

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales · Charity number 298420

Details

Other names	LEVERINGTON PLAYGROUP, LEVERINGTON PRE-SCHOOL, STEPPING STONES PRE-SCHOOL LEVERINGTON
Status	Registered
Legal form	Other
Registered	1988-01-15
Register	View on the Charity Commission register

Contact

Address Leverington Pre-school
Leverington
Wisbech
Wisbech
Cambridgeshire
PE13 5DE

Phone 01945 467576

Email steppingstoneslev@hotmail.co.uk

Activities

Objects: THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: PROVIDING QUALITY CARE AND EDUCATION FOR CHILDREN AGED 2 TO 5 YEARS. THE GROUP RUNS FROM MONDAY TO FRIDAY TERM TIME ONLY. WE OFFER A FLEXIBLE DAY WITH PARENTS CHOOSING EITHER SESSIONS OR FULL DAY CARE. WE OWN OUR OWN BUILDING ON

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£124,576	£109,855	-	-
2024-08-31	£103,615	£103,848	-	-
2023-08-31	£74,719	£96,976	-	-
2022-08-31	£115,209	£86,288	-	-
2021-08-31	£101,214	£81,161	-	-
2020-08-31	£85,722	£81,174	-	-

Trustees

Name	Role	Appointed
Alice Rushmer	Chair	2025-07-23
Colin Mitchell		2023-11-02
Georgie Withers		2026-04-22
Jo Harrison		2023-11-02
Jose Bowers		2021-03-04
Keeley Ryan		2021-03-04

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales - Charity number 298420

Accounts

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2025

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number:	298420
Chairperson:	Alice Rushmer (appointed 23/07/2025)
Treasurer:	Jose Bowers (appointed 04/03/2021)
Trustees:	Keeley Ryan (appointed 04/03/2021) Elizabeth Black (appointed 02/11/2023) Jo Harrison (appointed 02/11/2023) Colin Mitchell (appointed 02/11/2023)
Registered Office:	Stepping Stones Pre-School Church End Leverington Wisbech Cambridgeshire PE13 5DD
Accountants:	Bruch & Co Ltd Chartered Accountants, Taxation & Business Advisors 30 Old Market Wisbech Cambridgeshire PE13 1NB

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2025

I report on the accounts for the year ended 31st August 2025, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.


.....
Mrs H. Peak ACA FCCA
30 Old Market
Wisbech, Cambridgeshire, PE13 1NB

Dated: 22/4/26.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2025

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2025. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2025

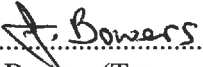
Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 20/4/26..... signed on its behalf by:

.....
Jose Bowers (Treasurer)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2025

	Note	2025 £	2024 £
Tangible fixed assets			
Tangible assets	6	36,421	37,167
Current assets			
Bank Accounts		88,903	76,535
Cash in hand		30	-
		88,933	76,535
Creditors			
Amounts falling due within one year	7	778	513
Net current assets		88,155	76,022
Total assets less current liabilities		124,576	113,189
Net assets		£124,576	£113,189
Capital funds			
Unrestricted funds		124,576	113,189
Restricted Funds		-	-
Total funds		£124,576	£113,189

Approved by the Trustees on20/4/26..... and signed on its behalf by:

.....*J Bowers*.....
Jose Bowers

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Incoming resources			
Donations, legacies & similar incoming resources	4	116,252	103,178
Other income	4	4,272	-
Investment income	4	718	437
		<hr/>	<hr/>
Total incoming resources		121,242	103,615
		<hr/>	<hr/>
Resources expended			
Costs of generating funds	5	11,430	11,615
Resources expended on managing and administering the charity	5	98,425	92,233
		<hr/>	<hr/>
Total resources expended		109,855	103,848
		<hr/>	<hr/>
Net movement in funds		11,387	(233)
		<hr/>	<hr/>
Total funds brought forward		113,189	113,422
		<hr/>	<hr/>
Total funds carried forward		£124,576	£113,189
		<hr/>	<hr/>

Details of incoming resources and resources used are given in notes 4 and 5 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2025

	2025		2024	
	£	£	£	£
General Fund				
Balance B/fwd	113,189		113,422	
Surplus (deficit) for the year	11,387		(233)	
	<u> </u>		<u> </u>	
		124,576		113,189
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	-		-	
	<u> </u>		<u> </u>	
		-		-
Total funds at 31st August 2025		<u>£124,576</u>		<u>£113,189</u>
		<u> </u>		<u> </u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2025

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2025	2024
	£	£
Salaries & Pension contributions	91,294	87,364

No employee received emoluments of over £60,000 during the year (2024 £nil).

The average number of full-time equivalent employees for the period was 6 (2024 – 6).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

4. Incoming Resources

Notes	Unrestricted Fund	Restricted Fund	Total 2025 £	Total 2024 £
Donations, legacies & similar incoming resources				
Fees Received	4,761	-	4,761	5,399
Government Funding	108,565	-	108,565	95,078
Fund Raising	2,926	-	2,926	2,701
Donations	-	-	-	-
Misc income	<u>4,272</u>	-	<u>4,272</u>	<u>-</u>
	120,524	-	120,524	103,178
Other Income				
Grant	-	-	-	-
Investment Income				
Interest	<u>718</u>	-	<u>718</u>	<u>437</u>
Total incoming resources	<u>£121,242</u>	<u>=</u>	<u>£121,242</u>	<u>£103,615</u>

5. Total Resources Expended

	2025 £	2024 £
<u>Costs directly allocated to Activities</u>		
Utilities	2,601	2,049
General Expenses	-	-
Trips & Entertainment	976	1,363
Insurance	612	-
Catering	233	574
Consumables	1,502	1,894
Equipment	1,826	1,661
Office Costs	1,486	1,388
Maintenance	1,674	550
Cleaning	<u>520</u>	<u>2,135</u>
	11,430	11,615

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

5. Total Resources Expended (continued)

	2025	2024
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	2,991	2,403
Recruit & Training Costs	3,273	1,468
Staff Salaries & Pensions	91,295	87,364
Depreciation	746	878
Bank Charges	120	120
	<u>98,425</u>	<u>92,233</u>
	<u>£109,855</u>	<u>£103,848</u>

