

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs**

MHA Monahans  
Statutory Auditor  
Chartered Accountants  
Lennox House  
3 Pierrepont Street  
Bath  
BA1 1LB

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

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for the Year Ended 31 March 2021**

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**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs (Registered number: 02724493)**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Stepping Stones provides a high quality care and learning environment for pre-school age children with a variety of special needs who have been assessed and referred to the group by health and service professionals and parents.

Our aim is to provide a safe and stimulating play environment for pre-school children with special needs, to enable them to achieve their full potential.

This is achieved by:

Valuing all children as unique

Working in partnership with parents and professionals to provide timely and appropriate support

Ensuring that the children access enriched and personalised learning experiences through play

Developing professional and committed workforce that continues to meet their needs

Creating a sustainable and cost-effective approach to service delivery

**Significant activities**

Since April 2020 Stepping Stones has had to review and adapt our service provision due to the Covid 19 pandemic and lockdowns. Following the first lockdown Stepping Stones closed all in house sessions to children, moving some services on line. Sessions recommenced in June 2020. On reopening our priority was to keep everyone safe and to reduce the risk of contracting or spreading Covid-19. As such we put into place some changes to our practice and increased protective measures. Children and staff were placed in "bubbles" and contacts minimised.

Unfortunately we were unable to continue the Stay and Play sessions for children aged 0-2 years. Parent's/carers were offered the opportunity to attend weekly sessions via Zoom to meet other parents and receive support from Stepping Stones.

The Paediatric, Speech and Language, Physiotherapy and Occupational services were unable to make in person visits during the year and consultations with them were made either by phone or the TEAMS/Zoom platforms. This has created different ways of partnership working.

As we were unable to offer children dual placements (ie sessional support at Stepping Stones and a local mainstream nursery) we offered children attending sessions at Stepping Stones increased session time of up to 15 hours per week. We continued to provide support for children who would under normal circumstances have returned to Stepping Stones in September 2020 through increased Outreach support to settings. In-Reach and Outreach provision has been affected by Covid restrictions and the majority of support to mainstream settings has been via telephone or TEAMS meetings.

The Management Committee continued to meet regularly during the year via ZOOM to ensure that all aspects of the Management of Stepping Stones continued to be discussed and monitored. This included regular reporting on our income and expenditure against budget predictions. The annual AGM also took place in July 2020 via an online ZOOM meeting.

Stepping Stones continues to use the Bristol Standards Quality Assurance model to reflect on and evaluate our practice and we have achieved the Quality validation for 2020/2021 (for the 17th consecutive year).

Professional development is a high priority. Regular supervision and appraisals encourage each member of the team to reflect on and evaluate their own professional practice and opportunities for professional development.

**Safeguarding**

All staff undertake regular internal and external safeguarding training and our policies and procedures are regularly discussed and reviewed at team/Management Committee meetings.

During Covid lockdowns we prioritised liaison with agencies to support those vulnerable but harder to reach families.

Stepping Stones has taken measures to ensure we remain GDPR compliant.

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
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**Report of the Trustees  
for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

Stepping Stones provides the West Wiltshire Community with the specialist enabling environment required to support the development of individual children with complex needs. This support is different from and in addition to that normally found in early years settings. Working in partnership with experienced and skilled staff, individual children's development is enhanced through a multiagency approach.

Our enabling environment with access to high levels of adult support, specialist equipment and resources ensures individual children gain greater opportunities to engage in all areas of the Early Years Foundation Stage.

Stepping Stones is committed to ensuring that each child is supported to develop their full potential in the prime areas of learning:

- Communication and Language
- Personal, Social and Emotional Development
- Physical development

Ongoing awareness of every child's individual needs and stage of development ensures that every step (however small) is celebrated, progress is recorded and shared while next steps are planned to ensure we build on each child's strengths.

Stepping Stones endeavours to provide at all times a child/family centred approach where parents/carers feel empowered to make well informed decisions about their child.

