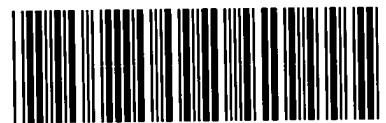


REGISTERED COMPANY NUMBER: SC213904 (Scotland)  
REGISTERED CHARITY NUMBER: SC019270

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 MARCH 2018  
FOR  
STEPPING STONES ORGANISATION  
(MENTAL HEALTH)

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

TUESDAY



\*S7E9FNY8\*

SCT

11/09/2018

#473

COMPANIES HOUSE

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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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 2018. 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**

Stepping Stones' vision is that positive mental health and wellbeing becomes a way of life for individuals, families and communities. Our mission is to improve the mental health and wellbeing of adults in West Dunbartonshire by helping them to prevent, cope with and recover from, issues that may affect their mental health and wellbeing. We provide a range of services, facilities and opportunities delivered by professionals and peers, on a one-to-one basis or in a group setting. Through helping people to help themselves and others, we will work together to ensure that people with a mental health issue are accepting and accepted, so that positive mental health and wellbeing becomes a way of life in West Dunbartonshire.

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
- Complementary Therapies

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, 807 people self referred, or were signposted, to the service and 660 people were offered an initial assessment appointment. Of that 660 (81%) people took up the offer. 853 people used different parts of the service which includes individual and group services.

**1:1 SUPPORT SERVICES**

**CORE10**

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE**

The organisation continued to utilise the CORE10 to demonstrate the effectiveness of our 1:1 Support Services. Our average score showed a drop of 5.9 points leading us to conclude that support from Stepping Stones helped to improve the symptoms experienced by those who used the services.

**Individual Support (IS)**

324 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.

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

Following an uplift in funding from the West Dunbartonshire Health and Social Care Partnership (WDHSCP) we were able to recruit a full time Counselling Team Leader for our service. This new post added value to the services as for the first time we were able to offer therapy from an employed professional staff member. As a consequence there has been development in the service. We have continued to develop our supply chain and at the financial year end we had established working relationships with six educational establishments. The agencies are offering courses in CBT, PCT and Counselling Psychology to at least Scottish Credit and Qualification Framework (SCQF) 10. We retained the services of six volunteers and towards the end of the financial year we undertook a recruitment drive for staff, volunteers and trainees to increase the capacity of the service.

In the past year, 232 people were supported in either CBT or PCT with 100 people receiving CBT and 132 people accessing PCT. We were able to offer an Integrative approach to those members who experienced more complex issues and 7 people accessed this. Many outcomes were achieved by members, trainees, volunteers and staff throughout the year.

**GROUP WORK**

**Relaxation Classes**

We continued to facilitate this class in both the Clydebank and Dumbarton areas in suitable rented space. Recent updates include moving the Clydebank class to the new Clydebank Leisure Centre. 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. 32 people made use of the class in Clydebank and 22 people attended the Dumbarton Relaxation class over the year.

**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 meets at the Dalmuir Community Education Centre and 24 people made use of the class over the year.

**Aspire**

Our Aspire social networking group had a change in venue this year and has been based at our head office since the turn of the year. The group is very popular and oversubscribed and as such a waiting list has been established. Work is underway to commence a new group in Clydebank to help cope with demand. Last year 39 people in total attended the Aspire group.

**Connections**

Our Dumbarton based social networking group, Connections, meets on Thursdays. This group is also popular and had 28 people attending the group last year.

**Reflect and Connect**

This social networking group has now established itself in the Alexandria area and meets on Wednesdays. In the past year 17 people used the group.

**Communications Group**

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE**

This group is made up of a small selection of staff and members. The main function of the group is to capture what is happening within the organisation and put this out into 4 newsletters each year. These newsletters are distributed widely and copies are made available on our website. 8 members have attended the group over the course of the year.

**Wellness Recovery Action Planning (WRAP)**

This course has been facilitated in Stepping Stones for almost 9 years. We continue to maintain our WRAP accreditation with the Scottish Recovery Network. Consequently, we saw 4 people attending this course and the facilitators attended WRAP networking meetings hosted by the Scottish Recovery Network. We also commenced working with previous attendees of the WRAP course to develop peer networks that would include refresher courses.