6. Tangible Fixed Assets

	Land & Buildings	Plant & Machinery etc	Total
	£	£	£
Cost:			
At 1st September 2024	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2025			
Accumulated depreciation	-	8,218	8,218
Depreciation in year	-	746	746
	<u>-</u>	<u>8,964</u>	<u>8,964</u>
Net book value:			
At 31st August 2024	<u>£32,193</u>	<u>£ 4,228</u>	<u>£36,421</u>
At 31st August 2025	<u>£32,193</u>	<u>£ 5,852</u>	<u>£38,045</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2025

7. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	36,421	-	36,421
Current Assets	88,933	-	76,535
Current Liabilities	<u>(778)</u>	-	<u>(778)</u>
	<u>124,576</u>	=	<u>124,576</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

8. Analysis of Creditors

	2025 £	2024 £
Taxation	-	223
Pension	<u>-</u>	<u>290</u>
	<u>£ -</u>	<u>£ 513</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales - Charity number 298420

Accounts

CHARITY NO 298420

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2024

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2024

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 298420

Chairperson: Louise Rawlings (resigned 02/11/2023)
Lauren Wright (appointed 02/11/2023)

Treasurer: Jose Bowers

Trustees: Luke Feeley (resigned 02/11/2023)
Sarah Briston (resigned 02/11/2023)
Nicholas Jude (resigned 02/11/2023)
Nicola Smith (resigned 02/11/2023)
Anna Morris (resigned 02/11/2023)
Keeley Ryan (appointed 04/03/2021)
Elizabeth Black (appointed 02/11/2023)
Jo Harrison (appointed 02/11/2023)
Colin Mitchell (appointed 04/11/2023)

Registered Office: Stepping Stones Pre-School
Church End
Leverington
Wisbech
Cambridgeshire
PE13 5DD

Accountants: Bruch & Co Ltd
Accountants, Taxation & Business Advisors
1 School Lane
Wisbech
Cambridgeshire
PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2024

I report on the accounts for the year ended 31st August 2024, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
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 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.

Richard Dedman

.....
Mr R.O.Dedman F.M.A.A.T
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated: 20.05.2025

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2024

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2024. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2024

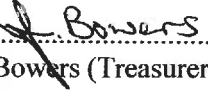
Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 21st May 2025..... signed on its behalf by:


.....
Jose Bowers (Treasurer)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2024

	Note	2024	2023
		£	£
Tangible fixed assets			
Tangible assets	6	37,167	38,045
Current assets			
Bank Accounts		76,535	75,600
		<u>76,535</u>	<u>75,600</u>
Creditors			
Amounts falling due within one year	7	513	223
		<u>76,022</u>	<u>75,377</u>
Net current assets		<u>76,022</u>	<u>75,377</u>
Total assets less current liabilities		<u>113,189</u>	<u>113,422</u>
Net assets		<u>£113,189</u>	<u>£113,422</u>
Capital funds			
Unrestricted funds		113,189	113,422
Restricted Funds		-	-
		<u>£113,189</u>	<u>£113,422</u>
Total funds		<u>£113,189</u>	<u>£113,422</u>

Approved by the Trustees on 21st May 2025 and signed on its behalf by:

J. Bowers
Jose Bowers

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2024

	Note	Total Funds 2024 £	Total Funds 2023 £
Incoming resources			
Donations, legacies & similar incoming resources	4	103,178	74,591
Other income	4	-	-
Investment income	4	437	128
Total incoming resources		<u>103,615</u>	<u>74,719</u>
Resources expended			
Costs of generating funds	5	11,615	15,735
Resources expended on managing and administering the charity	5	92,233	81,241
Total resources expended		<u>103,848</u>	<u>96,976</u>
Net movement in funds		(233)	(22,257)
Total funds brought forward		<u>113,422</u>	<u>135,679</u>
Total funds carried forward		<u>£113,189</u>	<u>£113,422</u>

Details of incoming resources and resources used are given in notes 4 and 5 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2024

	2024		2023	
	£	£	£	£
General Fund				
Balance B/fwd	113,422		135,379	
(Deficit)/Surplus for the year	<u>(233)</u>		<u>(22,257)</u>	
		113,189		113,422
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2024		<u><u>£113,189</u></u>		<u><u>£113,422</u></u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2024

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2024	2023
	£	£
Salaries & Pension contributions	87,364	78,368

No employee received emoluments of over £60,000 during the year (2023 nil).

The average number of full-time equivalent employees for the period was 6 (2023 – 6).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2024

4. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2024 £	Total 2023 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	5,399	-	5,399	1,684
Government Funding	95,078	-	95,078	68,521
Fund Raising	2,701	-	2,701	3,823
Donations	-	-	-	-
Misc income	-	-	-	<u>563</u>
	<u>103,178</u>	-	<u>103,178</u>	<u>74,591</u>
Other Income				
Grant	-	-	-	-
Investment Income				
Interest	<u>437</u>	-	<u>437</u>	<u>128</u>
Total incoming resources	<u>£103,615</u>	=	<u>£103,615</u>	<u>£ 74,719</u>

5. Total Resources Expended

	2024 £	2023 £
<u>Costs directly allocated to Activities</u>		
Utilities	2,049	2,941
General Expenses	-	1,132
Trips & Entertainment	1,363	2,143
Insurance	-	754
Catering	574	690
Consumables	1,894	784
Equipment	1,661	1,295
Office Costs	1,388	1,329
Maintenance	550	2,250
Cleaning	<u>2,135</u>	<u>2,417</u>
	<u>11,615</u>	<u>15,735</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2024

5. Total Resources Expended (continued)

	2024	2023
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	2,403	980
Recruit & Training Costs	1,468	736
Staff Salaries & Pensions	87,364	78,368
Depreciation	878	1,033
Bank Charges	<u>120</u>	<u>124</u>
	<u>92,233</u>	<u>81,241</u>
	<u>£103,848</u>	<u>£96,976</u>

6. Tangible Fixed Assets

	Land & Buildings £	Plant & Machinery etc £	Total £
Cost:			
At 1st September 2023	32,193	13,192	45,385
Additions in year	-	-	-
At 31st August 2024	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	7,340	7,340
Depreciation in year	-	878	878
	-	<u>8,218</u>	<u>8,218</u>
Net book value:			
At 31st August 2023	<u>£32,193</u>	<u>£ 5,852</u>	<u>£38,045</u>
At 31st August 2024	<u>£32,193</u>	<u>£ 4,974</u>	<u>£37,167</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2024

