

REGISTERED COMPANY NUMBER: 02724493 (England and Wales)  
REGISTERED CHARITY NUMBER: 1012556

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2024**

**for**

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

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

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

**Contents of the Financial Statements  
for the Year Ended 31 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 to 16
<b>Detailed Statement of Financial Activities</b>	17 to 18

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

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

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 2024. 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 activities**

The objective for which Stepping Stones is established is to provide a safe and stimulating play environment for pre-school children with special needs by

- (1) promoting their care and safety;
- (2) promoting their education and promoting parental/care givers involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and care givers

The Management Committee continues to meet the objectives of the charity by providing high quality facilities and qualified staff. We provide sessional specialist support on our premises for children aged 2-5 and Stay and Play sessions for children aged under 2 where children are accompanied by a parent/carer. Our catchment area is restricted to West Wiltshire.

Stepping Stones continues to provide substantial benefits to children and families in the West Wiltshire. With multi-agency working we can help ensure the best outcomes for children and their families. At every opportunity we support the inclusion of children with additional needs into their local community providing information support and advice. Referring and signposting to relevant agencies as appropriate.

Stepping Stones works hard to ensure that best outcomes are achieved for all children and that they have a successful transition into their school placement or mainstream nursery setting through Inreach and Outreach support.

Stepping Stones has facilitated and provided a well-respected DSC service for West Wiltshire since 2007. Stepping Stones as an Opportunity Group has been operating with Local Authority funding since 1976.

Ofsted Accreditation of Outstanding Provision have been achieved for consecutive Inspection years in 2020, 2015, 2010, 2007/8.

Bristol Standards Quality Assurance Accreditation of Reflective Practice has been awarded annually since 2007. We use the Bristol Standard model as a tool to monitor the impact of our service and how we work so that we can continue to adapt and embrace best practice

We are also members of the National SEND Providers Forum - Dingley's Promise. We are invested in this to highlight children's rights, challenge discriminatory practice and ensure that children with SEND are considered as a specific group.

**Safeguarding**

An effective safeguarding culture is embedded where all staff have confidence in their accountability and shared responsibility for keeping children safe. Policies procedures and training have been updated as required. Policies and procedures are regularly discussed and reviewed at whole staff team/Management Committee meetings.

All staff continue to undertake regular internal and external safeguarding training.

All staff have a comprehensive understanding of how to keep children safe, and know their responsibilities to protect children.- Ofsted 22.01.20

Stepping Stones has taken measures to ensure we remain GDPR complaint

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**Volunteers**

Stepping Stones has used a small number of volunteers within the playroom sessions this year. We have welcomed Student Health Visitors/nurses/trainee EP's who have spent some time with us to develop their understanding of children who present with additional needs.

**Trustees**

Strong governance is encouraged and the Trustees meet for regular face to face meetings where minutes are taken and shared, Trustees can successfully reflect on and monitor actions, plan for the future, addressing any concerns that may arise.

All Trustees have a clear understanding of their responsibilities in delivering the District Specialist Centre Service specification for West Wiltshire to support children with SEND and their parent/Carers.

Trustees are encouraged to take advantage of any training available to help them fulfil their duties and responsibilities.

The Trustees continue to recognise the difficulties in recruiting volunteers especially to sit on the Management Committee as Trustees and are continuing to seek new ways to recruit more members.

**Additional value for money**

As an established local charity well known to and well supported by the West Wiltshire community our excellent reputation both attracts income through fundraising and grants and provides Parent/Carers with confidence that their child's needs and their own concerns will be represented and addressed.

Stepping Stones provided additional income through fundraising and the receipt of charitable funds and donations to supplement core funding received from Wiltshire Council including grants for specific projects that were identified throughout the year which included grants to help cover the cost of provision for earliest intervention through sessional support for 0 - 3yrs. Stay and Play sessions enable parent/carers to meet other families and establish new networks of support independent of Stepping Stones. (St James Trust)

Purchase of new playroom equipment (Westbury Town Council)

Purchase towards sensory equipment for an additional sensory room (Melksham without Town council and Imperial charity)

Reduced costs due to the donation of new equipment and resources provided via our Amazon wish list through community support. (Shanleys, Parents and well-wishers)

Additional support for the parent/carers of SEND children outside of the specified service. Meeting additional costs incurred through Home visits and time allocated for individual support through 1:1 advice, DLA applications.

