3,566.64

NOTE 4: Staff Costs

	1 AUG 22 - 31 AUG 23 £	2022 £
Wages & salaries	167,110.39	163,974.21
Social Security Costs	6,581.02	4,983.64
Pension costs	3,590.56	3,024.11
TOTAL staff costs	177,281.97	171,981.96

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The charity operates a defined contribution pension scheme.

	1 AUG 22 - 31 AUG 23	2022
Average Headcount in the Year		
All are employed in Charitable Activities	6	6

NOTE 5: Transactions with trustees and related parties

In the period the charity has paid trustees the following remuneration and benefits.

Name of Trustee	Nature of payment	1 AUG 22 - 31 AUG 23 £	2022 £
Elizabeth Crouch	Gross Wages	5,083.51	13,121.15
	Tax and Social Security	96.52	589.90
	Pension contribution	-	-
	TOTAL	5,180.03	13,711.05
Alison Chenery	Fee childcare (estimated value)	100.00	100.00
Linda Duncan	Fee childcare (estimated value)	100.00	100.00

Elizabeth's remuneration above is for her work as the playgroup transition manager. Alison and Linda received some childcare while the trustees were on site attending meetings for the charity.

NEW STEPPING STONES PLAYGROUP

England & Wales - Charity number 1191172

Accounts

THE NEW STEPPING STONES PLAYGROUP CIO
REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 JULY 2022

Report and Unaudited Financial Statements For the Year Ended 31 July 2022

Contents	Page
Charity Information	1
Report of the Trustees	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes	7

Charity Information

**Registered Charity
Number:** 1191172

Trustees	Office held	Name
	Co-Chair	Linda Duncan
	Co-Chair	Carla Smith
	Treasurer	Alison Chenery

Reporting Accountant Kevin Bannister FCCA
The Accurate Accountant
20 Mortlake High Street
London
SW14 8JN

Report of the Trustees

TRUSTEES' RESPONSIBILITIES

The trustees present their report and financial statements for the period ended 31 July 2022. The charity was registered with the Charity Commissioners for England and Wales in September 2020 and took over the operations of The New Stepping Stones Playgroup (Charity Number 1045589) on 01 June 2021, all assets being transferred from the old charity to the new CIO on that date.

The trustees are required by The Charities Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the profit or loss for that period. In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the charity, and detecting fraud and other irregularities. The trustees are satisfied that the playgroup is a going concern.

REGISTERED CHARITABLE OBJECTIVES

To provide affordable pre-school care to the local community.

To provide an environment that enhances the development and education of children through play.

PRINCIPAL ACTIVITIES

The principal activity of the charity is that of the provision of pre-school and playgroup education.

CHARITY STRUCTURE

The playgroup is run by the Nursery Manager (Iveta Derfinakova) and a staff of 6 Early Years Teachers/ Teaching Assistants. It is overseen by the Parent Committee (as per the Trustee Details below).

In addition a team of Social Committee Members (also parents) arrange Fundraising and other Social activities for families of the playgroup.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The state of the charity's affairs and trading results for the period are as shown by the attached financial statements. The trustees are confident that the charity has sufficient financial resources to enable to meet any of its debts and continue its day-to-day operations. The trustees expect that the present level of activity will be maintained in the foreseeable future.

RESULTS AND RESERVES

The Trustees propose that the deficit for the period amounting to £19,396.77 be added the reserves carried forward.

FIXED ASSETS

The charity does not own any fixed assets, and the premises it uses for its activities as a pre-school playgroup are rented.

