

STEPPING STONES PLAY AND LEARN GROUP

Charity number: 1206270

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025



STEPPING STONES PLAY AND LEARN GROUP

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STEPPING STONES PLAY AND LEARN GROUP

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 MARCH 2025

Constitution

Stepping Stones Play and Learn Group is a registered charity .
Charity number 1206270.

Committee Members and Trustees

The Committee Members are its Trustees for the purpose of charity law.
The Trustees serving during the year were as follows:

Elected Chairperson

Carol Nice

Elected Treasurer

Sean Plummer

Elected Secretary

Joanne King

Elected Trustees

Paulina Rangel Cedeno

Susan Townsend

Jade Stephens

Donna McWilliams

Katy Cobb

Elizabeth Taverner

Nicola Don

Paul Handley

John Mark Hales

Julie Mayle

Registered Office

The Wilson Marriage Centre, Barrack Street, Colchester, Essex CO1 2LR

Independent Examiner

Community360, Winsley's House, High Street, Colchester

Bankers

Metro Bank, High Street, Colchester, Essex CO1 1DA

STEPPING STONES PLAY AND LEARN GROUP

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

The trustees are pleased to present their report of the charity for the year ended 31 March 2025.

Objects of the charity

The objects of the charity as set out in its constitution are:

To enhance the development, education and well-being of children, both disabled and non-disabled and with and without Special Needs and their families.

In furtherance of the above objects the Charity shall have the following powers:

- a) Provide accommodation, equipment and engage staff.
- b) Raise money to pay for Stepping Stones' activities.
- c) Make such payments as shall be necessary.
- d) Fix and collect fees payable in respect of children attending group.

Subject to adherence to all applicable legislation, to control the admission of children to the groups run by Stepping Stones and, if appropriate, require parents or guardians to withdraw them.

- e) To borrow money and to charge the whole or any part of the property of Stepping Stones as section 39 of the Charities Act 1993 if it is proposed to mortgage land
- f) To hire or require assets of any kind.
- g) To buy, lease or rent any land or buildings and maintain and equip it for the use of Stepping Stones.
- h) To sell lease or otherwise dispose of all or any part of Stepping Stones' property subject to complying with the provisions of section 36 and 37 of the Charities Act 1993.
- i) To set aside funds for special purposes or as reserves against future expenditure.
- j) To insure the property and assets of Stepping Stones against any foreseeable insurable risk and to take out insurance policies to protect stepping Stones as required.
- k) To provide indemnity insurance to cover the liability of the Committee members which by virtue of any rule of law would otherwise attach to them in respect of any negligence, default, breach of trust or breach of duty of which they may be guilty in relation to stepping Stones provided that any such insurance shall not extend to any claim arising from any act or omission which the Committee members knew to be breach of trust or breach of duty or which was committed by the Committee members in reckless disregard to whether it was a breach of trust or breach of duty or not provided also that such insurance shall not extend to the costs of any unsuccessful defence to a criminal prosecution brought against the Committee members in their capacity as Committee members of Stepping Stones.
- l) To employ any paid or unpaid members of staff, agents and advisors as may be required from time to time.

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- n) To do any other lawful things which are necessary or desirable to enable Stepping Stones to achieve its aims.

Public Benefit

The Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any power or duties to which the guidance is relevant.

Committee Members and Trustees

The Committee meets at least three times a year and is responsible for ensuring that the pre-school and After school clubs complies with its aims and are properly managed.

The Committee consists of:

- a) 3 Officers (Chair, Secretary and Treasurer) and
- b) Not less than 3 nor more than 22 elected members and
- c) If the Committee so decides it can co-opt up to 3 further members co-opted on to the Committee at any time after the AGM

Appointment process:

The Officers and Committee members are elected at the General Meeting

Co-opted members may join at any time on the invitation of the Committee.

A senior officer is appointed by the trustees to manage the day-to-day operations of the Charity.

The Charity currently operates from The Wilson Marriage Centre, Barrack Street, Colchester As at the end of the accounting period, it employed 13 paid staff, and used the services of many volunteers.

Contribution of Volunteers

The volunteers play a key role in the everyday operation of the Charity and offer their time and expertise for free in various ways, including serving on the Committee and office administration.

The volunteers within the nursery are greatly valued, they help with not only the everyday tasks that make the nursery run smoothly, but also support our fund raising efforts, helping us to raise money for equipment and running costs. We thank them for their continued support.