Increased flexibility in adapting to change.

As a small reflective organisation, we can actively review our offer to children and families throughout the Financial year. Responding quickly to new opportunities and challenges ensures we can continue to meet the DSC service specification whilst having the greatest impact on service users.

A high adult:child ratio optimises interaction and learning opportunities to model and support engagement in communication, play and learning. Adult to child ratios in each session are differentiated to reflect the requirements for each child to be enabled to take part and to develop skills. Adult:child ratios are usually 1:2 but can be 2:1 for required medical or behaviour interventions. Session planning re staffing requirements is regularly reviewed as a timely response to extending capacity.

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

**Report of the Trustees**  
**for the Year Ended 31 March 2024**

**ACHIEVEMENT AND PERFORMANCE**

**Achievements and performance**

Stepping Stones has a contract with the Local Authority – Wiltshire Council. We work in partnership with local Health, Education and Social Care professionals. Stepping Stones provides assessment, therapy and specialist learning support for children referred to us due to concerns regarding delayed development.

We welcome and support children with a wide variety of additional needs including sensory and physical impairments and social and communication disorders. Children can attend Stepping Stones sessions for a maximum of 5 hours per week and will also be supported to attend and thrive in their local early years provision.

We have many specialist resources available to support successful interventions for the children who attend our Specialist Centre including:

Well-equipped Sensory Rooms providing a wide range of visual, auidial and tactile resources.

A stimulating and enticing outside learning environment providing a wide range of equipment.

Adjustable and varied seating options and tables to support appropriate positioning for independence, attention and learning.

Alternative and Augmentative Communication aids and resources.

New Resources and Training opportunities are sourced to ensure support and interventions provided remain current and in line with best practice.

Staff meetings provide a platform for reflection and planning through team discussion. All team members are encouraged to reflect on their own practice during supervision and group meetings and to contribute to the development of our service.

Through robust supervision and Appraisal staff training requirements and personal and professional development opportunities have been identified and met.

The Team have used the Bristol Standards model to review our progress within the areas of

Equality and Inclusion

Partnership with parents and the Local Community

Accountability, Monitoring and Impact

During the year we have promoted inclusion by encouraging others to recognise that differentiated support for children with additional needs is a fundamental right for each child and not an option. We promote the United Nations Convention of the rights of all children through our web site, parents' packs, documentation and directly through our practice.

The Stepping Stones team ensure that regardless of similar developmental concerns or diagnosis each child is treated as an individual who is entitled to have their strengths celebrated and needs recognised and met. Additionally, we have demonstrated professional curiosity about the family circumstances to ensure that we understand concerns or what potential barriers may prevent families from understanding or accessing recommended support for their child.

Over the year we have continued to provide information and support to enable children with additional needs to access the local nursery provision that their parents/carers want to access and are entitled to. We provide transition support planning and an Outreach service to help support each child and family to have a positive experience of inclusion in their local early years setting. This is done by helping to share a positive view of how reasonable adaptations to existing provision can be made. This builds confidence in our early years colleagues and parents in ensuring successful inclusion.

During the year we have successfully made progress against the targets we previously set ourselves by

Redesignation of a room into an additional sensory room

Completed Phase 3 of the garden renovation project by the installation of new sensory panels.

Arranged an extended transition within the administration team to cover the retirement of a senior member of the team to ensure continuity of service.

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

Identified a clear service specification with Wiltshire Council for our District Specialist Centre role.

Celebrated "peer review".

Team members have completed Training and have competence in advising on and using:

Derbyshire Language Scheme

Picture Exchange Communication Strategy

Pictures are Powerful

Makaton levels 1 and 2

Clinical skills covering Tracheostomy, Epilepsy, Enteral Feeding

Attention Autism

Curiosity Programme

TEACCH strategies

Manual Handling

Down Syndrome Education

Five to Thrive

Understanding Mental Health in the Early Years

Managing eating and drinking difficulties in children with complex needs

Safeguarding at the appropriate level.

