



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

Balance Sheet

Signed on behalf of the Trustees:

Allison Chenery *duanenens*

Date: 22.09.25

Eleanor Hortop *hp*

Date: 22/9/25

Harriet Allen *Hauen*

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.