Investment Powers

The Charity have no constituted investment powers.

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Election of Members

Membership of Stepping Stones is divided into of two kinds:

a) Parent and Guardian Membership.

Parents and guardians of all children who attend any group run by Stepping Stones wishing to support the aims of Stepping Stones. Each parent and guardian holding Parent and Guardian Membership will count as one Member of Stepping Stones and will be entitled to vote at any General meetings of Stepping Stones.

a) Affiliate Membership

Affiliate Membership is open to those individuals, organizations or other bodies interested in supporting the aims of Stepping Stones. Affiliate Members may join at any time with the agreement of the Committee. An Affiliate Member will be entitled to one vote at any General Meetings of the Members of Stepping Stones.

Changes, developments and achievements

On the 1st of October 2024 we finally changed our status to a Charitable Incorporated Organisation. It became a more involved process due to having to re-register with Ofsted as our charity number had to change. This in turn has resulted in us having a new Ofsted number. Whilst every aspect of the charity, staff and committee members have stayed the same we are not currently allowed to advertise as an Outstanding setting until we are re inspected within 30 months of re-registration. We do however continue to strive to the highest standards within all areas of our early years role.

A big thank you to staff for their hard work and commitment, it is much appreciated. The full details of what we offer can be found on our web site www.steppingstonesplayandlearn.org

We have seen a number of local nurseries close due to the rising core costs and unrealistic funding from government. Our SEN list continues to be full, with a waiting list. To help support these families we continue to run our Tot's group once a week and twice if needed. We have also started to support families with EHCP applications and navigating the education system even when they are unable to get a place for their child at nursery due to our capacity restraints. Our aim is to make sure no family is left unsupported.

Gaining additional funding for our children with SEN continues to require more and more written evidence on how we help the children progress, far more than schools are asked to supply. Collecting and writing up this evidence takes a significant amount of time which we have to pay staff extra to do as it cannot be done whilst the children are being cared for.

We continued to support families going through the EHCP process. We will apply for the EHCP on their behalf, attend meetings with the local authority and help them with appeals when needed.

There continues to be a catastrophic failure by Essex County Council to complete the EHCP process in the 20 week legal time frame. This has been highlighted by the local news and currently only 1% of EHCP's in Essex are completed within the 20 week legal time frame. This has resulted in most of our children that require additional support in education being left in limbo not knowing when their assessments will be completed. We will continue to support our families and meet with the LA until the situation is resolved.

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We have brought the situation to the attention of the local MP on behalf of our families. We continue to ask Essex County Council to be accountable for their lack of action but have been given list of excuses but no solutions.

The waiting list for a paediatrician appointment in Colchester is currently 15+ months meaning many of our children have no other professional input other than ourselves.

Due to financial cutbacks our health grant has not been renewed this year. This is very disappointing, and we are working hard to continue the work unfunded but inevitably this cannot continue unfunded. We offer all children Attention bucket sessions each week and intensive interaction with our children that have communication barriers. We have access to Makaton training, which can be offered to parents at an affordable cost.

Our Tot's group continues to help bridge this gap and support families waiting for Paediatric appointments and SALT, OT, Physio services.

We continue to develop as our parents identify needs, this is why we work hard to encourage parents to join our committee. The Colchester Catalyst charity continued to support us and the work we do around respite and Tot's group. We are able to support in Tots group and at home if needed by offering strategies and attending the diagnosis meeting at the PCT. Feedback from parents is very positive. The Tots group coordinator also supports families to fill in DLA forms and to signpost families to available support. Parents often have to give up work to look after their child with complex needs, this adds a tremendous financial strain on families.

Staff are trained by the child's health professional to meet individual health needs e.g. tube feeding, catheters, administering rescue meds, managing oxygen dependent children. Key workers will attend health and educational appointments with parents. We work closely with our children's centres and local schools both mainstream and special schools. The group is an advocacy for parents and the coordinator's role is to support them and the needs of their child. We hold Team Around the Child meetings inviting professionals involved with the family to ensure care is child centred.

Our parents can refer themselves, referrals also come from statutory agencies and we work closely with specialist teachers, occupational therapists and physiotherapists and Speech therapists. We are a base for these professionals to observe the children in their familiar environment.

