



Stepping Stones Pre School
William Barnes Primary School
Bridge Street
Sturminster Newton
DT10 1BZ
OFSTED EY395220

AGM MEETING

Venue. Stepping stones pre-school at 7,30pm

Date 22/11/2022

Present:

Val Cuff, Rhoda Lacy, Sam Ward , Maria, Lauren Thornback & Richard.

Apologies – Sandra Ford and Becki Bee

CHAIR PERSONS REPORT

Firstly, I would like to take this opportunity to thank you all for coming here in your spare time. As a charity based Pre-School, we cannot work without you. The year of 2022 has been a busy one for the children and team.

These have been unprecedented years with the COVID-19 Pandemic, however I feel we really are turning a corner now.

Events and activities are going ahead for the children over Christmas, which is an incredibly positive step forward. This wouldn't happen without the support of the Stepping Stones Team, Parents and Carers and our Committee, so a heartfelt thank you. This really does show how our Manager, Val, has led her team, to be robust and resourceful within the setting, it truly is remarkable. The time they put in outside of their working hours with organising arts, crafts and activities show's through the Tapestry daily updates. The staff have been as hard working and dedicated as ever.

I have only recently taken on the position of Chairperson, and many things to learn as we go. I do hope to be here for the long run if people will continue to have me. I come from a Business Management, Retail and Sales background, I really want to use my time to give back, and help where I can. I am due to study a Safeguarding Level 2 qualification in January, in order to take the Safeguarding Lead position as Nancie has announced she wishes to step down.

Committee

I would like to take this opportunity to thank our committee members for their enthusiasm and support with me taking on the position this year. We have unfortunately had notice from Nancie, Martin and Jacqueline that due to personal circumstances, they would like to step away from the committee and that we seek new volunteers. As we have been limited with events, and what we were able to do in previous years, we do have our famous Chocolate Tombola being held at the Christmas Fayre which is a great way to begin raising funds again.



After the astonishing number of donations, we have received so far from both, local businesses, parents and staff, I think this will be a rather wonderful stall, and hope the monies flow through.

From an events perspective, and to raise some larger funds, we would aim to hold a New to Me sale. Ticket sales I anticipate to be a large source of revenue for us, with some marketing we can open this to not just Stepping Stones, but the wider community increasing our reach.

I would love for us as a Setting to begin some much larger events and fundraisers, approaching more local businesses so the onus isn't solely on parents and carers. The Cheese Festival being one of those events. This can prove to be lucrative, if we plan our product well, and outline our margins prior, we really can make a yearly success of this.

After a meeting with Val, our Manager, it was mentioned that a Newsletter was something that was quite important to the setting in previous years. So, I have agreed at the moment to create one at the end of each term.

This was issued recently and did receive positive feedback. I hope we can continue this going forward as is a great way to connect with families.

The Setting.

After some hard work from the Team, the outside area has been revamped, now has a shaded area above the sandpit which has been well received by children and parents. The mud kitchen area has been revitalized, and soon to start work on our vegetable patches with some donations from local garden centres.

Preschool places are being filled again following a large leaver cohort moving up to Reception. It has meant further forward planning from parents/carers to secure places for their children in their preferred time slots, the Team continue to provide a fulfilling environment for the children between 08:45hrs and 15:15hrs Monday to Friday during term time.

We would like to welcome back Sarah Selby from Maternity Leave, she will be joining us again in the New Year.

Congratulations to Donna and Hayley on their new venture starting their Level 5, this is being funded by the setting and will be approximately two years to completion.

Lorraine has completed her first year with Stepping-Stones, due to finish her Level 2, wishing to continue on to level 3.

Congratulations Lorraine.

Financing

Considering the number of children that left the setting at the end of the Summer Term for

Reception, we have steadily started to increase the hours for our new Rising Fives group, and a



number of new children due to start in the New Year. The setting numbers and popularity are increasing, and hope they continue to do so.

Our rent has been increased by William Barnes to align with the current climate and cost of living.

The settings energy and sundries bill is included in this cost, so as to be expected, we can currently manage. However we will need to focus on fundraising over the next year in so that the same funds used for provisions for the children, are not swallowed up in expenses.

