

REGISTERED COMPANY NUMBER: SC213904 (Scotland)
REGISTERED CHARITY NUMBER: SC019270

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2019
FOR
STEPPING STONES ORGANISATION
(MENTAL HEALTH)

FRIDAY



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20/09/2019

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COMPANIES HOUSE

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

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FOR THE YEAR ENDED 31 MARCH 2019

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STEPPING STONES ORGANISATION
(MENTAL HEALTH)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's objects as set out in the memorandum of association are;

- to provide support and promote well being to individuals and families in West Dunbartonshire and the wider community, giving them the opportunity to cope with and recover from issues that affect their mental health and well being;
- to provide a network of self help groups that empowers and enables members of Stepping Stones to develop peer support opportunities and participate more effectively within the wider community;
- to provide counselling, therapies and support in the relief of issues that affect mental health and well being;
- to ensure mental health stigma is tackled when it exists, demonstrating ongoing commitment to anti-discriminatory practice, equality and diversity;
- to promote and organise co-operation in the achievement of the above objects.

ACHIEVEMENT AND PERFORMANCE

We undertook a business plan review and designed a new vision and mission statement. We developed our core values from work undertaken with members who participated in self-management courses.

Vision, Mission and Values

Vision

We want people who experience distress and poor mental health to be able to access great support in their communities and regain control.

Mission

To provide our communities with a range of services that will have a positive impact on their mental health and well-being and will inspire hope, recovery and tackle stigma and prejudice.

Slogan

Stepping Stones - to wellness, well-being and recovery.

Stepping Stones Values

We expect all of our staffs, volunteers and trainees to act in a way which shows they understand our core values and are willing to put them into practice with service members, their friends, family and carers and also other staff members.

Our values are based on the acronym BELIEVE. This is an iconic word in Stepping Stones, borne out of WRAP activity, and it is commonly used in our individual work and in our group activities.

#BELIEVE

Be the best that we can be to support our people;

- The organisation will ensure that it supports its human resource in whatever way it can to ensure our services meet the expectations of the people who utilise them;

Empower and enable members to connect with their communities;

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

- Support our members to fulfil their potential and contribute to their communities in a way that is meaningful and helps build their resilience and capabilities;

Lead the way in addressing inequality in our communities;

- Stepping Stones will have a community presence and will undertake activities that address wider issues that impact the way mental health is perceived in the public domain;

Innovate so that we can be great at what we do;

- We will seek ways in which to design services that have the greatest impact on our mission and maximise the organisations potential;

Empathise with and support those who reach out for help;

- We will ensure our service portfolio is relevant and up to date and respond as quickly as we can to those who are in distress;

Visualise a better future for people with mental health issues;

- We will ensure what we do is available to all sections of the community by marketing our services appropriately;

Expect the best out of our staffs, volunteers, trainees and peers;

- We will give our colleagues the opportunity to be the best that they can by supporting them in their aspirations for personal development to increase their competences and build their capacity and resilience;

Stepping Stones provides a range of supports that have a positive impact on the mental health and well being of the local population in West Dunbartonshire. The services have been facilitated in line with our vision, mission and objectives. These include;

- Individual Support
- Cognitive Behavioural Therapy
- Person Centred Therapy
- Group Work

Stepping Stones has an innovative and flexible referral process that is both person centred and supports the need of referring agencies. Members of the public can directly refer to the organisation for support and agencies can help the people they are supporting to gain access to Stepping Stones by either signposting people to the service, or completing our agency referral forms.

In total, 908 people self-referred, or were signposted, to the service and 766 people were offered an initial assessment appointment. Of that 561 (73%) people took up the offer. 853 people used different parts of the service which includes individual and group services.

1:1 SUPPORT SERVICES

CORE10

The organisation continued to utilise the CORE10 to demonstrate the effectiveness of our 1:1 Support Services. Our average score showed a drop of 7.6 points across all our 1:1 support services leading us to conclude that support from Stepping Stones had a positive impact on the mental health of the majority of people who used the service.

Individual Support (IS)

192 people throughout the year used our IS services. Members achieved a wide range of outcomes and these were demonstrated throughout the year in our evaluations and quarterly reports. Members have had support to access educational opportunities, voluntary work, additional services, benefits support and assistance with housing issues. This part of the service was inspected by the Care Inspectorate and we achieved grades of 5 across the areas reviewed.