Paediatric First Aid

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FINANCIAL REVIEW**

**Financial Review**

Based on the current economic climate and our robust financial position the trustees have decided to continue to set aside sufficient funds to cover a lower level of six months operating costs and a higher level of 12 months as reserves. Our reserves policy will continue to be reviewed to reflect the future needs of the charity and to ensure our financial resilience. Unrestricted reserves at 31 March 2024 were £244,661 (2023 £265,722). Restricted reserves at 31 March 2024 were £nil (2023 £270).

With increased costs in all areas the Trustees decided to commit to increasing staff salaries in line with the percentage increase in the National Minimum wage from 1 April 2023. Nationally and locally it is increasingly difficult to recruit staff in the early years sector. The Trustees have decided to prioritise the retention of our highly qualified and experienced staff by offering a rate that is higher than many mainstream settings. It is recognized that this however may still not match rates available outside the industry. This has resulted in an increase to our salary budget.

Our current contract with Wiltshire Council was extended until 31 August 2024 and much time was devoted to the completion and submission of our bid to tender for the contract to continue to provide the District Specialist Centre service from September 2024. This uncertainty in the continuation of our contract meant that some financial decisions were put on hold and applications for grant funding delayed.

The award of the new contract shortly after the start of the new financial year (April 2024) has given us more financial sustainability and security and will hopefully overcome some of the fundraising challenges we have faced in the last year.

The net movement of funds for the year ending 31 March 2024 amounted to a deficit of £21,331 (2023 Deficit £6,640)

Operational costs continue to be reviewed and adjusted, as required, at each Management Committee meeting by the Trustees. Income/Expenditure records are kept monthly and monitored against budget forecasts.

We continually seek new ways to increase fundraising and have over the year attended many events to both increase our profile within the community and to raise vital funds to support our service provision.

We have continued to receive higher than expected income from

Universal Early Years Entitlement (NEG) for 3 and 4 year olds and eligible 2 year olds. This continue to reflect the high number of children who access sessional support at Stepping stones each week.

The allocation of Disability Access Funding (DAF) from parents.

Demand for our Stay and Play sessions (for children under 2) has continued to expand and we have had to limit attendance to 1 session per fortnight per child to meet this and ensure that children and their parents receive the attention and support needed. We currently run two sessions each week with an average of 26 children attending over each fortnight. These sessions are not funded by Wiltshire Council and we are grateful for the funding we receive from St James Trust towards running costs.

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**FUTURE DEVELOPMENTS**

**Future Developments**

Wiltshire Council has awarded Stepping Stones the contract to run the District Specialist Centre Service in West Wiltshire for the next 5 years with effect from 1 September 2024. Our current contract has been extended to run from April 2024 until 31 August 2024.

Within the Mobilisation period ie from April 24 until the start of the new contract we will ensure that Stepping Stones has reviewed planned provision and actioned any required adaptations to the service to ensure a seamless transition to meeting the new service specification for the start of September 2024.

We will:

meet with the Local Authority to present and agree effective service delivery arrangements.

review our Management Information System relating to delivery of the services compliant with the Authorities requirements.

ensure all documentation is completed and systems in place to deliver the service model.

sign up to Wiltshire Information Sharing Charter (WiSC)

We will be proactive in collaborating with other service providers to secure best procedures and practice in meeting the needs of children with SEND. Regular access to the Authority and Partner Organisations through both planned and required contact opportunities will ensure that relevant information can be shared and acted on promptly. We will arrange for visits to Stepping Stones and attend partner planning meetings to share case studies and review best practice.

With the consent of the Authority known Stakeholders will be contacted directly by email to advise them of the newly contracted DSC service available in their area. Information shared will emphasise our willingness to work in partnership with all parent/carers and partner organisations and clarify our entry and exit criteria.

Through our website and social media, we will promote the District Specialist Centre service and Stepping Stones will actively facilitate, attend and engage in stakeholder meetings.

New staff members employed at the start of the contract will through our safer recruitment procedure have qualifications and references checked to ensure they have appropriate skills and knowledge for their position and will complete our Induction programme.

Our future plans also include better monitoring of our environmental sustainability. In both the playrooms and office we need to be more aware of and monitor what impact purchasing decisions, and the use of disposable resources have on our environment.

