

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2025
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

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for the Year Ended 31 March 2025

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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 2025

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 2025. 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

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. During this financial year Stepping Stones started to celebrate their 50th year of providing a valued service to children with special needs and their families in West Wiltshire. Project Gold was launched in January 2025 with the intention of holding 5 events over the year to celebrate this remarkable achievement.

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.

Public Benefit

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding what activities the charity should undertake. The trustees consider that they have acted in the public benefit.

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 compliant.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

Volunteers

Stepping Stones has used a small number of volunteers within the playroom sessions and office this year. Volunteers have also supported on other one off projects such as our garden/building maintenance as well as supporting us at our fundraising events.

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.

We have also supported a Student Placement from Bath College who is undertaking a Level 3 T in Education and Childcare.

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.

Grants for specific projects 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)

This year we have successfully applied for funding to enable us to enhance/update facilities within the playroom this includes:

The Purchase of an interactive touch table, iPads and associated software. The purchase of this equipment would not be possible without this grant from the 'Morrisons Foundation'.

We were able to purchase a 3-year subscription to 'Widgit' with a donation from Westbury Town Council. This is a symbol supported communication software used throughout the setting and to support our outreach service.

Reduced costs due to the donation of new equipment and resources provided via our wish list through community support. (E J Shanley's, Parents and well-wishers)

The goodwill and generosity of the many volunteers in giving up their time throughout the year in different capacities has enhanced our capability to fundraise and also supplement staffing.

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
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Report of the Trustees
for the Year Ended 31 March 2025

ACHIEVEMENT AND PERFORMANCE

Our Service Level Agreement (SLA)/Contract was due to end in March 2024 and Wiltshire Council decided to put the new contracts out to tender. Stepping Stones Management Committee expressed an interest tendering for the new contract to continue to provide an SEND Service for children in West Wiltshire and were subsequently invited to tender. This process was a substantial undertaking and took up a great deal of the Senior Management teams time during the later part of the financial year. However, we were delighted to be awarded a new contract for 5 years which commenced in September 2024.

During this financial year Stepping Stones started to celebrate their 50th year of providing a valued service to children with special needs and their families in West Wiltshire. Project Gold was launched in January 2025 with the intention of holding 5 events over the year 2025 to celebrate this remarkable achievement.

The aims and objectives of Stepping Stones are still as relevant today as they were 50 years ago - to provide a safe and stimulating environment where young pre-school children could learn and play and reach their full potential and parents could feel supported and less isolated as they started their journey as the parent of a child with additional needs. In the last 50 years as many as 5000 children have benefited from attending sessions or through our outreach to mainstream settings. The demand for places at Stepping Stones remains as strong if not stronger than 50 years ago.

It is a real testament to the dedication of the many people who have passed through the doors of Stepping Stones over the years that they still support Stepping Stones in many different ways.

Many young adults who attended Stepping Stones in their early years came to the 50th celebration launch night along with their parent/carers, they are proud of their association with Stepping Stones and continue to be excellent ambassadors of the service and it is wonderful to hear of their achievements.

This year we have helped to try and influence inclusion decisions made for children known to Stepping Stones by providing an easy read fact sheet for parents and settings. The fact sheet helps to inform positive decisions for inclusion by clearly describing the reasonable adjustments that early years settings can and should make to remain compliant with the Equality Act.

In collaboration with the Educational Psychology Team, we are now evaluating how better to capture the child's 'voice' for inclusion when planning towards decisions and actions which will affect that child. Currently we use a One Page profile document but would like to include some digital recordings to capture how the child most successfully engage in communication and in play.

Parent/Carers were invited by Stepping Stones to complete a questionnaire of their experience of having a child with SEND transitioning to school. This evidence was used in our feedback to Wiltshire Council as an evaluation of the EHC assessment process. The local authority has recognised the challenges that many of our parents face and are keen to improve the experience for family and child alike.

Since September 2024

- Stepping Stones has met regularly with a DSC Co-ordinator (employed by Wiltshire Council) which is a new post aiming to help the local authority better plan for the likely demand for specialist provision.

- We have also been invited to contribute to School Resource base meetings to share ideas for improving children's experience of transition into school.

Over the last year Stepping Stones have used the Bristol Standards model to review our progress within the areas of:

Relationships and interactions

Play and Learning

The Reflective Practitioner

During the year Stepping Stones has utilised opportunities to bring all providers and users of the service together in the planning and delivery of improvements to how the service is developing and the setting environment is adapted and cared for. We encourage everyone to develop a sense of belonging by recognising that their views are important and their contribution is valued.