The Trustees' commitment with regard to the Charities Act S17 (5) 2011 and the Charity Commission's public benefit guidance remain ongoing.

**Volunteers**

Due to the Covid pandemic we did not have volunteers supporting sessions at Stepping Stones for the majority of the year. We are hoping that our volunteer numbers will increase again in the future.

**Achievements and performance**

Stepping Stones has continued to respond positively to the demand for Assessment and Specialist support for Pre-school children with additional needs, offering a service to children and families in accordance with our mission statement despite the challenges that the Covid pandemic has presented throughout the whole of this financial year. When possible we have opened for a minimum of 10 sessions per week, adapting our provision throughout the year to maximise capacity and continuing to provide access to Outreach and Professional development opportunities.

Stepping Stones was closed for sessional support to children in April 2020 until the beginning of June 2020 when we reopened sessions to a limited number of children. During this time Stepping Stones supported children and families via weekly telephone calls, Tapestry On line Journals and via the development of a You Tube channel which provided ideas for activities.

As children were unable during the whole of the year April 2020 - March 2021 to attend dual placements due to Covid 19 restrictions some families chose to access all their nursery provision in their local mainstream setting. The total number of children accessing the service this year was 128 including Assessment and Outreach. Our catchment area is restricted geographically to the West Wiltshire area.

Stepping Stones is rated as Outstanding across all areas in our inspection by Ofsted (Jan 2020) The inspector highlighted that "children flourish in the extremely nurturing and caring environment" and children make excellent progress based on their individual starting point".

**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

**FINANCIAL REVIEW**

Principal sources of funding  
Service Level Agreement - Core funding from Wiltshire Council  
Nursery Education Grant (NEG)  
Disability Access fund (DAF)

Stepping Stones is very well recognised and supported locally and this has been reflected in the number of donations/grants that we have been able to secure over the year despite our inability to organise fundraising events due to the national lockdown. In these difficult times for all charities and business we have been grateful for all the support we have received.

**Review of Financial Affairs**

The net movement of funds for the year ending 31st March 2021 amounted to £1,736 (2020 £19,155). Our financial position remains good and we have sought alternative ways to successfully fundraise within the limitations of lockdown. Operational costs continue to be tightly controlled and, despite the need for enhanced cleaning and expenditure on PPE/consumables, have remained in line with previous years. Costs continued to be reviewed at each Management Committee meeting.

**Fixed Assets**

The changes in fixed assets during the year are summarised in the notes to the accounts

**Reserves policy and risk management**

The reserves policy of the charity in the medium term is to expend resources in line with income generated in the year and maintain reserves equivalent to approximately six months expenditure.

An annual budget is produced for each financial year against which performance is continually monitored.

At the regular meetings of the Management Committee a cash flow report for the year to date is produced, comparison with the budget made and an update of the likely year end outcome discussed.

Sufficient controls and systems are in place to ensure the security and efficient use of the charity's assets. Additional bank accounts have been opened to ensure funds in each account are kept below £85,000 to minimise any losses in the event of a future bank collapse.

The Trustees annually review the charity's activities and assess the opportunities available to the charity and the risk to which it is exposed. As a result of this process, the Trustees have implemented a risk management strategy which comprises:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks and any potential impact on the charity.

All Trustees give up their time freely and no remuneration or benefit was paid in the year.

**FUTURE DEVELOPMENT**

The outcome for the financial year concluded exceeded expectations and we had a better outcome than predicted when a revised budget had to be hastily drawn up and agreed at the beginning of the Covid 19 pandemic. Our expected loss was much lower than predicted and can be absorbed by the substantial reserves held.

In a very uncertain times when all plans and activities were severely compromised by the Covid 19 pandemic we have managed to remain in a strong financial position ready to reopen all our services fully in September 2021.

As long as no further restrictions are introduced we are planning to:

- Resume Home visits to children referred to Stepping Stones prior to offering an Assessment
- Offer children dual placements, working closely with their mainstream settings
- Resume Baby Stay and Play sessions for our youngest children aged 0-2years.
- Welcome In reach visits from Mainstream settings
- Hold more Face to Face meeting where possible but continuing to offer and join meeting via TEAMS/ZOOM if/when appropriate.