We continue to link parents with each other. Parents have made good friendships which helps with the isolation many of them feel. At coffee mornings new parents can meet, we aim to empower parents and to reassure parents that they know their child better than anyone and to feel confident to say what they think their child needs. We have links with other local charities and support groups hosting coffee evening to ensure our families receive support and advice from all available resources.

The nursery is used by the statutory agencies for training. We have student paediatric nurses on block training. This is to give them an opportunity to work closely with children with additional needs, to have an understanding of different ways to communicate and to manage challenging behaviours. This has proved very successful and feedback is very positive. We also have new health visitors, social workers and educational staff sent to us to learn more about the service.

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The outside area enables our children to have a free flow of play both inside and out as required by Ofsted. The equipment outside is accessible to all abilities, we have been mindful to enable all our children to play alongside each other no matter their physical differences.

We train nursery nurses and NVQ3 from the local college. This gives us a good opportunity to stress the importance of early intervention and parental support. We offer respite to families, opening during the summer.

The Nursery coordinator continues to be the lead professional for families, at their request, at Team Around the Child meetings and all staff attend any meetings for children who are part of the EHC process. Meetings can take place in the nursery where parents are more relaxed and can talk to visiting professionals while their child is cared for in the nursery.

Staff continue to develop their skills. All staff have up to date safeguarding, and we have two level 3 safeguarding officers. All child care staff members are trained in paediatric first aid. Staff are trained to give the rescue medication Buccal for epilepsy, epi pens and to tube feed. Staff have attended training on Equality and Diversity, and we have a named member of staff who ensures we are fulfilling our responsibilities. As each child attends the relevant training is put in place to meet the individual needs. Most staff are Makaton trained and one is BSL trained. All staff are given time to do e-learning training through the Pre School-Alliance.

Staff follow the preschool curriculum with the children through the Birth to 5 matters document, each child has his/her own key person and Learning journey file via an online App to ensure parents are fully aware of their child's development. Progress is tracked every term to ensure every child is meeting the developmental milestones. Every child has a one-page profile about them. If a child has an additional need, then this is extended into one planning and all professionals involved can then contribute. We liaise with Speech therapists, occupational therapists and physiotherapists who come into the nursery to work with staff. This is very supportive for parents and creates good working practice around the ethos of Early Support.

Again, due to less funding our children are not seen as often so it is important that we link regularly with our therapists to ensure we are giving them the support needed towards reaching their full potential. Our local NHS SALT team approached us when they had to look at ways to cut their budget significantly and asked how we might be able to help them with offering group sessions and sensory input. We now offer Attention Autism sessions and Sensory circuits to our attending children. Some staff have had Forest School training and Jabadao training, the children enjoy both of these activities and they help increase confidence and physical and coordination skills. Staff are responsible for implementing the curriculum both inside and outside, we have found this has had a positive effect with our children who have behavioural difficulties and our children who have sensory issues.

The group continues to support parents on their choice of school and to attend meetings with them when needed. Two-year-old funding is in place for all of our children with an additional need. Additional funding for two year olds has to be gained by applying for a grant which is not guaranteed so we fund raise to enable early intervention for all the children even pre diagnosis. We need to be supporting our children when language and social/play skills are developing. Our fund raising enables our children to have their key person to support their development in all areas of learning, health and social skills. Staff continue to strive for excellence.

STEPPING STONES PLAY AND LEARN GROUP

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Chairperson comments

Thank you, Sue, Donna and team, for your continued hard work and commitment to maintaining high quality care for our children.

The committee are pleased the change over to a CIO has finally taken place. The delays caused by the Ofsted re-registration procedure were unfortunate. But Ofsted did state that due to our continued Outstanding rating for over 9 years now, they would not need to reinspect until nearer the end of the 30 month time scale.

Communication in preschool children has been highlighted as cause for concern. Teaching all children communication skills is very important to staff and benefits both mainstream and children with additional needs. This was recognised in our previous 2022 Ofsted under our old number, as being exceptional.

The aim of Stepping Stones has always been to meet the changing needs of our children and their families and for the group to evolve to meet those needs.

We recognise the present economic climate, we accept the nursery vouchers and do not charge our parents any top off fees. We continue to try to fill the gap for our families where statutory agencies fail.

We appreciate The Community Lottery Fund has recognised and provided support for our work; however, this funding will need to be replaced by other grants after five years. We are continuing to apply for grant funding, but as competition increases among charities, securing the necessary yearly funding is becoming more challenging.

