



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

AGM MEETING

Venue: Stepping Stones Pre-School at 7.45pm

Date 7 November 2023

Present:

Val Cuff, Samantha Ward, Richard Lemon, Maria Jasas, Lindzey Bealing, Andrew Calvert, Laura Cooper, Emma Chatfield.

Apologies – Rhoda Lacy, Sandra Ford, Sophie Lemon and Sophie Chatfield.

Managers' Report to AGM

7 November 2023

It has been another busy year at preschool. We sent 17 children into William Barnes. We have a meeting booked in with the reception teachers to discuss their transition or if there are any areas we can further improve on or if there are any gaps that we can help with. Last year we ran Floppy phonics sessions using the school interactive whiteboard to help with their school phonics. This involved lots of listening activities along with the 6 first sounds (SATPIN). This year we have 11 children in rising S's. with high levels of two year olds this means that September 25 will be a bigger school intake, currently 22 children.

There have been no staff changes this year. Sarah S came back from maternity leave at Easter and has settled back in well. Staff continue to keep up to date with training in Safeguarding, Paediatric first aid and food hygiene. Hayley F has recently done sign 100 to help with communication with our non-verbal children and less able talkers. Sam did an update on PEICd which is used with children who may be Autistic to get them used to an adult playing alongside and then with them. Hayley F and Donna are getting on well with their level 5 Early Years Practitioners course and are getting good feedback from their assessor, these finish April 25. Lorraine is getting on well with her level 3 and finishes about the same time. We applied for funding for all three of these courses from Williams and Williams who were happy to support them. When these courses have finished there is a role of the special Educational Needs Coordinator (senco) that we should look into. I do have a really good staff team supporting me.

We are working with the Speech therapist, health visitors and Portage, sending letters to Paediatricians

and other professionals when asked to by parents and will be completing Education Health Care Plan applications (EHCP's) early next year. This is very time consuming and usually needs Donna and I to get all the information we need and get them completed.

Our intake pack has been given an overhaul and Donna has updated our healthy eating chart for lunch boxes and the Healthy Eating policy and practice.

Ofsted made some changes to the statutory Early Year Foundation Stage from September 23. The ratio for two year olds has changed from 1:4 to 1:5. In have no idea who thinks this is possible! There also needs to be an adult close by when children are eating, which there always is.

There are more changes coming January 24. Taking away the need for level 2 and 3 to have a level 2 maths unless they want to go onto being a manager. Changes also to supporting the home language of EAL children is may not must and letting apprentices count In ratios.

Thanks to the committee we had a lick of much needed paint over the summer holidays and work has happened in the outside area. Thank you.

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 2023 has been a busy one for the children and team.

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.

As we have been limited with events, and what we were able to do in previous years, we finally held our Chocolate Tombola at the Christmas Fayre which proved very popular, raising a wonderful £138.70 After the incredibly generous donations received from parents, businesses, and in particular Maria, we were able to have leftovers to create extra raffle gift hampers, and make little treat parcels for the children's Christmas party favour.

From an events perspective, and to raise some larger funds, we would aim to hold a "New to Me" sale. We didn't manage to get around to it last year, so am keen this year. 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. We had applied however due to a change over of contacts on the Cheese Fest committee, we were lost in translation. So, i now have the new contact details. 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. The kindly gifted us £300 at the beginning of the year in their yearly charity support fund.

It was mentioned at our last AGM that a Newsletter was something that was quite important to the setting in previous years. So, one was created at the end of each

term which was well received.

The Setting

We worked tirelessly through the Summer Holidays to refurbish the extension side of the PreSchool. Special thanks to our Treasurer, Rich and family for all their help painting, decorating and cleaning. We really are starting to make the areas more inviting. I think it has been quite some time since the walls have been painted. I would very much like to have support in the next phase of redecoration in the older side. The wood upstands behind the art sinks are rotten and require removal, new backsplash area created, all walls painted, blinds are being gifted to us, and toilets need some urgent attention.

Pipework is to be boxed in, and redundant pipe in the corner by the hall door to be removed. Again, this is quite a task, and will need to be carried out over a half term or several weekends.