Cognitive Behavioural Therapy (CBT) and Person Centred Therapy (PCT)

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FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

We were able to recruit a full time Person Centre Therapist to assist us meet the demand we experienced. We saw growth in the number of educational establishments we engaged with which led to an increase in the amount of trainees recruited. This in turn saw a drop in attendance rates for both CBT and PCT. However, therapy that was provided out with our base and out of hours proved difficult to reduce mainly due to the availability of mobile therapists and appropriate space in the community.

In the past year, 389 people were supported in either CBT, PCT or integrative. This was a significant increase of 67% from the previous year. 323 people using this part of the service had not used any of our therapy services either at all, or for more than a year.

GROUP WORK

Relaxation Classes

We continued to facilitate this class in both the Clydebank and Dumbarton areas in suitable rented space. The class helps attendees get into a state where they feel relaxed and de-stressed. Participants are encouraged to practice the techniques learned in their day to day lives. The course runs in 4 blocks of 10 classes: 35 members made use of the class in Clydebank and 26 members attended the Dumbarton Relaxation class over the year. Average attendance was ten and seven for the groups respectively.

Tai Chi

This course ran on a rolling programme of 4 x 10 sessions per year and helped people to focus and balance the mind and body using slow and gentle movements. The group met at the Dalmuir Community Education Centre and 29 members made use of the class over the year. The average attendance at Tai Chi was eight.

Aspire

The Aspire social networking group continued to meet at Whitecrook Street. Last year 35 members in total attended the Aspire group with an average attendance of nine.

Connections

Our Dumbarton based social networking group, Connections, meets on Thursdays. This group is also popular and had 23 members attending the group last year with an average attendance of eight.

Reflect and Connect

This social networking group has now established itself in the Alexandria area and meets on Wednesdays. In the past year 22 members used the group with an average attendance of nine.

Aspire To...

Discussions were held with members to set up a new social group within the Clydebank area to meet the needs of members who wish to have more control and say in their support service. The group completed a values exercise and developed a new constitution with support from West Dunbartonshire Communities Team. Twenty three members have used the group with an average attendance of eight.

Wellness Recovery Action Planning (WRAP)

This course has been facilitated in Stepping Stones for almost ten years. Accreditation with the Scottish Recovery Network has lapsed because they no longer accredit the self-management tool. Consequently, we saw twelve members attending over two courses. The course was co-produced with peer supporters.

Xmas Drop In

Each year around the Xmas period our groups take a break over the holiday period. We recognised that this can be a period of isolation for some of our members, therefore, we held a drop in between Xmas and New Year. The drop in was well attended and eleven members made use of the group.

Pupil Equity Fund

We designed a series of seminars and presented these to local West Dunbartonshire high schools. We agreed to facilitate the seminars to S4+ pupils and pupil support staff during the course of the year at one school.

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

COMPLEMENTARY THERAPIES

Reiki and Indian Head Massage

Due to the retirement of both our volunteers we suspended our regular complementary therapy services.

STAFFING REPORT

Transitional Employment Placements

Stepping Stones continued its long standing partnership with Flourish House. Through Flourish House their members can pursue two distinct job tracts: Transitional Employment (TE) or Supported Employment. Through TE, which we facilitate at Stepping Stones, members obtain part-time temporary positions for a period of six months. Many Flourish House members use the TE's to obtain independent employment with or without support from a Work Coach at Flourish. The service continues.

Staff Turnover and Recruitment

No staff member has left the organisation. We recruited a part time support worker, a part time assessment worker and a full time person centred therapist.

Staff Sickness

Staff absence because of sickness totalled 38.5 days which equated to 1.7% of working days lost.

Staff and Volunteer Training

The training below was undertaken by staff members with the numbers attending in parentheses;

Bespoke Intro to Health & Social Care (9)

First Aid (3)

Facebook for Business (1)

Safetalk (1)

PDA Health & Social Care Supervision (1)

ASIST (1)

Supervision Training (1)

BA BUSINESS AND ENTERPRISE (ONLINE) Business Processes Module (1)

Boundaries Training (3)

SERVICE DEVELOPMENTS

West Dunbartonshire Health and Social Care Partnership (WDHSCP)

Business meetings have continued with WDHSCP partners to develop and design ways to work more collaboratively. Ongoing discussions have led to an agreement in principle that Stepping Stones will host a full time Peer Support Worker. This post will be funded by money accessed from the Scottish Government under Action 15.

Premises

Stepping Stones continues to search for accessible premises on the ground floor and an integral large group space.

Co-location

Our co-location arrangements with the WDHSCP means that we have access to premises Dumbarton and Alexandria to deliver our 1:1 support services. We also secured private accommodation in local libraries in the area.