**Stepping Stones - West Wiltshire**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**OBJECTIVES AND ACTIVITIES**

Our 3 year contract (with a possible 2 year extension) with Wiltshire Council to provide specialised support for early years children with SEND (Special Educational Needs/Disability runs until March 2022 and discussion will take place during the year to ensure continued provision. Wiltshire Council are keen to evidence outcomes and drive improvements through the Inclusion agenda and the creation of a SEND system of excellence. We will continue to work with them to enhance and develop services.

Our core funding continues to fall short of the level of income required to provide the service but we will continue to seek the additional funding necessary to make up this shortfall through fundraising activity/grant application and the use of our reserves.

Access to the outdoor learning environment has proved invaluable during the current pandemic and we are therefore concentrating much of our fundraising efforts during the coming year to secure funding to improve and refresh our outdoor play area. We will be seeking grant funding and launching our first Crowdfunding appeal.

After nearly 16 years as Chair, Martin Coles stepped down in November 2020. The position of chair was transferred to Claire Wells who is committed to ensuring that Stepping Stones continues with the objectives of the charity and our commitment to provide support for early years special needs children and their parents and carers.

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and staff. Stepping Stones will continue to review and adapt as we gradually move out of Covid restrictions to ensure the sustainability of the charity and to ensure the children and families continue to access the support and services they need.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity's objects and provisions are regulated by the Memorandum and Articles of Association dated 19 June 1992, the date of incorporation. It was registered with the charity commission on 3 July 1992 and is listed in the central register of charities as registered charity number 1012556. The Articles of Association were amended by special resolution on 18 November 2015.

**Legal and administrative details**

Stepping Stones West Wiltshire Opportunity Group for Children with Special Needs Limited is a company limited by guarantee and is governed by its memorandum and articles. In the event of the company being wound up, each member is required to contribute an amount not exceeding £1.

**Organisation**

The Charity is managed by a management committee and from this a Chairman, Treasurer and Company Secretary are chosen. Trustees are elected by members of the Company at the Annual General Meeting or by agreement during the year.

**Recruitment, appointment and training of new trustees**

The need for relevant skills on our management committee is clear: accordingly, we seek representatives from past and present parents of children who attend Stepping Stones, the professions that support Stepping Stones, and those with relevant knowledge and experience that can help guide and support our future development.

As a committee we recognise that the replacement of volunteers is an area that needs urgent input and are looking at ways to recruit more volunteers to the management committee during the next financial year

New trustees will be given every opportunity to spend time with other Trustees of the charity and will be inducted on the procedures and practices accordingly. Specific training will be tailored to the individual's needs and requirements.

**Stepping Stones - West Wiltshire**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02724493 (England and Wales)

**Registered Charity number**  
1012556

**Registered office**  
Stepping Stones  
Longfield Children's Centre  
Broadcloth Lane  
Trowbridge  
Wiltshire  
BA14 7HE

**Trustees**  
T D Adlam  
M D Coles (resigned 26.11.20)  
S Coles  
A C Gratton  
F Ladd  
Y C Stutchbury (resigned 15.7.20)  
G A Williams  
S Spittles  
C Wells  
C Love  
N Dommett (appointed 26.11.20)

**Company Secretary**  
Mrs B J Jansen

**Auditors**  
MHA Monahans  
Statutory Auditor  
Chartered Accountants  
Lennox House  
3 Pierrepont Street  
Bath  
BA1 1LB

**Bankers**  
CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Mailing  
Kent ME19 4JQ

Shawbrook Bank Limited  
Warley Hill Business Park  
Brentwood  
Essex CM13 3BE

Hodge Bank Limited  
29 Windsor Place  
Cardiff CF10 3BZ

Close Brothers Limited  
10 Crown Place  
London EC2A 4FT

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, MHA Monahans, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on .....01 July 2021..... and signed on its behalf by:



.....  
C Wells - Trustee

**Report of the Independent Auditors to the Members of**  
**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs**

**Opinion**

We have audited the financial statements of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of**  
**Stepping Stones - West Wiltshire**  
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**Special Needs**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of**  
**Stepping Stones - West Wiltshire**  
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**Special Needs**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the charitable company and sector, we identified that the principal risks of non-compliance with laws and regulations related to company and charity legislation, and we considered the extent to which non-compliance might have a material effect on the financial statements of the charitable company. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Statement of Recommended Practice and the Companies Act 2006 .