We had been gifted monies from the North Dorset Trust, of which was to lay flooring for the Mud Kitchen, fix the shed, guttering and water but of which has now all been completed and signed off. We have purchased the new sun sail shades, of which will go up in the spring.

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.

Congratulations to Donna and Hayley on their new venture starting their Level 5, and Lrraine began her Level 3. Funding was sourced from the Williams Williams Charity at a value of £1300, and was of great help to us.

Financing

Our rent had 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 was 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. We have now introduced a consumables charge, of £40 per term. This helps cover these costs, along with providing fruit and craft materials.

We had a rather large, but important expenditure of over £5,000. The Supreme Court ruled in August 2022, 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.

I would like if we can all be in agreement to gift £25 to each member of the team towards their Christmas meal again as in previous years.

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 2023/2024 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

TREASURERS REPORT

Good evening

This is the annual report for stepping stones 22/23

I am going to be honest with you all, and say they aren't brilliant. Since I took over the accounts shortly after last years AGM it has been realised that outgoings have increased compared to the previous year, A few examples are :

Feb 22 Outgoings were £10170.20 compared with £11927.74 this year

July 22 Outgoings were £ 10886.80 compared with £12289.69 this year

Clearly that is quite a difference, as we all know things have got more expensive, for us all and to a degree Stepping stones has absorbed some of these costs, however failing to act and come in line with costing will have a negative impact on us, Sam and I have had a discussion regarding ways to improve cashflow, in the new year we will need to look at increasing fees as these haven't changed for some time, we thought it would maybe be a good idea to announce these in plenty of time in preparation for the first day back of term in January

An example was if we upped aged ¾ to £6.95 over a 38 week year working on 20 children that would bring in £16,530

A new spending structure could be implemented, with one person responsible for purchasing equipment for the setting as going through the books there seems to be a lot of things that have been bought but not really having a purpose or need, on a side note when doing some decorating a while ago I believe nearly 3000 nappy sacks were found, this is just one example.

We need to chase up the phone bill saga with O2 when we can, this is an unnecessary cost that we shouldn't be paying. We should hopefully get the money lost back however at the moment it's another unnecessary payment out of our account.

If an increase in money coming in doesn't help us and the other ways I have mentioned then the end result may need to be us looking at making the workforce smaller

At the end of Sep 22 our account balance was £ 50860.23 the end of August this year it was below £45000, Although we are a not for profit organisation, a loss of any amount is not helpful, I know Sam works really hard behind the scenes trying to secure grants etc but sadly theses are few and far between it seems

Agenda

Agenda - Stepping Stones Pre-School Tuesday 7 November 2023

- Holiday dates/special occasions
- Cheese Festival
- Raffles
- Chocolate tombola
- Christmas Party
- Refurb
- Fee increase
- Consumables charge
- Committee members

- AOB

Committee Matters

Chair

Sam Ward has agreed to continue in her role as Chair Person. Val proposed and Lindzey seconded the motion.

Treasurer

Richard Lemon would like to remain as treasurer. Samantha proposed, Val seconded the motion.

Secretary

Rhoda has requested to step down, but will remain in until a replacement is found. Samantha Ward will speak with other committee members and parents regarding the role.

Val opened the meeting with her annual Managers' report. We discussed in response the SENDCO funding, of which Samantha will look into further with Val. This was followed by Samantha's Chairperson's report. We at length discussed funding and how we can help slow the downward trajectory of monies. Which led us onto Richards Treasurer report. It was discussed by the committee how fees should be looked at being raised in January to £6.95 per hour, to bring us in line with local settings.

Val mentioned that a thermometer was required for the fridge and backsplash area to the basins in the toilets following our level 5 food rating achievement recently. Samantha has agreed to raise funds for the tiled area required, while Andrew has agreed to source the thermometer.

Having ducks within the setting was mentioned, along with other animal visits ie Tadpoles, Guinea Pigs and the possibility of joining the School and their animal visit on site. We have done this years ago, and may be worth looking into sharing the costs. Samantha is going to look into the costs of Ducks, as this is historically in the region of £300.