It is disappointing that Essex County Council are still not adhering to the twenty-week legal time frame resulting in more stress for parents. We will continue to liaise with ECC on their behalf. We have recently had a visit from our local MP Pam Cox and Steven Morgan the Pre school education minister, where we were able to discuss the issues our parents are facing and those of school age neuro diverse children. We were also able to share the positive feedback from parent of mainstream children and young adults themselves about the benefits of attending an inclusive environment.

We hope our potential funders recognise why our service is needed, so we can give a continuity of care to the children and support their parents needs too. And also, the need of a high staff ratio to ensure all children get the support they need, not just attend, but to develop to their full potential.

Thank you, all staff, for your care and kindness and support to all of our children and their families. Thank you, Sean and Sharon, for the very clear termly guidance regarding our income and expenditure and for the yearly accounts. It is very useful for the committee, and I am sure for our funders and future funders.

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Review of Financial Affairs

The last year has again been a challenging one for everyone. From a financial perspective there continues to be specific changes and pressures. As ever, we are grateful for the amazing response from our funders and supporters.

The Charity agreed to move to a CIO (Charitable Incorporated Organisation) to put the organisation on a more formal footing. The CIO was registered in December 2023 and started running as the new charity during 2024-25.

All funds, assets, liabilities and staff transferred to the current Charity.

The current Charity (Charity Number: 1206270) has not taken on any other work and has the same broad objectives as the previous charity. As such, the accounts for the previous charity (1033539), are fully reflective of the current charity's operation. The costs and income shown in the accounts reflect the 'merger' from the old charity to the new one. The accounts include notes to provide some details behind this and the following commentary relates to the whole year and does not differentiate between the old and current charities.

In total our costs have been similar to the previous year, although we have again seen a pressure of increasing wage costs.

In a normal year Stepping Stones needs approximately £1¼m per year to fund the services we currently provide. We can normally be confident of receiving £100,000 each year, from statutory payments from Essex County Council (nursery vouchers and SEN payments) and from fees from parents.

This therefore leaves a significant balance that we have to raise each year from fundraising which we continue to do in three main ways. Firstly, by obtaining grants from statutory agencies such as the CCG and Essex County Council and voluntary grant providers such as Colchester Catalyst. Secondly, from the continued generosity of our local community who continue to make donations to us and to raise funds on our behalf as they have done for many years. Thirdly, we raise money through our own fundraising efforts.

Funding from statutory agencies remains challenging and we have seen cuts to some grants we had received in previous years.

Attracting other grant funds is key to our financial success. There is significant competition for funding, however, we continue to be successful in securing essential funding from several sources In the year. We thank the following for their support last year:-

- ☐ Colchester Catalyst Charity
- ☐ Souter Charitable Trust.
- ☐ Grassroots
- ☐ Tesco
- ☐ Asda Foundation
- ☐ Co-Op Community Fund
- ☐ Augustine Courthauld Trust
- ☐ Saffron Building Society
- ☐ The Bailey Thomas Charity

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In addition to these grants, we were very grateful to have received a significant sum from the Edward Gostling Foundation. This endowment, which cannot be used for 5 years, has helped to provide us with a financial cushion and provide a small income from the interest earned.

Finally, we were also successful in securing a 5-year National Lottery grant for £458,170. This amounts to just over £91,000 per year. In the 2024-25 accounts we have used just under £46k, reflecting the part year grant.

Our local community in Colchester and North Essex continue to be incredibly generous in supporting us. Organisations large and small, individuals, families and groups of friends all made donations during the year. We would like to take this opportunity to thank everyone who has donated to or fundraised for us. These contributions help to support our core work with local children and families, especially giving us flexibility in spending money raised in ways that grant funding does not.

We are also incredibly fortunate in the ongoing support we receive from family's past and present who make donations or go to amazing lengths to raise money on our behalf.

These individual major fundraising events are an important source of income to us and we are very grateful to these fundraisers who put so much time and effort into obtaining sponsorship, training, and of course, participating in often gruelling events on our behalf.

Other private individuals donated to us and, whilst they are too numerous to mention individually, we are nonetheless very grateful for their support. All donations, large and small, add up and help us to provide the services families need.

The third way in which we raise funds is from our own efforts. We continue to make use of online fundraising and donation sites including Easy fundraising which pays a donation from retailers whenever a signed-up customer shop online, PayPal and eBay also have similar schemes which we are part of. We subscribe to Essex Lottery and The One Lottery as well as our own 100 club as regular sources of income.