Universal Credit

Ongoing work to establish support mechanisms for our members who have welfare benefit issues will continue. This will include networking and liaison with partnership agencies across West Dunbartonshire.

Business Plan

STEPPING STONES ORGANISATION
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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

ACHIEVEMENT AND PERFORMANCE

This was reviewed and discussions about actions have been undertaken. This included the refresh of the existing website and branding. Our new website will host an online referral form for the first time. Stepping Stones will continue to develop products that appeal to the wider population and service commissioners. This work will include the development of new ways in which to promote our ideas and the services we provide.

FINANCIAL REVIEW

Principal funding sources

The organisation's principal funding source is a 6 month rolling contract with the West Dunbartonshire Health and Social Care Partnership. Discussions about our current service level agreement have been delayed somewhat and are in the pipeline.

In addition, each year the company receives donations from service members. The company recognises that where possible contributions and donations from service members are an untapped resource and will look at ways to harness support from service members to generate donation income.

Investment policy and objectives

The trustees have considered the most appropriate policy for investing funds. Funds received in advance of expenditure are placed in an investment account to raise a higher level of interest.

Reserves policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be six months of the core resources expended. At this level the trustees feel that they would be able to continue the operation of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed. The trustees are considering the ways in which additional funds could be raised.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It has charitable status and is registered with the Office of the Scottish Charities Regulator (OSCR). The company's governing document consists of the Memorandum and Articles of Association.

The liability of each of the guarantors in the event of winding up is limited to £1.

Recruitment and appointment of new trustees

Following the changes to the Memorandum and Articles of Association in 2016, the recruitment pool of trustees has been widened and Stepping Stones is working to ensure that trustees have a broad mix of appropriate skills that will assist the organisation in its activities. Therefore, new trustees are recruited, on an ongoing basis, from the Service Members of Stepping Stones and in wider recruitment drives from the general public. All new trustees are given in-house training on the requirements of the role as a trustee. External training is provided, as and when required, to assist the trustees in their development.

New trustees are familiarised with their role and responsibilities along with that of other trustees of the charity. They also receive copies of the last annual accounts, strategy and charity reports and also relevant documentation about the range of services that are provided.

Trustees are expected to play an active part in the development and monitoring of strategic plans through attendance at meetings or facilitated workshops. Also, trustees may use their expertise in the sub groups or working groups facilitated by the organisation. Trustees also represent and support Stepping Stones in negotiations with the West Dunbartonshire Health and Social Care Partnership, at various partnership events, including the Dunbartonshire Chamber, and recruitment fairs.

A delegated trustee is responsible for representing the board of directors during staff recruitment.

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Members of the Board of Directors are also trustees of the charity as per requirement in charity law. Directors are elected at our Annual General Meeting (AGM) and may also be appointed at other times during the year. At each AGM, all of the directors retire from office but are then eligible for re-election. The maximum number of directors is twelve, however, Stepping Stones is historically a user led organisation, therefore, out of the maximum number of directors, no more than 8 shall be Member Directors and no more than 4 shall be Co-opted Directors. In terms of Director meetings, a minimum of 3 Directors should be present, but in all meetings a majority of those Directors in attendance should be Member Directors.

The Board of Directors has overall responsibility for the strategic management of the company. The Operations Director has a non-executive role on the Board of Directors and a place on the Board is reserved for a representative from WDHSCP, also in a non-executive capacity.

Day to day responsibility for running the organisation is delegated to the Operations Director, whose role is to ensure that Stepping Stones meets the objectives as set out in the strategic plan. The Operations Director has responsibility for ensuring that Stepping Stones delivers quality services for people who experience mental health problems in West Dunbartonshire. This includes ensuring the service is delivered in a safe and competent manner, working with those who use the service to support them to develop coping strategies and build resilience. The Operations Directors role is to support the team to meet the contract requirements with the WDHSCP as well as the other funders who contribute to the work of the organisation.

Stepping Stones' Member Conversation Groups comprises of members meet regularly to discuss the future direction of Stepping Stones services as well as local, Scottish and Central Government initiatives that may have an impact on them. The groups are open and organic and meet in the three main population centres of West Dunbartonshire.

Related parties

Stepping Stones is guided by local and national initiatives around mental health and well being, such as, the Regulation of Care (Scotland) Act 2001, Scottish Social Services Council Codes of Practice and takes note of the Scottish Governments Mental Health Strategy and other developments in the pursuance of its objectives.