A new phone was required for the setting as the old one had lost the ability to hold a charge anymore. Again this is one of those costs that are a necessity, but all add up over the year.

We have had a rather large, but important expenditure of over £5,000. The Supreme Court ruled in August, that the rules on holiday pay for part-time workers, including those employed on a term time only basis should receive 5.6 weeks in a year irrespective of their hours. This meant that staff should not have had their holiday pay pro rated and are entitled to backpay. Whilst this is a significant sum to us, it will be a welcomed morale boost prior to Christmas to the team, considering the challenging times we are currently facing.

We have agreed to also gift £25 to each member of the team towards their Christmas meal.

I have applied for a £15,000 grant from the National Lottery fund, to help with resources and general upkeep of the facilities following COVID and the shortfalls we

experienced due to the inability to fundraise or run events. I am ever so hopeful this will be approved, as would prove beneficial to us.

I am also in talks with the COOP new Member Pioneer, in how they may be able to support us going forward with donations under their community scheme.

The Original Factory Shop provided us with a cheque for £103.74 of which they raised in conjunction with their bag sales in our local store. we are incredibly grateful for their efforts, as these funds do really help.

We all have some brilliant ideas, and genuinely excited for what the year ahead brings. I am confident we can continue to grow and enhance our early years setting, looking forward to successful 2023 ahead. Exciting times!

Thank you all for taking time out this evening, to help make the Pre-School a brilliant home-from-home for our children.

Samantha Ward

Stepping Stones Pre-School Chair Person

VAL LEADER REPORT

This last year has been busy and we sent 20 children to school, although one went back to Poland and one decided at the last minute to go to St Gregory's meaning that 18 went into William Barnes.

We mostly managed to avoid Covid infections until the whole staff group went down in the middle of March. Luckily the parents were very understanding and kept children off if they could so that we were still in ratio until everyone recovered. We did have to close for a few days. We have no idea who the Covid came from.



Sarah S left to have Imara and take her maternity leave and the rest of the staff covered her sessions. There were no other staff changes. Lorraine continued to do her level 2 apprenticeship. All other staff kept up to date with their first aid, safeguarding and food hygiene refreshers. Donna completed a short course Early Years Building on Success and has looked at our supervision documents, speech, maths, mud kitchen and the environment to refine them. Donna enjoyed getting back to learning and it's been good for her cpd. She finally said she would like to do her level 5.

We started September 2022 with low numbers but this has increased. I now have 18 rising 5's and I'm reminding everyone to apply for school places but Jan 15 th so they can all go first round application.

For the future

We hope that Lorraine will go on to do her level 3. We still have to sort out how we can do this. I have just signed Donna and Hayley F up to do their Early Years Lead Practitioner Apprenticeship at level 5. This starts at the end of November and takes 2 years and will be really good for the group. They will get time when they can do their work whilst still doing their contract hours. In the future they can top up the level 5 to a full degree with a further years study and then attain their Early Years Teacher status.

We have lots of children starting in January and Easter and I've already showed several parents round for September starts next year.

We are going into school to do Floppy phonics some weeks at rising 5's and we are sometimes using their pe scheme with the children which they are loving. The Christmas presents have been ordered from Wise Owl Toys. They will wrap them too. Sam has said she will collect them.

The PAT tests have now been done.

Does anyone know someone who could cut some lollies out of wood?

TREASURERS REPORT

The accounts were submitted to the Charity Commission site only 14 days late which is a vast improvement. I'm hoping to get this years in on time. The end of our financial year is August 31 st and the date for submission is 30 th June. Currently in the bank end of August 2022 was £68,003.



Our major expenditures are staff wages and rent. There was no major equipment bought.

We have had 3 donations from the original factory shop as their charity of choice but no other fundraising was done.

We had another increase in rent from William Barnes and for the photocopying and ground maintenance.

The minimum wage goes up to £10.42 an increase of 9.7% In April 2023 Holiday pay changes A high court case has recently been upheld stating that pro rata holiday pay is not a fair way to work holiday pay and all workers, including part time and term time only workers are entitled to 5.6 weeks of holiday per year, regardless of hours/weeks worked. Holiday pay is now calculated on hours worked per week, not using a pro rata formula. This is done on Gov.uk using the holiday pay calculator. Because this case took a long time to resolve going through the legal process we have to pay back two years worth of any wrongly calculated holiday pay. Donna has just finished working out everyone's entitlement. This comes to a total of £5749.08. This has now been paid to staff which will be seen in the 2022/2023 accounts.