TRUSTEES

The Trustees who served during the period and any recent appointments, were as follows: -

Chair/Co-chairs	
Linda Duncan - appointed 5 March 2022 Carla Smith - appointed 27 th March 2023	
Secretary	
Treasurer	
Susan Boughton - appointed 8 October 2020 Alison Chenery - appointed 5 March 2022	Resigned 12 January 2022
Without Title	
Elizabeth Crouch	Resigned 30 March 2023

Signed On behalf of the Trustees:

Linda Duncan

Chair

Alison Chenery

Treasurer

31 May 2023

Independent Examiner's Report to the Trustees on the accounts of the New Stepping Stones Playgroup

I report on the accounts for the year ended 31 July 2022 which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Bannister FCCA

For The Accurate Accountant
20 Mortlake High Street
London
SW14 8JN

31 May 2023

Statement of Financial Activities

for the Year Ended 31 July 2022

	Notes	2022 £	2021 £
<u>INCOMING RESOURCES</u>			
DONATIONS & LEGACIES		£ 2,710.00	£ 1,685.00
CHARITABLE ACTIVITIES			
Fundraising Activities		4,242.58	483.72
Fees received (inc Early Education Funding)		200,927.30	47,280.47
Total CHARITABLE ACTIVITIES		£ 199,169.88	£ 47,764.19
Other incoming resources (bank loyalty reward & interest)		2.22	0.00
TOTAL INCOMING RESOURCES		£ 207,882.10	£ 49,449.19
<u>RESOURCES EXPENDED</u>			
RAISING FUNDS			
Staging Fundraising Events		1,175.17	£ 0.00
CHARITABLE ACTIVITIES			
Staff wages	4	171,981.96	25,729.37
Rent and rates		22,000.00	3,666.67
Extra Lessons (music, drama, dance, football)		2,522.40	378.00
Materials, equipment and books		4,630.53	221.56
Cleaning and cleaning materials		7,158.84	1,053.00
Accountancy & bookkeeping	3	5,564.32	1,000.00
Postage, printing and stationery		1,118.91	74.39
Insurance, subscriptions and inspection fees		1,486.46	1,030.06
Staff training & courses		851.59	0.00
Refreshments		1,300.10	178.70
Telephone		822.55	151.53
Repairs and renewals to premises		467.48	0.00
Sundry		2,456.72	105.04
Total CHARITABLE ACTIVITIES		£ 222,361.86	£ 33,588.32
Separate Items of Material Expense	3	3,666.64	0.00
Other outgoing resources (bank charges)		75.20	0.00
TOTAL RESOURCES EXPENDED		£ 227,278.87	£ 33,588.32
<u>NET INCOME / (EXPENDITURE)</u>		<u>(£ 19,396.77)</u>	<u>£ 15,860.89</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		73,947.10	0.00
Transfer of assets from Charity#1045589 on 01/06/2021		0.00	58,086.21
Net income for the period		(19,396.77)	15,860.89
Total Funds carried forward		£ 54,550.33	£ 73,947.10

Balance Sheet

at 31 July 2022

Notes	2022 £	2021 £
CURRENT ASSETS		
Trade Debtors	0.00	£ 28.00
Cash at bank and in hand		
Current Bank Account	58,619.06	87,283.99
Deposits Bank Account	3,300.00	4,600.00
Total Cash at bank and in hand	£ 61,919.06	£ 91,883.99
TOTAL CURRENT ASSETS	£ 61,919.06	£ 91,911.99
Creditors: amounts falling due within one year		
Trade creditors	1,428.48	773.98
Refundable deposits	2,400.00	2,250.00
Accruals	670.00	8,333.33
Taxation & Social Security	1,970.25	3,642.24
Other	0.00	615.34
Total Creditors: amounts falling due within one year	£ 6,468.73	£ 15,614.89
NET CURRENT ASSETS / (LIABILITIES)	£ 54,450.33	£ 76,297.10
TOTAL ASSETS LESS CURRENT LIABILITIES	£ 54,450.33	£ 76,297.10
Creditors: amounts falling due after more than one year		
Refundable deposits	900.00	2,350.00
Total Creditors: amounts falling due after more than one year	£ 900.00	£ 2,350.00
TOTAL NET ASSETS / (LIABILITIES)	£ 54,550.33	£ 73,947.10