Throughout the year the team at Stepping Stones have used a Five to Thrive approach to consider how best to develop positive relationships with individual children and their families. We have prioritised building and maintaining a trusting and effective relationship with each child and family referred to us. We recognize that this relationship is key to the successful implementation of all future recommendations and the outcome of support we can offer.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

Over the year we have continued to consult with each child's existing early years setting to ensure that we can share information and advice which is consistent and practical, building a positive relationship between all who work together as a team around the child.

Team members have completed Training (outside agencies and In-house) and/or 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
- Picture Exchange Communication Strategy/Symbol supported communication
- Clinical skills covering Tracheostomy, Epilepsy, Enteral Feeding including child specific training
- Food Hygiene
- Safer Recruitment in Education
- Sleep Training for children
- Physio programmes
- Sensory Needs

Team members attend Community meetings, DSL networks & Senco Cluster meetings to update and share knowledge.

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

FINANCIAL REVIEW

Following a review of the current reserves policy the Management Committee took the decision to make some amendments. It was decided to set aside sufficient funds to cover a lower level of six months operating costs and a higher level of 9 months as reserves which is a change from the original higher level of 12 months. Our reserves policy will continue to be reviewed to reflect the future needs of the charity and to ensure our financial resilience. Total funds held at 31 March 2025 were £289,807 of which unrestricted reserves were £289,064 (2024 £244,661) and restricted reserves were £743 (2024 £nil). The Management Committee have agreed to designate £40,000 of funds for the purpose of the transition planning and for building and garden maintenance. Free reserves, excluding tangible fixed assets of £32,916 and designated funds of £40,000, total £216,148 which is slightly in excess of the required level.

The net movement of funds for the year ending 31 March 2025 amounted to a surplus of £45,146 (2024 Deficit £21,331).

Operational costs continue to increase. This year notable increases have been caused by outsourcing our cleaning through the employment of cleaning contractors. Costs that are out of our control such as utilities, the increase in national minimum wage, phone and internet services continue to have a direct impact on our expenditure. Operation 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.

The award of the new Service level agreement from September 2024 and the increase in Core funding has brought much needed financial stability.

As the new contracts did not commence until Sept 24 and will now run from September to August each year an extension to the old contract was agreed and extra core funding made available to cover the period April to August 2024. This has resulted in higher than anticipated level of core funding for this financial period.

Stepping Stones still relies on a mixture of local government funding, grants and public donations. The Management Committee continues to commit to providing the service free for children to attend so grants and donations are essential to supplement the money received under our Service Level agreement from Wiltshire Council.

Changes in government policy and increases in the National Minimum Wage rates over the last two years have had a substantial impact on expenditure. Underfunding in the Early years sector and generally low pay in this sector make recruitment and retention of staff challenging for all. Whilst Stepping Stones does pay its highly qualified staff a higher than average wage for the sector it is still a challenge to find and retain suitable staff.

Changes in Government policy relating to Nursery Education Grant (NEG) Funding from September 2024 has increased the number of children now entitled to receive Universal Early Years Entitlement (NEG) funding and had led to a higher level of Nursery Education Funding we are able to claim. Stepping Stones does not offer extended hours and the maximum number of hours a child can attend is 5 per week. It should be remembered that we offer specialist support and therapy for the children who attend and not childcare. The NEG received this financial year for 3 and 4 year olds and eligible 2 year olds, reflects the high number of children who access sessional support at Stepping Stones each week.

This change in policy also meant that eligible 2 year olds are also able to receive Disability Access Funding (DAF) which has significantly increased the amount DAF funding received during this financial year (DAF Funding 24/25 £36,400 : 23/24 £27,324). These changes have so far had positive effects on Stepping Stones income.

However, some Government policy changes have had less of a positive effect. Large percentage increases in the National Minimum wage have meant that once again we have had to look at our salaries across the board to ensure that we remain competitive and attractive to retain our current staff and fill any vacancies.

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 15 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.

The Management Committee have kept available funds in interest bearing bonds and deposit accounts and seek to achieve acceptable interest rates on these deposits in what can be a volatile financial market. In particular they are mindful of any deposits which may near or exceed the £85,000 FSCS limit on compensation for banking failures and have spread and/or reduced funds accordingly across various banking institutions. The investment decisions made this financial year have generated good returns in this financial year. (24/25 £8,045 : 23/24 £6,894).