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to potential lack of segregation of duties, bookkeeping errors and management bias in accounting estimates and judgemental areas of the financial statements. Audit procedures performed by the audit engagement team included:

- Enquiry of management and those charged with governance about any known or suspected instances of non-compliance with laws and regulations and fraud;
- Reviewing minutes of meetings of those charged with governance and any correspondence with The Charity Commission;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing analytical procedures to identify any unusual or unexpected relationship that might indicate a risk of material misstatement due to fraud;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Laura Green (Senior Statutory Auditor)  
for and on behalf of MHA Monahans  
Statutory Auditor  
Chartered Accountants  
Lennox House  
3 Pierrepont Street  
Bath  
BA1 1LB

Date: .....12/07/2021.....

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants and Donations	2	180,627	3,734	184,361	201,732
Other income	3	2,551	10,683	13,234	4,637
Investment income	4	2,841	-	2,841	2,291
<b>Total</b>		<u>186,019</u>	<u>14,417</u>	<u>200,436</u>	<u>208,660</u>
 <b>EXPENDITURE ON</b>					
Raising funds		-	-	-	128
<b>Charitable activities</b>					
Operational costs		185,989	12,711	198,700	189,377
<b>Total</b>		<u>185,989</u>	<u>12,711</u>	<u>198,700</u>	<u>189,505</u>
<b>NET INCOME</b>		30	1,706	1,736	19,155
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		279,560	866	280,426	261,271
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>279,590</u></u>	<u><u>2,572</u></u>	<u><u>282,162</u></u>	<u><u>280,426</u></u>

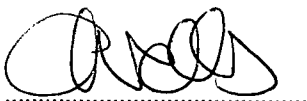
**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs (Registered number: 02724493)**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	1,158	1,080	2,238	1,125
<b>CURRENT ASSETS</b>					
Debtors	10	84	1,285	1,369	1,457
Cash at bank and in hand		283,865	207	284,072	284,014
		<u>283,949</u>	<u>1,492</u>	<u>285,441</u>	<u>285,471</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(5,517)	-	(5,517)	(6,170)
<b>NET CURRENT ASSETS</b>		<u>278,432</u>	<u>1,492</u>	<u>279,924</u>	<u>279,301</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>279,590</u>	<u>2,572</u>	<u>282,162</u>	<u>280,426</u>
<b>NET ASSETS</b>		<u>279,590</u>	<u>2,572</u>	<u>282,162</u>	<u>280,426</u>
<b>FUNDS</b>	12				
Unrestricted funds				279,590	279,560
Restricted funds				2,572	866
<b>TOTAL FUNDS</b>				<u>282,162</u>	<u>280,426</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 01 July 2021 and were signed on its behalf by:



.....  
C Wells - Trustee

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

**Notes to the Financial Statements  
for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

**Income**

Local authority funding (grant income) is recognised in the Statement of Financial Activities in the period to which the funding relates. All other income is recognised in the Statement of Financial Activities on a receipts basis.

**Government grants**

Government grant income in relation to the coronavirus job retention scheme is accounted for under the accruals model and is recognised in the period in which it becomes receivable, shown in the income statement under other income.

**Expenditure**

All expenditure, other than that which is capitalised, is included in the Statement of Financial Activities on an accruals basis as a liability is incurred. The VAT element of expenditure cannot be recovered and is reported as part of the expenditure to which it relates.