The support of all our funders is acknowledged on our website.

The challenge every year to cover all our costs is significant. In 2024-25 our total income has just exceeded our income.

Reserves

Although we do not have a formal reserve policy, we do try to hold the equivalent of three months payroll in the bank to cover unforeseen contingencies. Total unrestricted reserves stand at £98k, which is a similar level to the previous year. Each year, we always have a risk that we may need to use some of these to balance the budget, however, this is clearly not a sustainable strategy. As such the "financial cushion" we maintain is essential in what continues to be the challenging climate we operate it.

STEPPING STONES PLAY AND LEARN GROUP

TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2025

Future Funding and Financial Outlook

Funding for the voluntary sector, of which Stepping Stones is a part, continues to be challenging. Funding from the public sector has reduced and there are reductions in the levels and availability of grant funding and changes to funding criteria. We continue to liaise with Community 360 and others, eg Essex County Council to ensure we keep abreast of these changes and that we are able to deal with them when they affect us.

We recognise that every year we face a significant challenge to bring in funding in a climate where many funders are seeing more and more calls for their resources. The National Lottery funding has provided us with a significant level of certainty for the coming few years. However, we will continue to require new grants and fundraising to ensure we can meet rising costs (staff and rent for example) and provide the necessary funding to ensure we can deliver the support that the children we work with require and deserve.

Signed:



Carol Nice
Chairperson

Date:

26/11/25

STEPPING STONES PLAY AND LEARN GROUP

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of Stepping Stones Play and Learn Group for the year ended 31 March 2025 which are set out on pages 12 to 18.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act, and
- To 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 Commissioners. 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 considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Courtier FMAAT AATQB for and on behalf of:

Community360

Winsley's House, High Street, Colchester, Essex



Date

01/12/2025

STEPPING STONES PLAY AND LEARN GROUP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Fund £	Endowment Fund £	Restricted Fund £	2025 Total £
Incoming resources					
Donations & legacies	2	8,875	-	-	8,875
Other trading activities	3	1,685	-	-	1,685
Income from investments	4	252	-	-	252
Income from charitable activities	5	76,618	-	-	76,618
Total incoming resources		87,430	-	-	87,430
Resources expended					
Expenditure on raising funds	6	370	-	-	370
Charitable activities	7	75,800	-	45,817	121,617
Total resources expended		76,170	-	45,817	121,987
Net movement in funds		11,261	-	(45,817)	(34,557)
Exceptional income-merger income	13	87,065	65,000	50,817	202,882
Total funds brought forward		-	-	-	-
Total funds carried forward		98,326	65,000	5,000	168,326

The notes on pages 14-18 form part of these accounts

STEPPING STONES PLAY AND LEARN GROUP

BALANCE SHEET AS AT 31 MARCH 2025

		2025	
	Notes	£	£
Fixed assets			
Tangible assets	10		3,278
Current assets			
Debtors	9	3,963	
Cash at bank and in hand		171,031	
		<u>174,994</u>	
Creditors: amounts falling due within one year	11	9,946	
Net current assets/(liabilities)			165,048
Net assets			<u><u>168,326</u></u>
Funds of the charity			
Unrestricted funds	12		98,326
Endowment funds	12		65,000
Restricted funds	12		5,000
Total funds			<u><u>168,326</u></u>

Approved by the Trustees on the 26th November 2025 and signed on their behalf by:



Carol Nice
Chairperson



Sean Plummer
Treasurer

STEPPING STONES PLAY AND LEARN GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small entity, is exempt from the requirement to prepare such a statement under reporting entity, Financial Reporting Standard 1 "Cash flow statements".

1.3 Incoming Resources

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable.

When donors specify that donations and grants, including capital grants are for a particular restricted purpose, this income is included in incoming resources of restricted funds when receivable.

Resources expended and recognition of liabilities

All expenditure is incurred on an accruals basis. The majority of costs are directly attributable to the specific charitable activities.

Liabilities are recognised on the accruals basis in accordance with normal accounting principles.

Management and administration of the charity represent costs incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements

1.4 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

1.5 Depreciation

Depreciation is provided to write off the cost of fixed assets over their expected useful lives, at the following annual rates:

General assets	25% reducing balance
Computers	25% straight line

1.6 Fund Accounting

Funds held by the Charity are either:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Restricted Funds

These are funds that can only be used for particular restricted purposes within the objects of the Charity.