We confirm that, in accordance with S130 Charities Act 2011, accounting records have been kept which:

- show and explain all the charity's transactions
- disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
- enable the trustees to ensure that, any statements of accounts are prepared by them under section 132(1) comply with the requirements of regulations made there under

Signed On behalf of the Trustees:

Linda Duncan

Chair

Alison Chenery

Treasurer

31 May 2023

Notes to the Accounts

NOTE 1: Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund Accounting

The playgroup has only unrestricted funds. Some of these are designated for use for fundraising or for the repayment of refundable deposits as indicated by the use of separate bank accounts.

NOTE 2: Accounting Policies

2.1 FRS102

The accounts are prepared under FRS102.

2.2 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Government grants	The charity has received government grants in the reporting period.

2.3 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Deferred income	There are no material items of deferred income included in the accounts.

2.4 Assets

Debtors	Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash expected to be received.
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NOTE 3: Details of certain items of expenditure

	2022 £	2021 £
Independent Examiner's Fees	300.00	300.00
Separate items of Material Expense includes		
• Free EEF Place	3,566.64	-

NOTE 4: Staff Costs

	2022 £	2021 £
Wages & salaries	163,974.21	25,283.57
Social Security Costs	4,983.64	0.00
Pension costs	3,024.11	445.80
TOTAL staff costs	171,981.96	25,729.37

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The charity operates a defined contribution pension scheme.

	2022	2021
Average Headcount in the Year		
All are employed in Charitable Activities	7	9

NOTE 5: Transactions with trustees and related parties

In the period the charity has paid trustees the following remuneration and benefits.

Name of Trustee	Nature of payment	2022	2021
		£	£
Elizabeth Crouch	Gross Wages	13,121.15	1,600.00
	Tax and Social Security	589.90	39.05
	Pension contribution	-	-
	TOTAL	13,711.05	1,639.05
Alison Chenery	Related party gifts	29.70	-
	TOTAL	29.70	-
Linda Duncan		-	-

Elizabeth Crouch receives no remuneration for her work as a trustee. The remuneration above is for her work as the playgroup transition-manager.

Alison Chenery and Linda Duncan were offered childcare services without payment when the trustees and staff had meetings during nursery hours, and the trustees' children were not scheduled to be present at the facility. Normally, the nursery does not provide such childcare, but it was arranged out of necessity.

NEW STEPPING STONES PLAYGROUP

England & Wales - Charity number 1191172

Accounts

THE NEW STEPPING STONES PLAYGROUP CIO
REPORT & UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
31 JULY 2021

Report and Unaudited Financial Statements For the Period Ended 31 July 2021

Contents	Page
Charity Information	1
Report of the Trustees	2
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes	7

Charity Information

**Registered Charity
Number:** 1191172

Trustees during Period	Office held	Name
	Co-Chairs	George Cole Phoebe Quayle
	Treasurer	Susan Boughton
	Secretary	Emilia Hunter

Current Trustees	Office held	Name
	Chair	Linda Duncan
	Treasurer	Alison Chenery
	Trustee	Elizabeth Crouch

Reporting Accountant Niall Hawkins ACA CTA
Farrow Accounting & Tax Ltd
Unit T13 Tideway Yard
125 Mortlake High Street
London SW14 8SN

Report of the Trustees

TRUSTEES' RESPONSIBILITIES

The trustees present their report and financial statements for the period ended 31 July 2021. The charity was registered with the Charity Commissioners for England and Wales in September 2020 and took over the operations of The New Stepping Stones Playgroup (Charity Number 1045589) on 01 June 2021, all assets being transferred from the old charity to the new CIO on that date.