Stepping Stones - West Wiltshire
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Report of the Trustees
for the Year Ended 31 March 2025

Proving the generous support from existing funders continues and we can secure new funding opportunities as they arise then Stepping Stones can for the foreseeable future continue to deliver the outstanding service for which it has been renowned for the past 50 years.

FUTURE DEVELOPMENTS

Wiltshire Council's award for the new 5 year contract has given us financial stability on which to extend our grant and fundraising activity.

As we commemorate 50 remarkable years of Stepping Stones, our journey has been full of shared stories, events and many moments filled with laughter and learning, all intricately connected by the people who have been part of it. To celebrate this golden milestone, we are organising a series of events designed to honour our rich history and lay the groundwork for the next 50 years. We hope that many of those who have benefitted from any support received from Stepping Stones will join us and one of the events planned.

As we reflect on our past and anticipate a future full of promise, we will be encouraging everyone to think about the memories that have shaped their experience here. Throughout the year we will continue to create opportunities to spread awareness and celebrate everyone who has walked through our doors.

We would like to undertake a project for the year (Project Gold). After gathering feedback, we believe that focusing our efforts on the renovation of the family consultation room would be most beneficial. We aim to transform this area into a more inviting and professional environment by incorporating appropriate storage, comfortable seating, and a fresh coat of paint. We envision this as a community project, providing opportunities for local residents & businesses to donate furniture, time, paint and skills while also prioritizing upcycling and reusing items whenever possible.

Throughout the year, our focus will be on the memories and stories that individuals have of Stepping Stones. We have created a virtual memory wall where everyone can share their experiences. Additionally, we are reconnected with former students and their families to find out where they are now and what they have been doing.

The Senior Management team has over the years been fairly stable however they are approaching the age when they are looking to either reduce hours or to retire. The Administrator who has been looking after the office/finances for the last 26 years retired during this financial year however careful transition planning and training has meant that an appointment from within the existing team has been successfully made.

Following the success of this and to aid further transition planning the Management Committee has released funding from reserves for the recruitment of a new Centre Manager to work alongside the current Manager for the next academic year as the current Manager seeks to reduce her working hours in the run up to her retirement. This will ensure the smooth handover of this vital Senior Management position.

Areas of focus on next include:

Children with complex medical needs can spend regular periods of time away from our setting in Hospice or Hospital care. We want to plan better arrangements for keeping these children and families in contact with the Stepping Stones community. By doing this the children will benefit from regular contact with our setting, keeping them up to date with events happening in the sessions they can't attend. These children will benefit from the visual images of familiar adults, children and environments being shared with them, settling more confidently back into session following each absence, and from parent/carers having greater confidence in knowing their child's absence is acknowledged and their space in session remains secure.

To focus on building confidence across the team in helping children to better manage their feelings. This was identified as an area that the team wish to improve their knowledge and skills in. These children will benefit from more regulated emotional behaviour enabling them to access play and learning opportunities across the day and from a calmer session environment where all children accessing the session can better regulate their emotions and behaviour.

To organise and hold the first District Specialist Centre Conference in Wiltshire to invest in shared good practice across all the DSC's. There are four DSC's operating across Wiltshire and we aim to facilitate:

- Targeted training workshops
- Cascading information
- Focus on Wiltshire wide service.

The children will benefit from better informed and upskilled practitioners confidently using a wide range of differentiated approaches to support their learning. The children will benefit from a consistent level of intervention and support regardless of where they live in Wiltshire.

To develop an effective staff handbook to support employee wellbeing.

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

**Report of the Trustees
for the Year Ended 31 March 2025**

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.

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.

Over the year several of our Trustees have undertaken 'Safeguarding: Trustees legal responsibilities' training and are encouraged to take advantage of any training available to help the 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.

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 (resigned 2.7.24)
N Dommett (resigned 2.7.24)
Ms A Bush
T Meadowcroft
J Ball

Company Secretary

Miss A D Starr

Stepping Stones - West Wiltshire
Opportunity Group for Children with
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Report of the Trustees
for the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

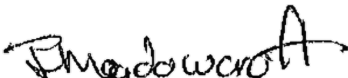
Bankers

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

Close Brothers Limited
10 Crown Place
London EC2A 4FT

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

Approved by order of the board of trustees on1 July 2025..... and signed on its behalf by:


.....
T Meadowcroft - 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 2025.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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: 18 July 2025.....