Resources expended are allocated to the particular activity where the cost is clearly identifiable as relating to that activity. General overheads and support costs are apportioned to activities in proportion to the number of staff in each area of activity.

**Tangible fixed assets**

All fixed assets are initially recorded at cost. Items with a cost below £100 are not capitalised. Impairment tests are only performed when there has been some indication that an impairment has occurred.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value over its expected useful life. The assets have been depreciated at 25% on the straight line basis.

**Taxation**

No corporation tax is charged in these accounts due to the charitable status of the company.

**Fund accounting**

The company has various types of funds for which it is responsible, and which require separate disclosure. These are as follows:

- Unrestricted funds are available to use at the discretion of the trustees in furtherance of the objects of the charity.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**2. GRANTS AND DONATIONS**

	2021 £	2020 £
Local authority funding	75,596	75,596
Nursery education grant	69,347	67,639
DAF funding	15,375	32,595
EYPP	968	1,276
Other donations and grants	23,075	24,626
	<u>184,361</u>	<u>201,732</u>

**3. OTHER INCOME**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fundraising events	1,232	-	1,232	3,103
Other income	1,319	10,683	12,002	1,534
	<u>2,551</u>	<u>10,683</u>	<u>13,234</u>	<u>4,637</u>

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Deposit account interest	2,841	-	2,841	2,291
	<u>2,841</u>	<u>-</u>	<u>2,841</u>	<u>2,291</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors' remuneration	1,960	1,640
Depreciation - owned assets	1,293	1,335
	<u>1,960</u>	<u>1,335</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2020: £nil). The trustees did not have any expenses reimbursed during the year (2020: £nil).

One trustee had a child enrolled at Stepping Stones during the year (2020 none).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Stepping Stones - West Wiltshire  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**7. STAFF COSTS**

	2021	2020
	£	£
Wages and salaries	177,462	160,105
Social security costs	3,204	3,253
Other pension costs	2,112	1,806
	182,778	165,164
	182,778	165,164

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	5	4
Education	13	13
	18	17
	18	17

No employees received emoluments in excess of £60,000 (2020: No employees)

**8. COMPARATIVES FOR 31 MARCH 2019 FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants and Donations	198,232	3,500	201,732
Other income	4,637	-	4,637
Investment income	2,291	-	2,291
<b>Total</b>	205,160	3,500	208,660
<b>EXPENDITURE ON</b>			
Raising funds	128	-	128
<b>Charitable activities</b>			
Operational costs	185,696	3,681	189,377
<b>Total</b>	185,824	3,681	189,505
<b>NET INCOME/(EXPENDITURE)</b>	19,336	(181)	19,155
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	260,224	1,047	261,271
<b>TOTAL FUNDS CARRIED FORWARD</b>	279,560	866	280,426

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**9. TANGIBLE FIXED ASSETS**

	Equipment £
<b>COST</b>	
At 1 April 2020	45,565
Additions	2,406
Disposals	(12,295)
	35,676
At 31 March 2021	35,676
<b>DEPRECIATION</b>	
At 1 April 2020	44,440
Charge for year	1,293
Eliminated on disposal	(12,295)
	33,438
At 31 March 2021	33,438
<b>NET BOOK VALUE</b>	
At 31 March 2021	2,238
At 31 March 2020	1,125

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Prepayments and accrued income	1,369	1,457
	1,369	1,457

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Social security and other taxes	1,041	1,572
Other creditors	429	-
Accruals and deferred income	4,047	4,598
	5,517	6,170

**12. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	279,560	30	279,590
<b>Restricted funds</b>			
Restricted Funds	150	1,128	1,278
Imperial Charity	202	(76)	126
Lloyds Assesment Packs	55	-	55
St James Trust	-	750	750
Eduserv	240	19	259
Tesco Groundworks	219	(115)	104
	866	1,706	2,572
<b>TOTAL FUNDS</b>	<b>280,426</b>	<b>1,736</b>	<b>282,162</b>