The implications of the increase in the National Minimum Wage of 1 April 2024 have resulted in a comprehensive salary review for all staff. Trustees are keen to ensure that staff receive a competitive rate of pay within the Early Years sector in order to recruit into vacant positions and to retain our highly qualified staff. This salary review resulted in the uplifting of all staff salaries which will have an impact on our salary budget in the forthcoming year.

**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.

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

**Report of the Trustees  
for the Year Ended 31 March 2024**

**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  
A C Gratton  
F Ladd  
S Spittles  
C Wells  
C Love  
N Dommett  
Ms A Bush  
T Meadowcroft (appointed 11.10.23)  
J Ball (appointed 4.7.23)

**Company Secretary**  
Mrs B J Jansen

**Independent Examiner**

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

**Bankers**

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

Close Brothers Limited  
10 Crown Place  
London EC2A 4FT

Aldermore Bank Plc (Closed January 2024)  
Apex Plaza  
Forbury Road  
Reading RG1 1AX

Redwood Bank  
The Nexus Bldg Broadway  
Letchworth Garden City SG6 3TA

Approved by order of the board of trustees on 02/07/2024 and signed on its behalf by:



.....  
C Wells - Trustee

**Independent Examiner's Report to the Trustees of**  
**Stepping Stones - West Wiltshire**  
**Opportunity Group for Children with**  
**Special Needs**

**Independent examiner's report to the trustees of Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 in order to enable a proper understanding of the accounts to be reached.



James Gare

Monahans  
Chartered Accountants  
County Gate  
County Way  
Trowbridge  
Wiltshire  
BA14 7FJ

Date: 10/07/2024

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

**Statement of Financial Activities  
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Grants and Donations	2	195,312	3,510	198,822	200,293
Other income	3	3,915	546	4,461	5,034
Investment income	4	6,894	-	6,894	2,790
<b>Total</b>		<u>208,121</u>	<u>4,056</u>	<u>210,177</u>	<u>208,117</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	212	-	212	1,507
<b>Charitable activities</b>					
Pre-school		228,180	3,116	231,296	213,250
<b>Total</b>		<u>228,392</u>	<u>3,116</u>	<u>231,508</u>	<u>214,757</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	13	(22,271) 1,210	940 (1,210)	(21,331) -	(6,640) -
<b>Net movement in funds</b>		<u>(21,061)</u>	<u>(270)</u>	<u>(21,331)</u>	<u>(6,640)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		265,722	270	265,992	272,632
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>244,661</u>	<u>-</u>	<u>244,661</u>	<u>265,992</u>

The notes form part of these financial statements

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

**Balance Sheet**  
**31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	33,020	-	33,020	35,866
<b>CURRENT ASSETS</b>					
Debtors	11	91	-	91	2,480
Cash at bank and in hand		217,664	-	217,664	235,371
		<u>217,755</u>	-	<u>217,755</u>	<u>237,851</u>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(6,114)	-	(6,114)	(7,725)
<b>NET CURRENT ASSETS</b>		<u>211,641</u>	-	<u>211,641</u>	<u>230,126</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>244,661</u>	-	<u>244,661</u>	<u>265,992</u>
<b>NET ASSETS</b>		<u>244,661</u>	-	<u>244,661</u>	<u>265,992</u>
<b>FUNDS</b>	13				
Unrestricted funds				244,661	265,722
Restricted funds				-	270
<b>TOTAL FUNDS</b>				<u>244,661</u>	<u>265,992</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 ..... *02/03/2024* ..... and were signed on its behalf by:

  
.....  
C Wells - Trustee

The notes form part of these financial statements

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

**Notes to the Financial Statements  
for the Year Ended 31 March 2024**

**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. The majority of all other income is recognised in the Statement of Financial Activities on a receipts basis except where restricted donations have been promised and are outstanding at years end.