7. Analysis of Fund Assets and Liabilities

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total</u>
Tangible Fixed Assets	37,167	-	37,167
Current Assets	76,535	-	76,535
Current Liabilities	<u>(513)</u>	-	<u>(513)</u>
	<u>113,189</u>	=	<u>113,189</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

8. Analysis of Creditors

	2024	2023
	£	£
Taxation	223	223
Pension	<u>290</u>	<u>-</u>
	<u>£ 513</u>	<u>£ 223</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales - Charity number 298420

Accounts

24 APR 2024

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2023**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2023

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 298420

Chairperson: Louise Rawlings (resigned 02/11/2023)
Lauren Wright (appointed 02/11/2023)

Treasurer: Jose Bowers

Trustees: Luke Feeley (resigned 02/11/2023)
Sarah Briston (resigned 02/11/2023)
Nicholas Jude (resigned 02/11/2023)
Nicola Smith (resigned 02/11/2023)
Anna Morris (resigned 02/11/2023)
Keeley Ryan (appointed 04/03/2021)
Elizabeth Black (appointed 02/11/2023)
Jo Harrison (appointed 02/11/2023)
Colin Mitchell (appointed 04/11/2023)

Registered Office: Stepping Stones Pre-School
Church End
Leverington
Wisbech
Cambridgeshire
PE13 5DD

Accountants: Bruch & Co Ltd
Accountants, Taxation & Business Advisors
1 School Lane
Wisbech
Cambridgeshire
PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2023

I report on the accounts for the year ended 31st August 2023, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

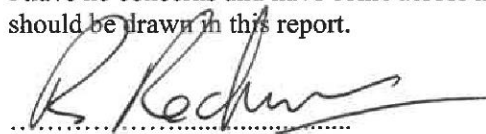
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.



Mr R.O.Dedman F.M.A.A.T
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated:.....

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2023

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)
FOR THE YEAR ENDED 31ST AUGUST 2023

Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on signed on its behalf by:


.....
Lauren Wright (Chairperson)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2023

	Note	2023	2022
		£	£
Tangible fixed assets			
Tangible assets	6	38,045	39,078
Current assets			
Bank Accounts		75,600	97,205
		<u>75,600</u>	<u>97,205</u>
Creditors			
Amounts falling due within one year	7	223	604
		<u>223</u>	<u>604</u>
Net current assets		<u>75,377</u>	<u>96,601</u>
Total assets less current liabilities		<u>113,422</u>	<u>135,679</u>
Net assets		<u>£113,422</u>	<u>£135,679</u>
Capital funds			
Unrestricted funds		113,422	135,679
Restricted Funds		-	-
		<u>113,422</u>	<u>135,679</u>
Total funds		<u>£113,422</u>	<u>£135,679</u>

Approved by the Trustees on and signed on its behalf by:



 Lauren Wright

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2023

	Note	Total Funds 2023 £	Total Funds 2022 £
Incoming resources			
Donations, legacies & similar incoming resources	4	74,591	114,709
Other income	4	-	500
Investment income	4	128	-
Total incoming resources		<u>74,719</u>	<u>115,209</u>
Resources expended			
Costs of generating funds	5	15,735	10,265
Resources expended on managing and administering the charity	5	81,241	76,123
Total resources expended		<u>96,976</u>	<u>86,388</u>
Net movement in funds		(22,257)	28,821
Total funds brought forward		<u>135,679</u>	<u>106,858</u>
Total funds carried forward		<u>£113,422</u>	<u>£135,679</u>

Details of incoming resources and resources used are given in notes 4 and 5 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2023

	2023		2022	
	£	£	£	£
General Fund				
Balance B/fwd	135,379		106,858	
(Deficit)/Surplus for the year	<u>(22,257)</u>		<u>28,821</u>	
		113,422		135,679
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2023		<u>£113,422</u>		<u>£135,679</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2023

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2023	2022
	£	£
Salaries & Pension contributions	78,368	73,310

No employee received emoluments of over £60,000 during the year (2022 nil).

The average number of full-time equivalent employees for the period was 6 (2022 – 7).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2023

4. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2023 £	Total 2022 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	1,684	-	1,684	1,158
Government Funding	68,521	-	68,521	110,833
Fund Raising	3,823	-	3,823	1,635
Donations	-	-	-	250
Misc income	<u>563</u>	-	<u>563</u>	<u>833</u>
	74,591	-	74,591	114,709
Other Income				
Grant	-	-	-	500
Investment Income				
Interest	<u>128</u>	-	<u>128</u>	-
Total incoming resources	<u>£ 74,719</u>	=	<u>£ 74,719</u>	<u>£115,209</u>

5. Total Resources Expended

	2023 £	2022 £
<u>Costs directly allocated to Activities</u>		
Utilities	2,941	2,279
General Expenses	1,132	868
Trips & Entertainment	2,143	1,513
Insurance	754	625
Catering	690	477
Consumables	784	207
Equipment	1,295	282
Office Costs	1,329	961
Maintenance	2,250	1,868
Cleaning	<u>2,417</u>	<u>1,185</u>
	15,735	10,265

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2023

5. Total Resources Expended (continued)

	2023	2022
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	980	1,278
Recruit & Training Costs	736	320
Staff Salaries & Pensions	78,368	73,310
Depreciation	1,033	1,215
Bank Charges	124	-
	<u>81,241</u>	<u>76,123</u>
	<u>£96,976</u>	<u>£86,388</u>

6. Tangible Fixed Assets

	Land & Buildings	Plant & Machinery etc	Total
	£	£	£
Cost:			
At 1st September 2022	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2023	32,193	13,192	45,385
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	6,307	6,307
Depreciation in year	-	1,033	1,033
	<u>-</u>	<u>7,340</u>	<u>7,340</u>
	<u>-</u>	<u>7,340</u>	<u>7,340</u>
Net book value:			
At 31st August 2022	£32,193	£ 6,885	£39,078
	<u>£32,193</u>	<u>£ 6,885</u>	<u>£39,078</u>
At 31st August 2023	£32,193	£ 5,852	£38,045
	<u>£32,193</u>	<u>£ 5,852</u>	<u>£38,045</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2023

7. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	38,045	-	38,045
Current Assets	75,600	-	75,600
Current Liabilities	<u>(223)</u>	=	<u>(223)</u>
	<u>113,422</u>	=	<u>113,422</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