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

STEPPING STONES PLAY AND LEARN GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1.7 Charity information

Stepping Stones Play and Learn Group is a Charitable Incorporated Organisation (CIO) registered in England and Wales. The CIO was registered on 19th December 2023.

2. Donations & legacies

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Donations	8,875	-	8,875
	8,875	-	8,875

3. Other trading activities

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Fundraising/Ball/100 Club	1,685	-	1,685
	1,685	-	1,685

4. Income from investment

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Interest	252	-	252
	252	-	252

5. Charitable activities

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Services	76,537		76,537
Miscellaneous Income	81	-	81
	76,618	-	76,618

6. Expenditure on raising funds

	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Fundraising/Ball/100 Club	370	-	370
	370	-	370

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

7. Charitable activities	Unrestricted Fund £	Restricted Fund £	Total 2025 £
Salaries	58,534	45,817	104,351
Insurance	-	-	-
Nursery equipment & educational supplies	3,294	-	3,294
Postage, stationery and telephone	884	-	884
Training	926	-	926
Subscriptions	341	-	341
General expenses	1,629	-	1,629
Depreciation	1,093	-	1,093
Rent and Rates	4,017	-	4,017
Repairs & renewals	3,630	-	3,630
Professional fees	1,452	-	1,452
	75,800	45,817	121,617

The Independent Examiners Fee will be £600.00 including VAT.

Staff cost analysis

	Total 2025 £
Wages and salaries	96,645
Social security costs	7,706
	104,351

The average number of employees on the payroll both full and part-time, involved in furtherance of the Charity's objects and management and administration was:

	Total 2025
Staff Allocation	12

8. Trustee remunerations

No remuneration was paid to any Trustee or to any person or persons known to be connected with any of them.

9. Debtors

	Total 2025 £
Debtors	450
Prepayments	3,513
	3,963

STEPPING STONES PLAY AND LEARN GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets	Fittings & Equipment £	Computers £	Total £
Cost			
As at 1 April 2024	-	-	-
Additions	3,110	1,260	4,370
As at 31 March 2025	3,110	1,260	4,370
Depreciation			
As at 1 April 2024	-	-	-
Charge for the year	778	315	1,093
As at 31 March 2025	778	315	1,093
As at 31 March 2025	2,333	945	3,278
As at 31 March 2024	-	-	-

11. Creditors: Amounts falling due within one year	Total 2025 £
Creditors and accruals	3,433
Deferred	4,620
Social security and taxes	1,893
	9,946

12. Analysis of net assets between funds	Unrestricted Fund £	Endowment Fund £	Restricted Fund £	Total 2025 £
Tangible fixed assets	3,278	-	-	3,278
Current assets	104,994	65,000	5,000	174,994
Current liabilities	(9,946)	-	-	(9,946)
	98,326	65,000	5,000	168,326

13. Merger income

Stepping Stones Play and Learn Group (Charity Number:1206270) merged with Stepping Stones Play and Learn Group (Colchester) (Charity Number: 1033539) on the 1st October 2024 with the following assets and liabilities transferred:

	Unrestricted Fund £	Endowment Fund £	Restricted Fund £	Total £
Tangible fixed assets	4,370	-	-	4,370
Current assets	84,168	65,000	50,817	199,985
Current liabilities	(1,473)	-	-	(1,473)
	87,065	65,000	50,817	202,882

STEPPING STONES PLAY AND LEARN GROUP

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

13. Merger income continued

Stepping Stones Play and Learn Group (Colchester) (Charity Number: 1033539) undertook activities up until 30th September 2024 with the following Statement of Financial Activity for the period 1st April - 30th September.

	1st April - 30th September £
Incoming resources	
Donations & legacies	153,500
Other trading activities	5,383
Income from investments	795
Income from charitable activities	63,976
Total incoming resources	<u>223,654</u>
Resources expended	
Expenditure on raising funds	48
Charitable activities	113,609
Total resources expended	<u>113,657</u>
Net movement in funds	<u>109,997</u>
Total funds brought forward	92,885
Total funds carried forward	<u><u>202,882</u></u>

14. Endowment funds

Stepping Stones Play and Learn Group received £65,000 as an endowment fund with conditions that none of the original donation can be spent for five years from the date received.