**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. 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 2024**

**2. GRANTS AND DONATIONS**

	2024	2023
	£	£
Local authority funding	75,596	75,596
Nursery education grant	81,359	69,129
DAF funding	27,324	25,600
EYPP	1,090	1,041
Other donations and grants	13,153	28,927
	<u>198,522</u>	<u>200,293</u>

**3. OTHER INCOME**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fundraising events	2,345	-	2,345	1,869
Other income	1,570	546	2,116	3,165
	<u>3,915</u>	<u>546</u>	<u>4,461</u>	<u>5,034</u>

**4. INVESTMENT INCOME**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Deposit account interest	6,894	-	6,894	2,790
	<u>6,894</u>	<u>-</u>	<u>6,894</u>	<u>2,790</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fundraising costs	230	-	230	1,507
Support costs	(18)	-	(18)	-
	<u>212</u>	<u>-</u>	<u>212</u>	<u>1,507</u>

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

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

	2024	2023
	£	£
Examiners fees	2,915	2,512
Depreciation - owned assets	7,714	6,718
Deficit on disposal of fixed assets	226	-
	<u>10,855</u>	<u>9,240</u>

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

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**7. TRUSTEES' REMUNERATION AND BENEFITS**

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2023: £nil). The trustees did not have any expenses reimbursed during the year (2023: £nil).

One trustee had a child enrolled at Stepping Stones during the year (2023: nil).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**8. STAFF COSTS**

	2024 £	2023 £
Wages and salaries	200,875	185,069
Social security costs	3,165	3,068
Other pension costs	2,566	2,318
	<u>206,606</u>	<u>190,455</u>

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

	2024	2023
Administration	5	5
Education	13	14
	<u>18</u>	<u>19</u>

No employees received emoluments in excess of £60,000 (2023: No employees)

**9. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Grants and Donations	188,696	11,597	200,293
Other income	2,186	2,848	5,034
Investment income	2,790	-	2,790
<b>Total</b>	<u>193,672</u>	<u>14,445</u>	<u>208,117</u>
<b>EXPENDITURE ON</b>			
Raising funds	329	1,178	1,507
<b>Charitable activities</b>			
Pre-school	206,902	6,348	213,250
<b>Total</b>	<u>207,231</u>	<u>7,526</u>	<u>214,757</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,559)	6,919	(6,640)
Transfers between funds	7,882	(7,882)	-
<b>Net movement in funds</b>	(5,677)	(963)	(6,640)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	271,399	1,233	272,632

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

<b>9. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>				
	Unrestricted fund £	Restricted funds £	Total funds £	
	<u>265,722</u>	<u>270</u>	<u>265,992</u>	
<b>10. TANGIBLE FIXED ASSETS</b>				
			Equipment £	
<b>COST</b>				
At 1 April 2023			77,979	
Additions			5,094	
Disposals			<u>(1,189)</u>	
At 31 March 2024			<u>81,884</u>	
<b>DEPRECIATION</b>				
At 1 April 2023			42,113	
Charge for year			7,714	
Eliminated on disposal			<u>(963)</u>	
At 31 March 2024			<u>48,864</u>	
<b>NET BOOK VALUE</b>				
At 31 March 2024			<u>33,020</u>	
At 31 March 2023			<u>35,866</u>	
<b>11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2024	2023	
		£	£	
Prepayments and accrued income		<u>91</u>	<u>2,480</u>	
<b>12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
		2024	2023	
		£	£	
Trade creditors		-	1,826	
Social security and other taxes		1,622	1,463	
Pension creditor		-	509	
Accruals and deferred income		<u>4,492</u>	<u>3,927</u>	
		<u>6,114</u>	<u>7,725</u>	
<b>13. MOVEMENT IN FUNDS</b>				
	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
<b>Unrestricted funds</b>				
General fund	265,722	(22,271)	1,210	244,661
<b>Restricted funds</b>				
Other restricted Funds	-	250	(250)	-
Imperial Charity	270	(270)	-	-
Westbury Town Council	-	960	(960)	-
	<u>270</u>	<u>940</u>	<u>(1,210)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>265,992</u>	<u>(21,331)</u>	<u>-</u>	<u>244,661</u>

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

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2024**

**13. 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	206,121	(228,392)	(22,271)
<b>Restricted funds</b>			
Other restricted Funds	796	(546)	250
Imperial Charity	-	(270)	(270)
St James Trust	2,000	(2,000)	-
Westbury Town Council	960	-	960
Garden Fund	300	(300)	-
	<u>4,056</u>	<u>(3,116)</u>	<u>940</u>
<b>TOTAL FUNDS</b>	<u><u>210,177</u></u>	<u><u>(231,508)</u></u>	<u><u>(21,331)</u></u>