The trustees are required by The Charities Law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the profit or loss for that period. In preparing the financial statements, suitable accounting policies have been used and applied consistently, and reasonable and prudent judgements have been made. The trustees are also responsible for maintaining adequate accounting records, for safeguarding the assets of the charity, and detecting fraud and other irregularities. The trustees are satisfied that the playgroup is a going concern.

REGISTERED CHARITABLE OBJECTIVES

To provide affordable pre-school care to the local community.

To provide an environment that enhances the development and education of children through play.

PRINCIPAL ACTIVITIES

The principal activity of the charity is that of the provision of pre-school and playgroup education.

CHARITY STRUCTURE

The playgroup is run by the Nursery Manager (Liz Crouch) and a staff of 6 Early Years Teachers/ Teaching Assistants. It is overseen by the Parent Committee (as per the Trustee Details below).

The Parent Committee are elected Annually at the AGM (or an EGM if necessary). They are nominated by fellow parents.

In addition a team of Social Committee Members (also parents) arrange Fundraising and other Social activities for families of the playgroup.

BUSINESS REVIEW AND FUTURE DEVELOPMENTS

The state of the charity's affairs and trading results for the period are as shown by the attached financial statements. The trustees are confident that the charity has sufficient financial resources to enable to meet any of its debts and continue its day-to-day operations. The trustees expect that the present level of activity will be maintained in the foreseeable future.

RESULTS AND RESERVES

The Trustees propose that the surplus for the period amounting to £15,860.89, will be added the reserves carried forward.

FIXED ASSETS

The charity does not own any fixed assets, and the premises it uses for its activities as a pre-school playgroup are rented.

TRUSTEES DURING THE YEAR

The Trustees who served during the period, were as follows: -

Chair/Co-chairs	
George Cole – appointed 4 October 2018	Resigned 10 July 2020
Phoebe Quayle – appointed 4 October 2018	Resigned 10 July 2020
Secretary	
Hilary Fyles – appointed 4 October 2018	Resigned 8 October 2019
Treasurer	
Helen Haworth	Resigned 8 October 2020
Susan Boughton – appointed 8 October 2020	Resigned 12 January 2022
Without Title	
Liz Crouch	
Julia Lee – appointed 4 October 2018	Resigned 10 July 2020

CURRENT TRUSTEES

The Trustees who are now serving are as follows: -

Chair/Co-chairs	
Linda Duncan – appointed 5 March 2022	
Secretary	
Treasurer	
Alison Chenery – appointed 5 March 2022	
Without Title	
Liz Crouch	

Signed On behalf of the Trustees:

Linda Duncan
Chair

Alison Chenery
Treasurer

18/04/2023

Independent Examiner's Report to the Trustees on the accounts of the New Stepping Stones Playgroup

I report on the accounts for the period ended 31 July 2021 which are set out on pages 5 to 8.

Respective responsibilities of the Trustees and Independent Examiner

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

Basis of Independent Examiner's Statement

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 the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

- which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Niall Hawkins ACA CTA

For Farrow Accounting & Tax Ltd
Unit T13 Tideway Yard
125 Mortlake High Street
London SW14 8SN

17/06/22

Statement of Financial Activities

for the Period Ended 31 July 2021

	Notes	2021 £
<u>INCOMING RESOURCES</u>		
DONATIONS & LEGACIES		£ 1,685.00
CHARITABLE ACTIVITIES		
Fundraising Activities		483.72
Fees received (inc Early Education Funding)		47,280.47
Total CHARITABLE ACTIVITIES		£ 47,764.19
TOTAL INCOMING RESOURCES		£ 49,449.19
<u>RESOURCES EXPENDED</u>		
RAISING FUNDS		
Staging Fundraising Events		£ 0.00
CHARITABLE ACTIVITIES		
Staff wages	4	25,729.37
Rent and rates		3,666.67
Extra Lessons (music, drama, dance, football)		378.00
Materials, equipment and books		221.56
Cleaning and cleaning materials		1,053.00
Accountancy & bookkeeping	3	1,000.00
Postage, printing and stationery		74.39
Insurance, subscriptions and inspection fees		1,030.06
Staff training & courses		0.00
Refreshments		178.70
Telephone		151.53
Repairs and renewals to premises		0.00
Sundry		105.04
Total CHARITABLE ACTIVITIES		£ 33,588.32
Other outgoing resources (bank charges)		0.00
TOTAL RESOURCES EXPENDED		£ 33,588.32
<u>NET INCOME / (EXPENDITURE)</u>		£ 15,860.89
RECONCILIATION OF FUNDS		
Total funds brought forward		0.00
Transfer of assets from Charity#1045589 on 01/06/2021		58,086.21
Net income for the period		15,860.89
Total Funds carried forward		£ 74,947.10