**Member Conversations**

We continue to encourage members to speak out about their hopes, dreams and aspirations for themselves, Stepping Stones and the wider community. 26 people attended the events across West Dunbartonshire and these will continue as they help inform Stepping Stones' strategic planning.

**Board Game**

We established a working relationship with Project Ability to develop the idea further. 4 members participated in the work of the group in their studios at the Trongate in Glasgow. Further work is being undertaken in the development of the idea.

**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 attended by 8 people making use of the group.

**Lightbulb Group**

This course was a pilot between the WDHSCP Primary Care Mental Health Team and Stepping Stones that offered people who experienced single issue trauma to meet and manage their symptoms. The group was attended by people who were using one or the other of the services described and 4 members from Stepping Stones participated.

**Living Life to the Full**

The course is a life skills course that offers training in practical approaches that teaches people key knowledge in how to tackle and respond to issues/demands which we all meet in our everyday lives. 14 people attended the course which was held in Stepping Stones.

**Positive Growth**

This new 6 week course was designed by staff and students at Stepping Stones and promoted positive mental health and wellbeing in Alexandria. 10 members participated in the course.

**Positive Futures**

This new six week CBT group designed for younger people 16 - 23 was held in Stepping Stones. The purpose of the course was to offer opportunities to learn new skills to manage anxiety for those who attended. 3 people attended the course.

**COMPLEMENTARY THERAPIES**

**Reiki and Indian Head Massage**

Our complementary therapies continue to be facilitated by our volunteers. Over the year we have managed to maintain low waiting times for these therapies. 58 members benefited from these services and we had an average turn up rate of 82%.

**Mind, Body and Soul**

We accessed £500 from the Ross and Liddell Community Bursary Programme and will facilitate a program of therapeutic individual and group events during 2018 in the Alexandria area.

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE**  
**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**

Denise Atcheson, Support Worker resigned in March 2018.

**Staff Sickness**

Staff absence because of sickness totalled 38.5 days which equated to 2% of working days lost.

**Staff and Volunteer Training**

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

Borderline Personality Disorder Training (5)  
First Aid (4)  
Igniting Ideas Workshop (1)  
Safetalk (1)  
Dementia Friendly Communities (8)  
Supercharging your CBT practice (1)  
Impact of trauma on mental health, substance abuse & offending (1)  
Trauma - informed practice & vicarious traumatisation (1)  
Gender based violence, routine sensitive inquiry and managing disclosure (1)  
Assessment & Treatment of Complex PTSD (1)  
Fire Warden Training (1)

**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. Pilot arrangement for referrals between Primary Care Mental Health Team (PCMHT) and Stepping Stones were designed and reviewed as part of the dynamic work plan of the group. This pilot hopes to improve access to psychological support and reduce duplication of effort and improve the response for people who access mental health services in West Dunbartonshire. A pilot referral form was designed and improved in partnership between Stepping Stones and PCMHT.

**Premises**

Stepping Stones expanded their premises to develop the organisation in the furtherance of its mission. The organisation let a 1400 square foot office space next door to the current space and moved the staff operations into the new area. The two areas were joined through the establishment of an internal doorway and former staff rooms converted into consulting spaces. The former reception area has been converted into a small group/training space. Work on the organisation of our existing space will be undertaken in the next year and this will include a review of our ICT. Further searches for accommodation will be undertaken to take in to account the need 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. The growth in the counselling service will see a greater need for space in the main population centres of West Dunbartonshire.

**Board Game**

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

---

**ACHIEVEMENT AND PERFORMANCE**  
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Trauma - informed practice & vicarious traumatisation (1)

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**Board Game**

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**ACHIEVEMENT AND PERFORMANCE**

The Board of Directors are happy that the work undertaken with members to push this further down the track has been successful. The board game development will continue to be supported by the organisation and resources committed in the furtherance of this objective.

**Pupil Equity Fund**

Stepping Stones will continue to liaise with the West Dunbartonshire Education Service to develop new approaches that will support staff, pupils and caregivers to increase access to mental health support and educational services that support the range of people involved in school activities.

**Universal Credit**

The proposed roll out of Universal Credit in West Dunbartonshire toward the end of 2018 is expected to cause difficulty among those people who have complex support needs. We will continue to lobby our elected representatives to put forward the concerns of those people who use our services and will be impacted by the roll out. We will attempt to increase our human resource to help us deal with expected increase in demand for support.