Christmas setting end of term party has been arranged and booked for Friday 15 December, Father Christmas will be in attendance. We then had some wonderful ideas to host a Christmas event, of which we agreed to host on Saturday 9 December. We aim to provide mince pies and light bites. We hope to hold varied stalls to raise funds for the setting. Roles to be discussed and delegated over the next week.

Meeting adjourned 8.55pm. Next meeting will be on Monday 16 September, held at Stepping Stones at 7.45pm.



UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

FOR

STEPPING STONES PRE SCHOOL



Stepping Stones Pre School			Charity No (if any)	1026316
Annual accounts for the period				
Period start date	01-Sep-22	To	Period end date	31-Aug-23

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	117,644	-	-	117,644	118,200
Investments	S04	35	-	-	35	1
Separate material item of income	S05	-	-	-	-	-
Other	S06	3,702	-	-	3,702	422
Total	S07	121,381	-	-	121,381	118,623
Resources expended (Note 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	134,272	-	-	134,272	132,656
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	134,272	-	-	134,272	132,656
Net income/(expenditure) before investment gains/(losses)						
	S13	(12,891)	-	-	(12,891)	(14,033)
Net gains/(losses) on investments	S14	-	-	-	-	-
Net income/(expenditure)	S15	(12,891)	-	-	(12,891)	(14,033)
Extraordinary items	S16	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
Net movement in funds	S20	(12,891)	-	-	(12,891)	(14,033)
Reconciliation of funds:						
Total funds brought forward	S21	87,519	-	-	87,519	101,552
Total funds carried forward	S22	74,628	-	-	74,628	87,519

Section B Balance sheet

		Guidance Notes	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ 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	1,144	-	-	1,144	930
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	55,822	-	-	55,822	68,003
Total current assets		B10	56,966	-	-	56,966	68,933
Creditors: amounts falling due within one year							
	(Note 20)	B11	15,903	-	-	15,903	14,979
Net current assets/(liabilities)		B12	41,063	-	-	41,063	53,954
Total assets less current liabilities		B13	74,628	-	-	74,628	87,519
Creditors: amounts falling due after one year							
	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	74,628	-	-	74,628	87,519
Funds of the Charity							
Endowment funds	(Note 27)	B17	-			-	-
Restricted income funds	(Note 27)	B18		-		-	-
Unrestricted funds		B19	74,628		-	74,628	87,519
Revaluation reserve		B20				-	
Total funds		B21	74,628	-	-	74,628	87,519

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

Signature	Print Name	Date of approval dd/mm/yyyy

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* -Tick as appropriate

No*

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* -Tick as appropriate

No*

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* -Tick as appropriate

No*

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. 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. 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. 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. 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.	Yes ✓	No 	N/a
	The depreciation rates and methods used are disclosed in note 9.2.	Yes 	No 	N/a
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 or 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	Restricted	Endowment	Total funds	Prior year
		funds	income funds	funds	£	£
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	-	-	-	16,739	14,802
	Funding	-	-	-	100,905	103,398
	Job Retention Scheme grants	-	-	-	-	-
	Other	-	-	-	3,702	422
	Total	-	-	-	121,346	118,622
Income from investments:	Interest income	-	-	-	35	1
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	35	1
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	-	-	-	121,381	118,623	

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	-	120,460	-	-	120,460	
admin costs	-		-	-	-	
pensions	-	3,282	-	-	3,282	
Other	-	-	-	-	-	
Total	-	123,742	-	-	123,742	

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	120,460	115,816
Social security costs	-	-
Pension costs (defined contribution scheme)	3,282	2,813
Other employee benefits	-	-
Total staff costs	123,742	118,629

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.

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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	15,313	14,979	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	15,313	14,979	-	-

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 £
14,319	15,598
15,313	14,319
(14,319)	(15,598)
15,313	14,319

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
£	£
-	-
-	-
55,822	68,003
-	-
55,822	68,003

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

n/a



Section A

Independent Examiner's Report

Report to the trustees/
members of

Stepping Stones Pre School

On accounts for the year
ended

31 August 2023

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 31/08/2023.

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

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:

6 June 2024

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
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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