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
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**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**12. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	186,019	(185,989)	30
<b>Restricted funds</b>			
Restricted Funds	11,417	(10,289)	1,128
Imperial Charity	-	(76)	(76)
St James Trust	1,000	(250)	750
Westbury Town Council	2,000	(2,000)	-
Eduserv	-	19	19
Tesco Groundworks	-	(115)	(115)
	<u>14,417</u>	<u>(12,711)</u>	<u>1,706</u>
<b>TOTAL FUNDS</b>	<u>200,436</u>	<u>(198,700)</u>	<u>1,736</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	260,224	19,336	279,560
<b>Restricted funds</b>			
Restricted Funds	-	150	150
Imperial Charity	315	(113)	202
Lloyds Assesment Packs	55	-	55
Eduserv	343	(103)	240
Tesco Groundworks	334	(115)	219
	<u>1,047</u>	<u>(181)</u>	<u>866</u>
<b>TOTAL FUNDS</b>	<u>261,271</u>	<u>19,155</u>	<u>280,426</u>

**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,160	(185,824)	19,336
<b>Restricted funds</b>			
Restricted Funds	200	(50)	150
Imperial Charity	-	(113)	(113)
St James Trust	2,500	(2,500)	-
Westbury Town Council	800	(800)	-
Eduserv	-	(103)	(103)
Tesco Groundworks	-	(115)	(115)
	<u>3,500</u>	<u>(3,681)</u>	<u>(181)</u>
<b>TOTAL FUNDS</b>	<u><u>208,660</u></u>	<u><u>(189,505)</u></u>	<u><u>19,155</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	260,224	19,366	279,590
<b>Restricted funds</b>			
Restricted Funds	-	1,278	1,278
Imperial Charity	315	(189)	126
Lloyds Assessment Packs	55	-	55
St James Trust	-	750	750
Eduserv	343	(84)	259
Tesco Groundworks	334	(230)	104
	<u>1,047</u>	<u>1,525</u>	<u>2,572</u>
<b>TOTAL FUNDS</b>	<u><u>261,271</u></u>	<u><u>20,891</u></u>	<u><u>282,162</u></u>

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	391,179	(371,813)	19,366
<b>Restricted funds</b>			
Restricted Funds	11,617	(10,339)	1,278
Imperial Charity	-	(189)	(189)
St James Trust	3,500	(2,750)	750
Westbury Town Council	2,800	(2,800)	-
Eduserv	-	(84)	(84)
Tesco Groundworks	-	(230)	(230)
	<u>17,917</u>	<u>(16,392)</u>	<u>1,525</u>
<b>TOTAL FUNDS</b>	<u><u>409,096</u></u>	<u><u>(388,205)</u></u>	<u><u>20,891</u></u>

**RESTRICTED FUNDS ANALYSIS**

**Explanation of restricted funds:**

Wiltshire Council provided £1,500 towards extra cleaning and PPE costs in the year.

St James Trust provided £1,000 towards the cost of 2 new laptops. These were purchase in October 2020 and included in fixed assets.

Westbury Town Council provided £2,000 towards Outreach provision which was used to fund and develop outreach support during lockdown including the creation of a Youtube channel and videos.

£1,005 was received in the year for the free school meals initiative. This was done by purchasing supermarket vouchers for those eligible families.

£734 was received for the government job retention scheme.

Autonomy care Ltd £1,000 and Jan Latham £178 paid towards the cost of a fundraising trip to Everest base camp to raise money for Stepping Stones.

Sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restrictions.

**13. CONTINGENT LIABILITIES**

The committee were not aware of the existence of any contingent liabilities at the balance sheet date.

**Stepping Stones - West Wiltshire  
Opportunity Group for Children with  
Special Needs**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**15. POST BALANCE SHEET EVENTS**

The Covid-19 pandemic has continued to have an unprecedented impact on business and the economy nationally. The activities of the charity continue to be compromised by the pandemic but the financial impact of the pandemic has not impacted reserves. The trustees consider the continuing government restrictions to be a non-adjusting event after the reporting period, and that it will not have a material effect on the charity's ability to continue as a going concern.