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

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Grants and Donations	3	280,792	13,342	294,134	198,822
Other income	4	7,754	-	7,754	4,461
Investment income	5	8,045	-	8,045	6,894
Total		<u>296,591</u>	<u>13,342</u>	<u>309,933</u>	<u>210,177</u>
EXPENDITURE ON					
Raising funds	6	301	-	301	212
Charitable activities					
Pre-school		260,560	3,926	264,486	231,296
Total		<u>260,861</u>	<u>3,926</u>	<u>264,787</u>	<u>231,508</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	35,730 8,673	9,416 (8,673)	45,146 -	(21,331) -
Net movement in funds		<u>44,403</u>	<u>743</u>	<u>45,146</u>	<u>(21,331)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		244,661	-	244,661	265,992
TOTAL FUNDS CARRIED FORWARD		<u><u>289,064</u></u>	<u><u>743</u></u>	<u><u>289,807</u></u>	<u><u>244,661</u></u>

The notes form part of these financial statements

Stepping Stones - West Wiltshire
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Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	32,916	-	32,916	33,020
CURRENT ASSETS					
Debtors	12	4,266	-	4,266	91
Cash at bank and in hand		259,646	743	260,389	217,664
		<u>263,912</u>	<u>743</u>	<u>264,655</u>	<u>217,755</u>
CREDITORS					
Amounts falling due within one year	13	(7,764)	-	(7,764)	(6,114)
NET CURRENT ASSETS					
		<u>256,148</u>	<u>743</u>	<u>256,891</u>	<u>211,641</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>289,064</u>	<u>743</u>	<u>289,807</u>	<u>244,661</u>
NET ASSETS					
		<u>289,064</u>	<u>743</u>	<u>289,807</u>	<u>244,661</u>
FUNDS					
Unrestricted funds	14			289,064	244,661
Restricted funds				743	-
TOTAL FUNDS					
				<u>289,807</u>	<u>244,661</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

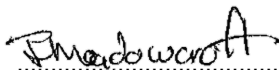
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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 on1.July.2025..... and were signed on its behalf by:



 T Meadowcroft - 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 2025**

1. GENERAL INFORMATION

Stepping Stones - West Wiltshire Opportunity Group for Children with Special Needs is a charitable company limited by guarantee, without share capital, incorporated in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address and principal activities can be found in the Trustees' Report.

2. 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.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

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
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3. GRANTS AND DONATIONS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Other Donations/Grants	14,600	13,342	27,942	13,453
Nursery Grant (NEG)	86,605	-	86,605	81,359
Core Funding	142,047	-	142,047	75,596
EYPP Grant	1,140	-	1,140	1,090
DAF Funding	36,400	-	36,400	27,324
	<u>280,792</u>	<u>13,342</u>	<u>294,134</u>	<u>198,822</u>

4. OTHER INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising events	3,464	-	3,464	2,345
Other income	4,290	-	4,290	2,116
	<u>7,754</u>	<u>-</u>	<u>7,754</u>	<u>4,461</u>

5. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Deposit account interest	8,045	-	8,045	6,894
	<u>8,045</u>	<u>-</u>	<u>8,045</u>	<u>6,894</u>

6. RAISING FUNDS

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising costs	301	-	301	230
Support costs	-	-	-	(18)
	<u>301</u>	<u>-</u>	<u>301</u>	<u>212</u>

7. NET INCOME/(EXPENDITURE)

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

	2025 £	2024 £
Examiners fees	3,042	2,915
Depreciation - owned assets	8,213	7,714
Deficit on disposal of fixed assets	6	226
	<u>11,261</u>	<u>10,855</u>

Stepping Stones - West Wiltshire
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

8. TRUSTEES' REMUNERATION AND BENEFITS

No trustee, nor anyone connected with them, has received any remuneration for their service as a trustee during the year (2024: £nil). The trustees did not have any expenses reimbursed during the year (2024: £nil).