I think we need to increase fees again for September 2023 and to put up the booking fee to £30

The funding we get is for 2 year olds is £5.60 for 3/4 year olds £4.49, Early Years Pupil Premium gives £0.60 per hour for a maximum of 15 hours a week for 2022/23.

Other local setting charge more for 2 year olds and more than us for their sessions. Some charge for snacks.

Agenda

All members need to concentrate on getting more committee members to join the committee and we all need to come up with new ideas for fundraising..

Meeting ended 8.10pm, next meeting will be on Monday 11th September 21st 2023 @the swan hotel @7.30 pm.

Committee Matters

Treasurer

Lauren Thornback would like to stepdown, as treasurer but has agreed to continue until a replacement has been found.

Chair

Sam Ward has agreed to continue in her roll as Chair Person

Val proposed and Rhoda seconded the motion.

Vice Chair

Richard Lemon has been proposed by Val and seconded by Sam Ward.

Secretary

Rhoda is continuing in the roll – Val proposed and Sam Seconded the motion.

Meeting adjourned 8.45pm.

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2022

FOR

STEPPING STONES PRE SCHOOL



Stepping Stones Pre School		Charity No (if any)	1026316
Annual accounts for the period			
Period start date	01-Sep-21	To	Period end date 31-Aug-22

Section A Statement of financial activities


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Incoming resources (Note 3)						
Income and endowments from:						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	118,200	-	-	118,200	125,388
Investments	S04	1	-	-	1	2
Separate material item of income	S05	-	-	-	-	-
Other	S06	422	-	-	422	3,836
Total	S07	118,623	-	-	118,623	129,226
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	132,656	-	-	132,656	113,318
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	132,656	-	-	132,656	113,318
Net income/(expenditure) before investment gains/(losses)	S13	(14,033)	-	-	(14,033)	15,908
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S15	(14,033)	-	-	(14,033)	15,908
Transfers between funds	S16	-	-	-	-	-
Other recognised gains/(losses):	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(14,033.0)	-	-	(14,033.0)	15,908
Reconciliation of funds:						
Total funds brought forward	S21	101,552	-	-	101,552	85,644
Total funds carried forward	S22	87,519	-	-	87,519	101,552

Section B

Balance sheet

		Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	33,565	-	-	33,565	33,565
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	33,565	-	-	33,565	33,565
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	930	-	-	930	415
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	68,003	-	-	68,003	84,370
Total current assets		B10	68,933	-	-	68,933	84,785
Creditors: amounts falling due within one year							
	(Note 20)	B11	14,979	-	-	14,979	16,798
Net current assets/(liabilities)		B12	53,954	-	-	53,954	67,987
Total assets less current liabilities		B13	87,519	-	-	87,519	101,552
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities							
		B15	-	-	-	-	-
Total net assets or liabilities		B16	87,519	-	-	87,519	101,552
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	-	-	-	-
Unrestricted funds		B19	87,519	-	-	87,519	101,552
Revaluation reserve		B20	-	-	-	-	-
Total funds		B21	87,519	-	-	87,519	101,552

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	SAMANTHA WARD	

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;	N/A
Disclosure of any uncertainties that make the going concern assumption doubtful;	N/A
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	N/A

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note ().

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the change in accounting policy;	
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	
(iii) where practicable, the effect of the change in one or more future periods.	