8. Analysis of Creditors

	2023 £	2022 £
Taxation	<u>223</u> <u>£ 223</u>	<u>604</u> <u>£ 604</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales - Charity number 298420

Accounts



Trustees' Annual Report for the period

From **Sept 2021** Period start date To **August 2022**
Period end date

Charity name: **Stepping Stones Pre-school Leverington**

Charity registration number: **298420**

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To provide quality care and education for children 2-5 years. To offer a stimulating learning environment, supported by a knowledgeable staff team.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	Supporting all children and their families who attend, by working closely together with our parents to ensure that each child is reaching their full potential. To ensure every child feels safe and secure To offer families the opportunity to experience activities in a safe and supported environment. To support families through childhood early years difficulties To provide a skilled workforce that can meet these challenges
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including	Para 1.38	

program related investment		
Contribution made by volunteers	Para 1.38	
Other		

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>This year Stepping Stones has concentrated on supporting children's speech development, staff have attended training in this area.</p> <p>Through fundraising we have been able to offer children a variety of experiences both at pre-school and in the wider community, trips to see father Christmas & a local farm where they experienced feeding baby lambs.</p>

Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	Children's development has been well supported through in-house support from senior staff as well as on-going training opportunities
Performance of fundraising activities against objectives set	Para 1.41	Fundraising objectives were well received by families due to the benefits of the children.
Investment performance against objectives	Para 1.41	

Other		

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	Stepping Stones has a solid financial position at the end of this financial year
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	Stepping Stones pre-school holds a reserve account -this is 3 months of finances that can be used to cover staffing costs (redundancy) and settlement of bills if we were to close. Also this money can be used for major maintenance -but must be replaced overtime.
Amount of reserves held	Para 1.22	£35,000
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	No concerns

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution 2011
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	A new committee is elected annually at the AGM.

Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

Reference and Administrative details

Charity name	Stepping Stones Pre-school Leverington
Other name the charity uses	
Registered charity number	298420

Charity's principal address	Church Road Leverington Wisbech Cambridgeshire PE13 5DE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Louise Rawlings	chairperson		
2	Jose Bowers	Treasurer		
3	Anna Morris	Secretary		
4	Sarah Briston			
5	Keeley Ryan			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees - names of the directors at the date the report was approved

Director name		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

Additional information (optional)

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Exemptions from disclosure

Reason for non-disclosure of key personnel details

--

Other optional information

--

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

L.Rawlings

Full name(s)

Louise Rawlings

Position (eg
Secretary, Chair, etc)

Chairperson

Date

01/06/2023

17 MAY 2023

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

FOR THE YEAR ENDED 31ST AUGUST 2022

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number:	298420
Chairperson:	Louise Rawlings
Treasurer:	Jose Bowers
Trustees:	Luke Feeley (appointed 7.11.19) Sarah Briston (appointed 7.11.19) Nicholas Jude (appointed 7.11.19) Nicola Smith (appointed 7.11.19) Anna Morris (appointed 4.3.21) Keeley Ryan (appointed 4.3.21)
Registered Office:	Stepping Stones Pre-School Church End Leverington Wisbech Cambridgeshire PE13 5DD
Accountants:	Bruch & Co Ltd Chartered Accountants 1 School Lane Wisbech Cambridgeshire PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2022

I report on the accounts for the year ended 31st August 2022, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.



Mr R.O.Dedman FMAAT
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated: 01/06/23

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2022

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29/11/2022 signed on its behalf by:

L. Rawlings
Louise Rawlings (Chairperson)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2022

	Note	2022	2021
		£	£
Tangible fixed assets			
Tangible assets	10	39,078	40,293
Current assets			
Bank Accounts		97,205	66,465
Cash Accounts		-	100
Debtors	12	-	-
		<hr/>	<hr/>
		97,205	66,565
Creditors			
Amounts falling due within one year	13	604	-
		<hr/>	<hr/>
Net current assets		96,601	66,565
		<hr/>	<hr/>
Total assets less current liabilities		135,679	106,858
		<hr/>	<hr/>
Net assets		£135,679	£106,858
		<hr/> <hr/>	<hr/> <hr/>
Capital funds			
Unrestricted funds		135,679	106,858
Restricted Funds		-	-
		<hr/>	<hr/>
Total funds		£135,679	£106,858
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 29/11/2022 and signed on its behalf by:

L. Rawlings
Louise Rawlings

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Donations, legacies & similar incoming resources	5	114,709	100,204
Other income	5	500	1,000
Investment income	5	-	10
Total incoming resources		<u>115,209</u>	<u>101,214</u>
Resources expended			
Costs of generating funds	6	10,265	8,732
Resources expended on managing and administering the charity	6	76,123	72,429
Total resources expended		<u>86,388</u>	<u>81,161</u>
Net movement in funds		28,821	20,053
Total funds brought forward		<u>106,858</u>	<u>86,805</u>
Total funds carried forward		<u>£135,679</u>	<u>£106,858</u>

Details of incoming resources and resources used are given in notes 5 and 6 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	106,858		86,805	
(Deficit)/Surplus for the year	<u>28,821</u>		<u>20,053</u>	
		135,679		106,858
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2022		<u><u>£135,679</u></u>		<u><u>£106,858</u></u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2022

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2022	2021
	£	£
Salaries & Pension contributions	73,310	69,355

No employee received emoluments of over £60,000 during the year (2021 nil).

The average number of full-time equivalent employees for the period was 7 (2021 – 7).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

4. Related Party Transactions

None of the Trustees were paid any remuneration or expenses by the Charity during the year.

5. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2022 £	Total 2021 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	1,158	-	1,158	1,160
Government Funding	110,833	-	110,833	97,365
Fund Raising	1,635	-	1,635	1,165
Donations	250	-	250	100
Misc income	<u>833</u>	-	<u>833</u>	<u>414</u>
	114,709	-	114,709	100,204
Other Income				
Grant	500	-	500	10,000
Investment Income				
Interest	<u>-</u>	=	<u>-</u>	<u>10</u>
Total incoming resources	<u>£115,209</u>	=	<u>£115,209</u>	<u>£101,214</u>

6. Total Resources Expended

	2022 £	2021 £
<u>Costs directly allocated to Activities</u>		
Utilities	2,279	1,605
General Expenses	868	1,427
Trips & Entertainment	1,513	642
Insurance	625	425
Catering	477	457
Consumables	207	235
Equipment	282	1,632
Office Costs	961	2,309
Maintenance	1,868	-
Cleaning	<u>1,185</u>	<u>-</u>
	10,265	8,732

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

6. Total Resources Expended (continued)

	2022	2021
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	1,278	857
Recruit & Training Costs	320	788
Staff Salaries & Pensions	73,310	69,355
Depreciation	<u>1,215</u>	<u>1,429</u>
	<u>76,123</u>	<u>72,429</u>
	<u>£86,288</u>	<u>£81,161</u>

7. Tangible Fixed Assets

	Land & Buildings	Plant & Machinery etc	Total
	£	£	£
Cost:			
At 1st September 2021	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2022	32,193	13,192	45,385
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	5,092	5,092
Depreciation in year	-	1,215	1,215
	<u>-</u>	<u>6,307</u>	<u>6,307</u>
	<u>-</u>	<u>6,307</u>	<u>6,307</u>
Net book value:			
At 31st August 2021	£32,193	£ 8,100	£40,293
	<u>£32,193</u>	<u>£ 8,100</u>	<u>£40,293</u>
At 31st August 2022	£32,193	£ 6,885	£39,078
	<u>£32,193</u>	<u>£ 6,885</u>	<u>£39,078</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

8. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	39,078	-	39,078
Current Assets	97,205	-	97,205
Current Liabilities	<u>(604)</u>	-	<u>(604)</u>
	<u>135,679</u>	-	<u>135,679</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

9. Analysis of Debtors

	2022 £	2021 £
Prepayment	<u>£ -</u>	<u>£ -</u>

10. Analysis of Creditors

	2022 £	2021 £
Taxation	<u>604</u>	<u>-</u>
	<u>£ 604</u>	<u>£ -</u>

17 MAY 2023

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2022**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

FOR THE YEAR ENDED 31ST AUGUST 2022

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number:	298420
Chairperson:	Louise Rawlings
Treasurer:	Jose Bowers
Trustees:	Luke Feeley (appointed 7.11.19) Sarah Briston (appointed 7.11.19) Nicholas Jude (appointed 7.11.19) Nicola Smith (appointed 7.11.19) Anna Morris (appointed 4.3.21) Keeley Ryan (appointed 4.3.21)
Registered Office:	Stepping Stones Pre-School Church End Leverington Wisbech Cambridgeshire PE13 5DD
Accountants:	Bruch & Co Ltd Chartered Accountants 1 School Lane Wisbech Cambridgeshire PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2022

I report on the accounts for the year ended 31st August 2022, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.



Mr R.O.Dedman FMAAT
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated: 01/06/23

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2022

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 29/11/2022 signed on its behalf by:

L. Rawlings
Louise Rawlings (Chairperson)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2022

	Note	2022	2021
		£	£
Tangible fixed assets			
Tangible assets	10	39,078	40,293
Current assets			
Bank Accounts		97,205	66,465
Cash Accounts		-	100
Debtors	12	-	-
		<u>97,205</u>	<u>66,565</u>
Creditors			
Amounts falling due within one year	13	604	-
		<u>96,601</u>	<u>66,565</u>
Net current assets		<u>96,601</u>	<u>66,565</u>
Total assets less current liabilities		<u>135,679</u>	<u>106,858</u>
Net assets		<u>£135,679</u>	<u>£106,858</u>
Capital funds			
Unrestricted funds		135,679	106,858
Restricted Funds		-	-
Total funds		<u>£135,679</u>	<u>£106,858</u>

Approved by the Trustees on 29/11/2022 and signed on its behalf by:

L. Rawlings
Louise Rawlings

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2022

	Note	Total Funds 2022 £	Total Funds 2021 £
Incoming resources			
Donations, legacies & similar incoming resources	5	114,709	100,204
Other income	5	500	1,000
Investment income	5	-	10
Total incoming resources		<u>115,209</u>	<u>101,214</u>
Resources expended			
Costs of generating funds	6	10,265	8,732
Resources expended on managing and administering the charity	6	76,123	72,429
Total resources expended		<u>86,388</u>	<u>81,161</u>
Net movement in funds		28,821	20,053
Total funds brought forward		<u>106,858</u>	<u>86,805</u>
Total funds carried forward		<u><u>£135,679</u></u>	<u><u>£106,858</u></u>

Details of incoming resources and resources used are given in notes 5 and 6 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2022

	2022		2021	
	£	£	£	£
General Fund				
Balance B/fwd	106,858		86,805	
(Deficit)/Surplus for the year	<u>28,821</u>		<u>20,053</u>	
		135,679		106,858
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2022		<u><u>£135,679</u></u>		<u><u>£106,858</u></u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2022

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2022	2021
	£	£
Salaries & Pension contributions	73,310	69,355

No employee received emoluments of over £60,000 during the year (2021 nil).

The average number of full-time equivalent employees for the period was 7 (2021 – 7).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

4. Related Party Transactions

None of the Trustees were paid any remuneration or expenses by the Charity during the year.

5. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2022 £	Total 2021 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	1,158	-	1,158	1,160
Government Funding	110,833	-	110,833	97,365
Fund Raising	1,635	-	1,635	1,165
Donations	250	-	250	100
Misc income	<u>833</u>	-	<u>833</u>	<u>414</u>
	114,709	-	114,709	100,204
Other Income				
Grant	500	-	500	10,000
Investment Income				
Interest	<u>-</u>	=	<u>-</u>	<u>10</u>
Total incoming resources	<u>£115,209</u>	=	<u>£115,209</u>	<u>£101,214</u>

6. Total Resources Expended

	2022 £	2021 £
<u>Costs directly allocated to Activities</u>		
Utilities	2,279	1,605
General Expenses	868	1,427
Trips & Entertainment	1,513	642
Insurance	625	425
Catering	477	457
Consumables	207	235
Equipment	282	1,632
Office Costs	961	2,309
Maintenance	1,868	-
Cleaning	<u>1,185</u>	<u>-</u>
	10,265	8,732

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

6. Total Resources Expended (continued)

	2022	2021
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	1,278	857
Recruit & Training Costs	320	788
Staff Salaries & Pensions	73,310	69,355
Depreciation	<u>1,215</u>	<u>1,429</u>
	<u>76,123</u>	<u>72,429</u>
	<u>£86,288</u>	<u>£81,161</u>