No trustees had a child enrolled at Stepping Stones during the year (2024: one).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	223,915	200,875
Social security costs	6,355	3,165
Other pension costs	3,522	2,566
	<u>233,792</u>	<u>206,606</u>

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

	2025	2024
Administration	5	5
Education	15	13
	<u>20</u>	<u>18</u>

No employees received emoluments in excess of £60,000 (2024: No employees)

10. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Grants and Donations	195,312	3,510	198,822
Other income	3,915	546	4,461
Investment income	6,894	-	6,894
Total	<u>206,121</u>	<u>4,056</u>	<u>210,177</u>
EXPENDITURE ON			
Raising funds	212	-	212
Charitable activities			
Pre-school	228,180	3,116	231,296
Total	<u>228,392</u>	<u>3,116</u>	<u>231,508</u>
NET INCOME/(EXPENDITURE)	(22,271)	940	(21,331)
Transfers between funds	1,210	(1,210)	-
Net movement in funds	<u>(21,061)</u>	<u>(270)</u>	<u>(21,331)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	265,722	270	265,992

Stepping Stones - West Wiltshire
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. COMPARATIVES FOR 31 MARCH 2023 FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	244,661	-	244,661
11. TANGIBLE FIXED ASSETS			Equipment £
COST			
At 1 April 2024			81,884
Additions			8,115
Disposals			(5,698)
At 31 March 2025			84,301
DEPRECIATION			
At 1 April 2024			48,864
Charge for year			8,213
Eliminated on disposal			(5,692)
At 31 March 2025			51,385
NET BOOK VALUE			
At 31 March 2025			32,916
At 31 March 2024			33,020
12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025 £	2024 £
Prepayments and accrued income		4,266	91
13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2025 £	2024 £
Social security and other taxes		2,212	1,622
Pension creditor		737	-
Accruals and deferred income		4,815	4,492
		7,764	6,114

Stepping Stones - West Wiltshire
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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	244,661	35,730	(31,327)	249,064
Transition planning	-	-	30,000	30,000
Maintenance	-	-	10,000	10,000
	<u>244,661</u>	<u>35,730</u>	<u>8,673</u>	<u>289,064</u>
Restricted funds				
Imperial Charity	-	2,000	(2,000)	-
Westbury Town Council	-	796	(796)	-
Morrisons Foundation	-	5,870	(5,127)	743
Trowbridge Lions	-	500	(500)	-
Bradford Lions	-	250	(250)	-
	<u>-</u>	<u>9,416</u>	<u>(8,673)</u>	<u>743</u>
TOTAL FUNDS	<u>244,661</u>	<u>45,146</u>	<u>-</u>	<u>289,807</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	296,591	(260,861)	35,730
Restricted funds			
Imperial Charity	2,000	-	2,000
St James Trust	3,500	(3,500)	-
Westbury Town Council	1,092	(296)	796
Morrisons Foundation	6,000	(130)	5,870
Trowbridge Lions	500	-	500
Bradford Lions	250	-	250
	<u>13,342</u>	<u>(3,926)</u>	<u>9,416</u>
TOTAL FUNDS	<u>309,933</u>	<u>(264,787)</u>	<u>45,146</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	265,722	(22,271)	1,210	244,661
Restricted funds				
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>
TOTAL FUNDS	<u>265,992</u>	<u>(21,331)</u>	<u>-</u>	<u>244,661</u>

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	206,121	(228,392)	(22,271)
Restricted funds			
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)	-
	<hr/>	<hr/>	<hr/>
	4,056	(3,116)	940
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	210,177	(231,508)	(21,331)

Designated funds

The Management Committee have agreed to designate £40,000 of funds for the purpose of the transition planning for the new role of Centre Manager from September 2025 (£30,000) and for building and garden maintenance to include a deep clean/carpet cleaning/repainting of the playrooms/new blinds and garden cleaning (£10,000) as of April 2025. This will be reviewed on a yearly basis.

Restricted funds:

Explanation of restricted funds:

St James Trust provided £3,500 (2024: £2,000) towards stay and play sessions.

Imperial Charity donated £2,000 (2024: £nil) towards transforming the family consultation room

Westbury Town Council donated £1,092 (2024: £960) towards nursery furniture and equipment.

Morrisons Foundation donated £6,000 (2024: £nil) towards upgrading IT equipment used in the playrooms.

Bradford Lions donated £250 (2024: £nil) towards transforming the family consultation room

Trowbridge Lions donated £500 (2024: £nil) towards transforming the family consultation room

Bradford on Avon Lions donated nil (2024: £300) for the garden project.

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.

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Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

15. CONTINGENT LIABILITIES

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

16. RELATED PARTY DISCLOSURES

One Trustee received payment for supply work within the Playroom totalling £1,857 (2024: £576) with no pecuniary benefit over standard market rates for such services.