**Comparatives for movement in funds**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	271,399	(13,559)	7,882	265,722
<b>Restricted funds</b>				
Other restricted Funds	1,178	(1,178)	-	-
Imperial Charity	-	2,029	(1,759)	270
Lloyds Assesment Packs	55	-	(55)	-
Westbury Town Council	-	400	(400)	-
Garden Fund	-	5,668	(5,668)	-
	<u>1,233</u>	<u>6,919</u>	<u>(7,882)</u>	<u>270</u>
<b>TOTAL FUNDS</b>	<u><u>272,632</u></u>	<u><u>(6,640)</u></u>	<u><u>-</u></u>	<u><u>265,992</u></u>

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	193,672	(207,231)	(13,559)
<b>Restricted funds</b>			
Other restricted Funds	2,848	(4,026)	(1,178)
Imperial Charity	2,029	-	2,029
St James Trust	3,500	(3,500)	-
Westbury Town Council	400	-	400
Garden Fund	5,668	-	5,668
	<u>14,445</u>	<u>(7,526)</u>	<u>6,919</u>
<b>TOTAL FUNDS</b>	<u><u>208,117</u></u>	<u><u>(214,757)</u></u>	<u><u>(6,640)</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 2024**

**13. MOVEMENT IN FUNDS - continued**

**RESTRICTED FUNDS ANALYSIS**

**Explanation of restricted funds:**

Wiltshire Council provided £nil (2023: £1,000) towards extra cleaning and related PPE costs in the year. A further £1,394 (2023: £1,573) was received from other tenants in the building to cover shared cleaning costs.

St James Trust provided £2,000 (2023: £3,500) towards stay and play sessions. This was realised in staff costs with no other related expenses.

Imperial Charity donated £nil (2023: £2,000) for sensory equipment to be purchased. In the previous financial year, £1,730 of the £2,000 was spent. The remainder of £270 was carried forward and used in the year to purchase sensory equipment. This amount has therefore been allocated against other capital expenditure in the year and recognised fully.

Westbury Town Council donated £960 towards nursery furniture. At the year end, this amount has been spent and the expenditure has been recognised from this fund.

Melksham provide £250 towards equipment for the new sensory room. This amount was spent in the previous financial year.

Significant grants this year related to the garden project are as follows:  
Bradford on Avon Lions - £300

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

The funds which were fully spent on fixed asset additions have been transferred to unrestricted funds accordingly.

**14. CONTINGENT LIABILITIES**

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

**15. RELATED PARTY DISCLOSURES**

One trustee received payment for supply work within the Playroom totalling £576 (2023: £491) with no pecuniary benefit over standard market rates for such services.

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

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Grants and Donations</b>		
Other Donations/Grants	13,453	28,927
Grants	158,045	145,766
DAF Funding	27,324	25,600
	198,822	200,293
<b>Other income</b>		
Fundraising events	2,345	1,869
Other income	2,116	3,165
	4,461	5,034
<b>Investment income</b>		
Deposit account interest	6,894	2,790
	6,894	2,790
<b>Total incoming resources</b>	<b>210,177</b>	<b>208,117</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising costs	230	1,507
<b>Charitable activities</b>		
Wages	200,875	185,069
Social security	3,165	3,068
Pensions	2,566	2,318
Staff training	1,172	1,233
Transport	469	339
Play equipment and books	27	21
	208,274	192,048
<b>Support costs</b>		
<b>Finance</b>		
Sundries	(152)	152
<b>Governance costs</b>		
Examiners fees	2,915	2,512
Rates and water	212	469
Insurance	984	1,207
Light and heat	3,759	3,178
Telephone	2,271	2,071
Postage and stationery	625	418
Accountancy and legal fees	574	726
Bank charges	60	86
Refreshments and cleaning	1,618	1,097
Subscriptions	897	659
Consumables	623	565
Miscellaneous	678	1,344
Depreciation of tangible fixed assets	7,714	6,718
Loss on sale of tangible fixed assets	226	-
	23,156	21,050

This page does not form part of the statutory financial statements

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

**Detailed Statement of Financial Activities  
for the Year Ended 31 March 2024**

	2024 £	2023 £
Total resources expended	231,508	214,757
<b>Net expenditure</b>	<b>(21,331)</b>	<b>(6,640)</b>

This page does not form part of the statutory financial statements