7. Tangible Fixed Assets

	Land & Buildings	Plant & Machinery etc	Total
	£	£	£
Cost:			
At 1st September 2021	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2022	32,193	13,192	45,385
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	5,092	5,092
Depreciation in year	-	1,215	1,215
	<u>-</u>	<u>6,307</u>	<u>6,307</u>
	<u>-</u>	<u>6,307</u>	<u>6,307</u>
Net book value:			
At 31st August 2021	£32,193	£ 8,100	£40,293
	<u>£32,193</u>	<u>£ 8,100</u>	<u>£40,293</u>
At 31st August 2022	£32,193	£ 6,885	£39,078
	<u>£32,193</u>	<u>£ 6,885</u>	<u>£39,078</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2022

8. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	39,078	-	39,078
Current Assets	97,205	-	97,205
Current Liabilities	<u>(604)</u>	-	<u>(604)</u>
	<u>135,679</u>	-	<u>135,679</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

9. Analysis of Debtors

	2022 £	2021 £
Prepayment	<u>£ -</u>	<u>£ -</u>

10. Analysis of Creditors

	2022 £	2021 £
Taxation	<u>604</u>	<u>-</u>
	<u>£ 604</u>	<u>£ -</u>

STEPPING STONES PRE-SCHOOL LEVERINGTON

England & Wales - Charity number 298420

Accounts



Section A

Reference and administration details

<i>Charity name</i>	Stepping Stones Pre-School
<i>Other names the Charity is known by</i>	Leverington Pre-School
<i>Registered charity number (if any)</i>	2 9 8 2 4 0
<i>Charity's principal address</i>	Church Road Leverington Wisbech Cambs PE13 5DD

Names of the charity trustees who manage the charity

	Trustee Name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Louise Rawlings	Chairperson	31/01/2018	Ofsted
2	Jose Bowers	Treasurer	28/05/2021	Ofsted
3	Luke Feeley	Committee Member	07/11/2019	Ofsted
4	Sarah Briston	Committee Member	07/11/2019	Ofsted
5	Nicholas Jude	Committee Member	07/11/2019	Ofsted
	Nicola Smith	Committee Member	26/04/2021	Ofsted
6	Anna Morris	Committee Member	26/04/2021	Ofsted
7	Keeley Ryan	Committee Member	13/05/2021	Ofsted
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				

Names of the trustees for charity, if any (for example, any custodian trustees)

Name	Dates acted if not for whole year
Louise Rawlings	
Jose Bowers	

Section A**Reference and administration details (continued)***Names and addresses of advisers (optional information)*

Richard Dedman

Bruch and Co LTD
 1 School lane Wisbech Cambs
 PE13 1AW

Name of chief executive or names of senior staff members (optional information)

--

Section B**Structure, governance and management***Description of the charity's trusts*

Constitution

Pre-school learning Alliance constitution

Elected at annual AGM

Additional governance issues (optional information)

Policies and procedures adopted and adhered to are
 Pre-School
 Learning Alliance and the cambridgeshire county council.
 This ensures the safeguarding of children and families is
 priority when appointing trustees and committee members.

Section C**Objectives and activities**

The objects of the charity are to enhance the development and
 Education of children primarily under statutory school age.
 By encouraging parents to understand and provide for the needs
 of their children through community groups.

Additional details of objectives and activities (optional information)

The parents and families of the children attending have
 volunteered throughout the year to help raise funds for the
 children in order that the pre-school can offer trips, activities
 and experiences for the children and families.

Section D

Achievements and performance

Stepping Stones offered care and education to 22 children. 6 members of staff were employed on a full time& part time basis. We support 2 children with extremely high needs that were of school age as the local specialist school was unable to take them.

Our focus this year has been introducing a good dental routine for children. We have taken part in the 'My smile' campaign and will shortly receive an accreditation for this.

We have also focused on supporting children's social and language delays due to the Covid 19 situation over the last couple of years.

We held minimal fundraising activities this year due to the situation with the pandemic. We had a couple of donation for fun days.

Section E

Financial review

Brief statement of Stepping stones pre-school has a reserve amount of money that is that is calculated to cover the cost of redundancies or major repairs if required. This ensures the longevity of the pre-schools life.

Further financial review details (optional information)

Section F

Other optional information

Section G

Declaration

The trustees declare that they have approved the trustee's report above

Signed on behalf of the charity's trustees

Signatures(s) L Rawlings

Full name(s) LOUISE RAWLINGS

Position (eg Secretary, Chair, etc)
CHAIRPERSON

Date 7 6 20 22

06 JUN 2022

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

FOR THE YEAR ENDED 31ST AUGUST 2021

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number: 298420

Chairperson: Louise Rawlings

Treasurer: Jose Bowers

Trustees: Luke Feeley (appointed 7.11.19)
Sarah Briston (appointed 7.11.19)
Nicholas Jude (appointed 7.11.19)
Nicola Smith (appointed 7.11.19)
Anna Morris (appointed 4.3.21)
Keeley Ryan (appointed 4.3.21)

Registered Office: Stepping Stones Pre-School
Church End
Leverington
Wisbech
Cambridgeshire
PE13 5DD

Accountants: Bruch & Co Ltd
Chartered Accountants
1 School Lane
Wisbech
Cambridgeshire
PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2021

I report on the accounts for the year ended 31st August 2021, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
 - have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.

.....
Mr R.O.Dedman FMAAT
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated:.....

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2021

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on17-3-22..... signed on its behalf by:

...*L. Rawlings*.....
Louise Rawlings (Chairperson)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2021

	Note	2021 £	2020 £
Tangible fixed assets			
Tangible assets	10	40,293	41,722
Current assets			
Bank Accounts		66,465	44,913
Cash Accounts		100	170
Debtors	12	-	-
		<hr/>	<hr/>
		66,565	45,083
Creditors			
Amounts falling due within one year	13	-	-
		<hr/>	<hr/>
Net current assets		66,565	45,083
		<hr/>	<hr/>
Total assets less current liabilities		106,858	86,805
		<hr/>	<hr/>
Net assets		£106,858	£86,805
		<hr/> <hr/>	<hr/> <hr/>
Capital funds			
Unrestricted funds		106,858	86,805
Restricted Funds		-	-
		<hr/>	<hr/>
Total funds		£106,858	£86,805
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 17-3-22..... and signed on its behalf by:

L. Rawlings.....
Louise Rawlings

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Donations, legacies & similar incoming resources	5	100,204	75,722
Other income	5	1,000	10,000
Investment income	5	10	-
Total incoming resources		<u>101,214</u>	<u>85,722</u>
Resources expended			
Costs of generating funds	6	8,732	8,085
Resources expended on managing and administering the charity	6	72,429	73,089
Total resources expended		<u>81,161</u>	<u>81,174</u>
Net movement in funds		20,053	4,548
Total funds brought forward		<u>86,805</u>	<u>82,257</u>
Total funds carried forward		<u>£106,858</u>	<u>£86,805</u>

Details of incoming resources and resources used are given in notes 5 and 6 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance B/fwd	86,805		82,257	
(Deficit)/Surplus for the year	<u>20,053</u>		<u>4,548</u>	
		106,858		86,805
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2021		<u><u>£106,858</u></u>		<u><u>£86,805</u></u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2021	2020
	£	£
Salaries & Pension contributions	69,355	70,849

No employee received emoluments of over £60,000 during the year (2020 nil).

The average number of full-time equivalent employees for the period was 7 (2020 – 7).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

4. Related Party Transactions

None of the Trustees were paid any remuneration or expenses by the Charity during the year.

5. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2021 £	Total 2020 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	1,160	-	1,160	6,158
Government Funding	97,365	-	97,365	69,564
Fund Raising	1,165	-	1,165	-
Donations	100	-	100	-
Misc income	<u>414</u>	-	<u>414</u>	<u>-</u>
	100,204	-	100,204	75,722
Other Income				
Grant	1,000	-	1,000	10,000
Investment Income				
Interest	<u>10</u>	=	<u>10</u>	<u>-</u>
Total incoming resources	<u>£101,214</u>	=	<u>£101,214</u>	<u>£85,722</u>

6. Total Resources Expended

	2021 £	2020 £
<u>Costs directly allocated to Activities</u>		
Utilities	1,605	1,715
General Expenses	1,427	2,062
Trips & Entertainment	642	1,257
Insurance	425	419
Catering	457	338
Consumables	235	384
Equipment	1,632	776
Office Costs	<u>2,309</u>	<u>1,134</u>
	8,732	8,085

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

6. Total Resources Expended (continued)

	2021	2020
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	857	-
Recruit & Training Costs	788	559
Staff Salaries & Pensions	69,355	70,849
Depreciation	<u>1,429</u>	<u>1,681</u>
	<u>72,429</u>	<u>73,089</u>
	<u>£81,161</u>	<u>£81,174</u>

7. Tangible Fixed Assets

	Land & Buildings	Plant & Machinery etc	Total
	£	£	£
Cost:			
At 1st September 2020	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2021	32,193	13,192	45,385
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	3,663	3,663
Depreciation in year	-	1,429	1,429
	<u>-</u>	<u>5,092</u>	<u>5,092</u>
	<u>-</u>	<u>5,092</u>	<u>5,092</u>
Net book value:			
At 31st August 2020	£32,193	£ 9,529	£41,722
	<u>£32,193</u>	<u>£ 9,529</u>	<u>£41,722</u>
At 31st August 2021	£32,193	£ 8,100	£40,293
	<u>£32,193</u>	<u>£ 8,100</u>	<u>£40,293</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

8. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	40,293	-	40,293
Current Assets	66,565	-	66,565
Current Liabilities	<u>-</u>	<u>=</u>	<u>-</u>
	<u>106,858</u>	<u>=</u>	<u>106,858</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

9. Analysis of Debtors

	2021 £	2020 £
Prepayment	<u>£ -</u>	<u>£ -</u>

10. Analysis of Creditors

	2021 £	2020 £
Accounts Accrual	<u>-</u> <u>£ -</u>	<u>-</u> <u>£ -</u>

06 JUN 2022

CHARITY NO 298420

**STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2021**

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

FOR THE YEAR ENDED 31ST AUGUST 2021

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STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Number:	298420
Chairperson:	Louise Rawlings
Treasurer:	Jose Bowers
Trustees:	Luke Feeley (appointed 7.11.19) Sarah Briston (appointed 7.11.19) Nicholas Jude (appointed 7.11.19) Nicola Smith (appointed 7.11.19) Anna Morris (appointed 4.3.21) Keeley Ryan (appointed 4.3.21)
Registered Office:	Stepping Stones Pre-School Church End Leverington Wisbech Cambridgeshire PE13 5DD
Accountants:	Bruch & Co Ltd Chartered Accountants 1 School Lane Wisbech Cambridgeshire PE13 1AW

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY
FOR THE YEAR ENDED 31ST AUGUST 2021

I report on the accounts for the year ended 31st August 2021, which are set out on pages 5 to 11.

Respective Responsibilities of Trustees and Examiner

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

It is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

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 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.
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- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report.

.....
Mr R.O.Dedman FMAAT
1 School Lane
Wisbech, Cambridgeshire, PE13 1AW

Dated:.....

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL

FOR THE YEAR ENDED 31ST AUGUST 2021

Stepping Stones Pre-School present their report with the financial statements of the Charity for the year ended 31st August 2021. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the Charity's trust deed, applicable law and the requirements of the Statement of Recommended Practice, "Accounting and Reporting by Charities" issued in 2015.

Trustees

The Trustees who served during the year are set out on the Charity information page at the front of these accounts.

Principal activities and objects of the Charity

The principal activity of the Charity continues to be that of providing pre-school education for children under 5.

Development, activities and achievements

The Trustees consider the deficit on ordinary activities to be particularly unsatisfactory and intend to address this in the forthcoming year.

Future developments

The Trustees are looking forward to offering pre-school education for the forthcoming year and continuing their fund raising efforts.

Fixed assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Organisation

A Board of Trustees of up to 8 members, who meet at least 4 times a year, administers the Charity.

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are the free cash reserves of the Charity, at a level which equates to approximately 4 months expenditure, which is to cover administration costs and salaries.

Risk review

The trustees have implemented and can confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

REPORT OF THE LEVERINGTON PRE-SCHOOL (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

Statement of Stepping Stones Pre-school responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
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- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in existence.

