



New Stepping Stones Playgroup CIO

Unaudited Financial Statements

For the year ended 31 August 2025

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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

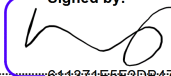
The charity acquired no fixed assets during the year. The accounting policies have been updated to reflect this. The premises it uses for its activities as a pre-school playgroup are rented.

Report of the Trustees

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

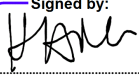
- Alison Chenery - Treasurer - Resigned 16th October 2025
- Eleanor Hortop - Trustee - Appointed 27th January 2024
- Harriet Allen - Trustee - Appointed 27th January 2024
- Karen King - Trustee - Appointed 24 March 2025

Signed on behalf of the trustees:

Signed by:


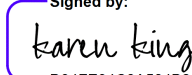
Eleanor Hortop
611371E5F2DB473...

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

.....

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

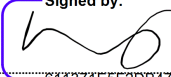
| | Notes | 31st August 2025 (£) | 31st August 2024 (£) |
|---|-------|----------------------|----------------------|
| Non-current assets | | | |
| Fixed assets | 5 | 167 | 333 |
| Total fixed assets | | 167 | 333 |
| | | | |
| Current assets | | | |
| Debtors | | 7,728 | 8,932 |
| Prepayments | | 365 | 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...

5/29/2026

Date:.....

Signed by:


Harriet Allen 981CDC14C0BB420.....

6/3/2026

Date:.....

Signed by:


Karen King D94FE94C8A584B2.....

6/3/2026

Date:.....

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.

Notes to the Accounts

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 |
|-----------------------------|--------------------|
| Cost | |
| As at 1 September 2024 | 499 |
| Additions | - |
| Disposals | - |
| As at 31 August 2025 | 499 |
| | |
| Depreciation | |
| As at 1 September 2024 | 166 |
| Charge for the year | 166 |
| Eliminated on disposals | - |
| As at 31 August 2025 | 332 |
| | |
| Net book value | |
| 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.