Locally, Stepping Stones has a partnership with the WDHSCP and meets regularly with colleagues of that body to address and identify issues that are affecting the local population, including an input into wider population issues. Stepping Stones holds membership and affiliations with the West Dunbartonshire Mental Health Forum, Voluntary Health Scotland, Glasgow Council for Voluntary Service, and the Dunbartonshire Chamber of Commerce. Stepping Stones is a Disability Confident Employer and an accredited Living Wage Employer.

Stepping Stones has established strong working links with the local NHS Primary Care and Community Mental Health Teams and as a consequence the Operations Director has established referral processes with these teams as well as identifying ways in which other agencies can easily refer their clients to the service.

Risk management

The trustees understand their fiduciary duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Board of Directors monitors potential operational and financial risks and reviews systems and a process to ensure the risks are mitigated as far as is possible.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC213904 (Scotland)

Registered Charity number
SC019270

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office:

Whitecrook Business Centre
78 Whitecrook Street
Clydebank
G81 1QF

Trustees

J Mooney

J Shanks

N Hynes

J Murphy

A Punton

C P Edward

Chairperson

Vice-chairperson

Treasurer

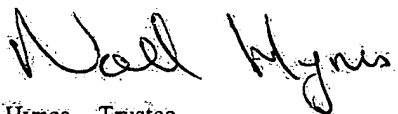
- resigned 7/6/2019

- appointed 6/9/2019

Independent examiner

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

Approved by order of the board of trustees on 17 September 2019 and signed on its behalf by:

 19/9/19.

N Hynes - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
STEPPING STONES ORGANISATION
(MENTAL HEALTH)

I report on the accounts for the year ended 31 March 2019 set out on pages nine to seventeen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

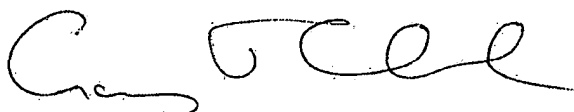
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Gary Clark
Chartered Accountant
D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

17 September 2019

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,770	-	4,770	3,069
Charitable activities	3				
Support activities		251,000	-	251,000	251,000
Total		255,770	-	255,770	254,069
EXPENDITURE ON					
Charitable activities					
Support activities		261,125	1,491	262,616	245,633
NET INCOME/(EXPENDITURE)		(5,355)	(1,491)	(6,846)	8,436
RECONCILIATION OF FUNDS					
Total funds brought forward		134,816	9,942	144,758	136,322
TOTAL FUNDS CARRIED FORWARD		129,461	8,451	137,912	144,758

The notes form part of these financial statements

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

BALANCE SHEET
AT 31 MARCH 2019

	Notes	Unrestricted fund £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	9	15,416	8,451	23,867	28,079
CURRENT ASSETS					
Debtors	10	50,427	-	50,427	5,263
Cash at bank and in hand		112,378	-	112,378	160,176
		<u>162,805</u>	<u>-</u>	<u>162,805</u>	<u>165,439</u>
CREDITORS					
Amounts falling due within one year	11	(48,760)	-	(48,760)	(48,760)
NET CURRENT ASSETS		<u>114,045</u>	<u>-</u>	<u>114,045</u>	<u>116,679</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		129,461	8,451	137,912	144,758
NET ASSETS		<u>129,461</u>	<u>8,451</u>	<u>137,912</u>	<u>144,758</u>
FUNDS	12				
Unrestricted funds				129,461	134,816
Restricted funds				8,451	9,942
TOTAL FUNDS				<u>137,912</u>	<u>144,758</u>

The notes form part of these financial statements

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

BALANCE SHEET - CONTINUED
AT 31 MARCH 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

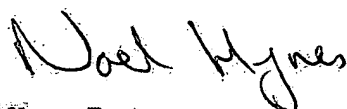
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

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 on 17 September 2019 and were signed on its behalf by:

 19/9/19

N Hynes - Trustee

The notes form part of these financial statements

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment and fittings	- 15% on reducing balance
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Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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.

2. DONATIONS AND LEGACIES

	2019	2018
	£	£
Donations	4,770	3,069

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2019 £	2018 £
Grants	Support activities	<u>251,000</u>	<u>251,000</u>

Grants received, included in the above, are as follows:

	2019 £	2018 £
MISG Grant Income (WDC)	<u>190,000</u>	<u>190,000</u>
Counselling Grant Income (NHS GG&C)	<u>61,000</u>	<u>61,000</u>
	<u>251,000</u>	<u>251,000</u>

4. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Support activities	<u>257,516</u>	<u>5,100</u>	<u>262,616</u>

5. NET INCOME/(EXPENDITURE)

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

	2019 £	2018 £
Depreciation : owned assets	<u>4,212</u>	<u>4,956</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

Trustees are reimbursed for any out of pocket expenses, principally travelling expenses, on production of a valid receipt.