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Approved by the Trustees on17-3-22..... signed on its behalf by:

...*L. Rawlings*.....
Louise Rawlings (Chairperson)

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

BALANCE SHEET

AT 31ST AUGUST 2021

	Note	2021 £	2020 £
Tangible fixed assets			
Tangible assets	10	40,293	41,722
Current assets			
Bank Accounts		66,465	44,913
Cash Accounts		100	170
Debtors	12	-	-
		<hr/>	<hr/>
		66,565	45,083
Creditors			
Amounts falling due within one year	13	-	-
		<hr/>	<hr/>
Net current assets		66,565	45,083
		<hr/>	<hr/>
Total assets less current liabilities		106,858	86,805
		<hr/>	<hr/>
Net assets		£106,858	£86,805
		<hr/> <hr/>	<hr/> <hr/>
Capital funds			
Unrestricted funds		106,858	86,805
Restricted Funds		-	-
		<hr/>	<hr/>
Total funds		£106,858	£86,805
		<hr/> <hr/>	<hr/> <hr/>

Approved by the Trustees on 17-3-22..... and signed on its behalf by:

L. Rawlings.....
Louise Rawlings

Further details of the Charity's funds are given on pages 6 and 7.

The annexed notes form part of these financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST AUGUST 2021

	Note	Total Funds 2021 £	Total Funds 2020 £
Incoming resources			
Donations, legacies & similar incoming resources	5	100,204	75,722
Other income	5	1,000	10,000
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Total funds carried forward		<u>£106,858</u>	<u>£86,805</u>

Details of incoming resources and resources used are given in notes 5 and 6 to the financial statements.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

DETAILED ANALYSIS OF MOVEMENTS IN FUNDS

FOR THE YEAR ENDED 31ST AUGUST 2021

	2021		2020	
	£	£	£	£
General Fund				
Balance B/fwd	86,805		82,257	
(Deficit)/Surplus for the year	<u>20,053</u>		<u>4,548</u>	
		106,858		86,805
Restricted Fund				
Balance B/fwd	-		-	
Surplus for the year	<u>-</u>		<u>-</u>	
		-		-
Total funds at 31st August 2021		<u><u>£106,858</u></u>		<u><u>£86,805</u></u>

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST AUGUST 2021

1. Accounting Policies

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value and in accordance with applicable accounting standards. In preparing the financial statements the Charity follows best practice as set out in the Statement of Recommended Practice "Accounting and Reporting by Charities (SORP) issued in 2015".

Incoming Resources

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Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

Fund Accounting

General Funds are unrestricted funds, which are available for use at the discretion of the Trustees for particular purposes, the aim and use of each designated fund is set out in the notes to the financial statements.

Restricted Funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes, the cost of raising and administering such funds are charged against the specific fund, the aim and use of each restricted fund as set out in the notes to the financial statements.

2. Taxation

The Trust is a registered Charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

3. Analysis of Employee Costs:

	2021	2020
	£	£
Salaries & Pension contributions	69,355	70,849

No employee received emoluments of over £60,000 during the year (2020 nil).

The average number of full-time equivalent employees for the period was 7 (2020 – 7).

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

4. Related Party Transactions

None of the Trustees were paid any remuneration or expenses by the Charity during the year.

5. Incoming Resources

	Unrestricted Fund	Restricted Fund	Total 2021 £	Total 2020 £
Notes				
Donations, legacies & similar incoming resources				
Fees Received	1,160	-	1,160	6,158
Government Funding	97,365	-	97,365	69,564
Fund Raising	1,165	-	1,165	-
Donations	100	-	100	-
Misc income	<u>414</u>	-	<u>414</u>	<u>-</u>
	100,204	-	100,204	75,722
Other Income				
Grant	1,000	-	1,000	10,000
Investment Income				
Interest	<u>10</u>	=	<u>10</u>	<u>-</u>
Total incoming resources	<u>£101,214</u>	=	<u>£101,214</u>	<u>£85,722</u>

6. Total Resources Expended

	2021 £	2020 £
<u>Costs directly allocated to Activities</u>		
Utilities	1,605	1,715
General Expenses	1,427	2,062
Trips & Entertainment	642	1,257
Insurance	425	419
Catering	457	338
Consumables	235	384
Equipment	1,632	776
Office Costs	<u>2,309</u>	<u>1,134</u>
	8,732	8,085

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

6. Total Resources Expended (continued)

	2021	2020
	£	£
<u>Support Costs allocated to Activities</u>		
Legal & Professional	857	-
Recruit & Training Costs	788	559
Staff Salaries & Pensions	69,355	70,849
Depreciation	<u>1,429</u>	<u>1,681</u>
	<u>72,429</u>	<u>73,089</u>
	<u>£81,161</u>	<u>£81,174</u>

7. Tangible Fixed Assets

	Land & Buildings £	Plant & Machinery etc £	Total £
Cost:			
At 1st September 2020	32,193	13,192	45,385
Additions in year	-	-	-
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
At 31st August 2021	32,193	13,192	45,385
	<u>32,193</u>	<u>13,192</u>	<u>45,385</u>
Accumulated depreciation	-	3,663	3,663
Depreciation in year	-	1,429	1,429
	<u>-</u>	<u>3,663</u>	<u>3,663</u>
	-	5,092	5,092
	<u>-</u>	<u>5,092</u>	<u>5,092</u>
Net book value:			
At 31st August 2020	<u>£32,193</u>	<u>£ 9,529</u>	<u>£41,722</u>
	<u>£32,193</u>	<u>£ 9,529</u>	<u>£41,722</u>
At 31st August 2021	<u>£32,193</u>	<u>£ 8,100</u>	<u>£40,293</u>
	<u>£32,193</u>	<u>£ 8,100</u>	<u>£40,293</u>

Land and buildings are freehold.

STEPPING STONES PRE-SCHOOL LEVERINGTON CHARITY

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31ST AUGUST 2021

8. Analysis of Fund Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u>
Tangible Fixed Assets	40,293	-	40,293
Current Assets	66,565	-	66,565
Current Liabilities	<u>-</u>	<u>=</u>	<u>-</u>
	<u>106,858</u>	<u>=</u>	<u>106,858</u>

The Unrestricted Funds of the Charity may be applied for any charitable purpose at the discretion of the Trustees.

9. Analysis of Debtors

	2021 £	2020 £
Prepayment	<u>£ -</u>	<u>£ -</u>

10. Analysis of Creditors

	2021 £	2020 £
Accounts Accrual	<u>-</u> <u>£ -</u>	<u>-</u> <u>£ -</u>