Balance Sheet

at 31 July 2021

	Notes	2021 £
CURRENT ASSETS		
Trade Debtors		£ 28.00
Cash at bank and in hand		
Current Bank Account		87,283.99
Deposits Bank Account		4,600.00
Total Cash at bank and in hand		£ 91,883.99
TOTAL CURRENT ASSETS		£ 91,911.99
Creditors: amounts falling due within one year		
Trade creditors		773.98
Refundable deposits		2,250.00
Accruals		8,333.33
Taxation & Social Security		3,642.24
Other		615.34
Total Creditors: amounts falling due within one year		£ 14,840.91
NET CURRENT ASSETS / (LIABILITIES)		£ 15,614.89
TOTAL ASSETS LESS CURRENT LIABILITIES		£ 76,297.10
Creditors: amounts falling due after more than one year		
Refundable deposits		2,350.00
Total Creditors: amounts falling due after more than one year		£ 2,350.00
TOTAL NET ASSETS / (LIABILITIES)		£ 73,947.10

We confirm that, in accordance with S130 Charities Act 2011, accounting records have been kept which:

- show and explain all the charity's transactions
- disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and
- enable the trustees to ensure that, any statements of accounts are prepared by them under section 132(1) comply with the requirements of regulations made there under

Signed On behalf of the Trustees:

Linda Duncan

Chair

Alison Chenery

Treasurer

18/04/2023

Notes to the Accounts

NOTE 1: Basis of Preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

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

1.2 Going concern

There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

1.3 Fund Accounting

The playgroup has only unrestricted funds. Some of these are designated for use for fundraising or for the repayment of refundable deposits as indicated by the use of separate bank accounts.

NOTE 2: Accounting Policies

2.1 FRS102

The accounts are prepared under FRS102.

2.2 Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> - the charity becomes entitled to the resources; - it is more likely than not that the trustees will receive the resources; and - the monetary value can be measured with sufficient reliability.
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).
Government grants	The charity has received government grants in the reporting period.

2.3 Expenditure and Liabilities

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
Deferred income	There are no material items of deferred income included in the accounts.

2.4 Assets

Debtors	Debtors are measured on initial recognition at settlement amount. Subsequently, they are measured at the cash expected to be received.
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NOTE 3: Details of certain items of expenditure

	2021
	£
Independent Examiner's Fees	300.00
	<hr/>

NOTE 4: Staff Costs

	2021
	£
Wages & salaries	25,283.57
Social Security Costs	0.00
Pension costs	445.80
TOTAL staff costs	<hr/> 25,729.37

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

The charity operates a defined contribution pension scheme.

Average Headcount in the Year	2021
All are employed in Charitable Activities	<hr/> 9

NOTE 5: Transactions with trustees and related parties

In the period the charity has paid one of the trustees remuneration and benefits.

Name of Trustee	Nature of payment	2021
		£
Liz Crouch	Gross Wages	1,600.00
	Tax and Social Security	39.05
	Pension contribution	-
	TOTAL	<hr/> 1,639.05

Elizabeth receives no remuneration for her work as a trustee. The remuneration above is for her work as the playgroup co-manager.