7. STAFF COSTS

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

	2019	2018
Staff	<u>13</u>	<u>12</u>

No employees received emoluments in excess of £60,000.

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,069	-	3,069
Charitable activities			
Support activities	<u>251,000</u>	<u>-</u>	<u>251,000</u>
Total	<u>254,069</u>	<u>-</u>	<u>254,069</u>
 EXPENDITURE ON			
Charitable activities			
Support activities	<u>243,878</u>	<u>1,755</u>	<u>245,633</u>
Total	<u>243,878</u>	<u>1,755</u>	<u>245,633</u>
 NET INCOME/(EXPENDITURE)	<u>10,191</u>	<u>(1,755)</u>	<u>8,436</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>124,625</u>	<u>11,697</u>	<u>136,322</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>134,816</u></u>	<u><u>9,942</u></u>	<u><u>144,758</u></u>

9. TANGIBLE FIXED ASSETS

	Office equipment and fittings £
COST	
At 1 April 2018 and 31 March 2019	<u>53,284</u>
 DEPRECIATION	
At 1 April 2018	25,205
Charge for year	<u>4,212</u>
At 31 March 2019	<u>29,417</u>
 NET BOOK VALUE	
At 31 March 2019	<u><u>23,867</u></u>
At 31 March 2018	<u><u>28,079</u></u>

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	3,702	3,393
Accrued grant income	45,750	-
Prepayments	975	870
Securities deposit	-	1,000
	<u>50,427</u>	<u>5,263</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Deferred grant income	47,500	47,500
Accrued expenses	1,260	1,260
	<u>48,760</u>	<u>48,760</u>

12. MOVEMENT IN FUNDS

	At 1.4.18	Net movement in funds	At 31.3.19
	£	£	£
Unrestricted funds			
Free Reserves	134,816	(5,355)	129,461
Restricted funds			
Renewals and Repairs Fund	9,942	(1,491)	8,451
TOTAL FUNDS	<u>144,758</u>	<u>(6,846)</u>	<u>137,912</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
Free Reserves	255,770	(261,125)	(5,355)
Restricted funds			
Renewals and Repairs Fund	-	(1,491)	(1,491)
TOTAL FUNDS	<u>255,770</u>	<u>(262,616)</u>	<u>(6,846)</u>

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
Free Reserves	124,625	10,191	134,816
Restricted Funds			
Renewals and Repairs Fund	11,697	(1,755)	9,942
TOTAL FUNDS	<u>136,322</u>	<u>8,436</u>	<u>144,758</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Free Reserves	254,069	(243,878)	10,191
Restricted funds			
Renewals and Repairs Fund	-	(1,755)	(1,755)
TOTAL FUNDS	<u>254,069</u>	<u>(245,633)</u>	<u>8,436</u>

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

	At 1.4.17 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
Free Reserves	124,625	4,836	129,461
Restricted funds			
Renewals and Repairs Fund	11,697	(3,246)	8,451
TOTAL FUNDS	<u>136,322</u>	<u>1,590</u>	<u>137,912</u>

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Free Reserves	509,839	(505,003)	4,836
Restricted funds			
Renewals and Repairs Fund	-	(3,246)	(3,246)
TOTAL FUNDS	<u>509,839</u>	<u>(508,249)</u>	<u>1,590</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.

STEPPING STONES ORGANISATION
(MENTAL HEALTH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,770	3,069
Charitable activities		
Grants	251,000	251,000
Total incoming resources	255,770	254,069
EXPENDITURE		
Support costs		
Management		
Staff costs and training	201,404	185,820
Pensions	3,760	3,150
Rent, rates & insurance	21,849	18,414
Light and heat	2,470	3,151
Telephone	2,820	2,817
Post, stationery & advertising	2,721	3,947
Transport & travelling	3,744	4,718
Repairs and sundry expenses	10,147	12,359
Supervising & facilitating	4,389	5,041
Office equipment and fittings	4,212	4,956
	257,516	244,373
Governance costs		
Professional and consultancy fees	3,840	-
Accountancy fees	1,260	1,260
	5,100	1,260
Total resources expended	262,616	245,633
Net (expenditure)/income	(6,846)	8,436

This page does not form part of the statutory financial statements