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	

Note 2 Accounting policies
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		✓		
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		✓		
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		✓		
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		✓		
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		✓		
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		✓		
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		✓		
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		✓	✓	✓
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		✓		

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	✓		
	The depreciation rates and methods used are disclosed in note 9.2.			
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
				✓
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
				✓
	They are valued at cost.	Yes	No	N/a
				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
				✓
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
				✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
				✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Note 3 Analysis of income

Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
Donations and legacies:					
Donations and gifts	-	-	-	-	-
Gift Aid	-	-	-	-	-
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Charitable activities:					
Fundraising	-	-	-	-	-
	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
Other trading activities:					
Fees	-	-	-	14,802	16,662
Funding	-	-	-	103,398	108,726
Job Retention Scheme grants	-	-	-	-	-
Other	-	-	-	422	3,836
Total	-	-	-	118,622	129,224
Income from investments:					
Interest income	-	-	-	1	2
Dividend income	-	-	-	-	-
Rental and leasing income	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	1	2
Separate material item of income:					
	-	-	-	-	-
	-	-	-	-	-
Total	-	-	-	-	-
Other:					
Conversion of endowment funds into income	-	-	-	-	-
Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
Gain on disposal of a programme related investment	-	-	-	-	-
Royalties from the exploitation of intellectual property rights	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
TOTAL INCOME	-	-	-	118,623	129,226

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

Section C**Notes to the accounts****Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	pre school	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	-	-	-	
Wages	-	115,816	-	-	115,816	
admin costs	-		-	-	-	
pensions	-	2,813	-	-	2,813	
Other	-	-	-	-	-	
Total	-	118,629	-	-	118,629	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

--

Note 11 Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	115,816	101,501
Social security costs	-	-
Pension costs (defined contribution scheme)	2,813	1,861
Other employee benefits	-	-
Total staff costs	118,629	103,362

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

--

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

nil

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

--

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	9	9
Governance	-	-
Other	-	-
Total	9	9

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	33,565	-	-	-	33,565
Additions		-	-	-	-
Revaluations		-	-	-	-
Disposals	-	-	-	-	-
Transfers *		-	-	-	-
At end of the year	33,565	-	-	-	33,565

14.2 Depreciation and impairments

	**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
	** Rate						
At beginning of the year		-	-	-	-	-	
Disposals		-	-	-	-	-	
Depreciation		-	-	-	-	-	
Impairment		-	-	-	-	-	
Transfers*		-	-	-	-	-	
At end of the year		-	-	-	-	-	

14.3 Net book value

Net book value at the beginning of the year	33,565	-	-	-	33,565
Net book value at the end of the year	33,565	-	-	-	33,565

14.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

14.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

the carrying amount that would have been recognised had the assets been carried under the cost model.

Represents funding received towards capital expenditure

14.6 Other disclosures

(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.

(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.

(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable (SL = straight

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	14,979	16,798	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	14,979	16,798	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Funding in advance relating to following year

Movement in deferred income account

Balance at the start of the reporting period
 Amounts added in current period
 Amounts released to income from previous periods
 Balance at the end of the reporting period

This year £	Last year £
15,598	20,353
14,319	15,598
(15,598)	20,353
14,319	15,598

Section C**Notes to the accounts****(cont)****Note 24 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
-	-
68,003	84,370
-	-
68,003	84,370

Note 26 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

n/a

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

--



Section A

Independent Examiner's Report

Report to the trustees/ members of	Stepping Stones Pre School		
On accounts for the year ended	31 August 2022	Charity no (if any)	1026316
	Set out on pages 1-12		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have 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.

** Please delete the words in the brackets if they do not apply.*

Signed: 

Date: 3 May 2023

Name: Andrew Comer

**Relevant professional
qualification(s) or body
(if any):** ACCA

Address: Evans and Co, Manchester House, High Street, Stalbridge, Dorset.

DT10 2LL

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

n/a



**CHARITY COMMISSION
FOR ENGLAND AND WALES**

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

Report to the trustees/ members of	Stepping Stones Pre School		
On accounts for the year ended	31 August 2022	Charity no (if any)	1026316
Set out on pages	1-12		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2022.

**Responsibilities and
basis of report**

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**Independent
examiner's statement**

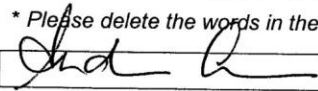
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- the accounts did not accord with the accounting records; or
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** Please delete the words in the brackets if they do not apply.*

Signed:  **Date:** 3 May 2023

Name: Andrew Comer

**Relevant professional
qualification(s) or body
(if any):** ACCA

Address: Evans and Co, Manchester House, High Street, Stalbridge, Dorset.
DT10 2LL

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

n/a