**Marketing Mix**

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 are ongoing to review our current service level agreement.

The organisation continues to generate ideas and develop these ideas that will lead to additional income for the organisation enabling sustainable services that have a greater impact on the mental health and well being of the local population. Recent success included the award of a grant.

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.



**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 report for information 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.

**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 is a member of the Board of Directors and a place on the Board is reserved for a representative from WDHSCP but neither has voting rights.

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 competent 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.

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**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 processes to ensure the risks are mitigated as far as is possible.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

SC213904 (Scotland)

**Registered Charity number**

SC019270

**Registered office**

Whitecrook Business Centre  
78 Whitecrook Street  
Clydebank  
G81 1QF

**Trustees**

J Shanks  
N Hynes  
J Murphy  
J Mooney  
A Punton


Chairperson  
Treasurer

- appointed 1/12/2017

**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 4 September 2018 and signed on its behalf by:

X 

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 2018 set out on pages nine to sixteen.

**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. 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. 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 connection with 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

4 September 2018

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	3,069	-	3,069	1,651
Charitable activities	3				
Support activities		251,000	-	251,000	210,651
<b>Total</b>		<b>254,069</b>	<b>-</b>	<b>254,069</b>	<b>212,302</b>
<b>EXPENDITURE ON</b>					
Charitable activities					
Support activities		243,878	1,755	245,633	215,224
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,191</b>	<b>(1,755)</b>	<b>8,436</b>	<b>(2,922)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>124,625</b>	<b>11,697</b>	<b>136,322</b>	<b>139,244</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>134,816</b>	<b>9,942</b>	<b>144,758</b>	<b>136,322</b>

The notes form part of these financial statements

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**BALANCE SHEET**  
**AT 31 MARCH 2018**

	Notes	Unrestricted fund £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	18,137	9,942	28,079	21,438
<b>CURRENT ASSETS</b>					
Debtors	10	5,263	-	5,263	28,846
Cash at bank and in hand		160,176	-	160,176	134,834
		165,439	-	165,439	163,680
<b>CREDITORS</b>					
Amounts falling due within one year	11	(48,760)	-	(48,760)	(48,796)
<b>NET CURRENT ASSETS</b>		116,679	-	116,679	114,884
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		134,816	9,942	144,758	136,322
<b>NET ASSETS</b>		134,816	9,942	144,758	136,322
<b>FUNDS</b>	12				
Unrestricted funds				134,816	124,625
Restricted funds				9,942	11,697
<b>TOTAL FUNDS</b>				144,758	136,322

The notes form part of these financial statements.

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**BALANCE SHEET - CONTINUED**  
**AT 31 MARCH 2018**

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The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

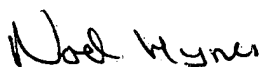
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

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 special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 4 September 2018 and were signed on its behalf by:

X 

N Hynes - Trustee

The notes form part of these financial statements



**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**3. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2018 £	2017 £
Grants	Support activities	251,000	210,651

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

	2018 £	2017 £
MISG Grant Income (WDC)	190,000	190,000
Counselling Grant Income (NHS GG&C)	61,000	15,000
Lloyds TSB Foundation for Scotland - Henry Duncan Awards	-	5,651
	251,000	210,651

**4. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Support activities	244,373	1,260	245,633

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

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

	2018 £	2017 £
Depreciation - owned assets	4,956	3,783

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2018 nor for the year ended 31 March 2017.

**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:

	2018 12	2017 12
Staff		

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 2018**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,651	-	1,651
<b>Charitable activities</b>			
Support activities	210,651	-	210,651
<b>Total</b>	212,302	-	212,302
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Support activities	213,160	2,064	215,224
<b>Total</b>	213,160	2,064	215,224
 <b>NET INCOME/(EXPENDITURE)</b>	(858)	(2,064)	(2,922)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	125,483	13,761	139,244
 <b>TOTAL FUNDS CARRIED FORWARD</b>	124,625	11,697	136,322

**9. TANGIBLE FIXED ASSETS**

	Office equipment and fittings £
<b>COST</b>	
At 1 April 2017	41,687
Additions	11,597
At 31 March 2018	53,284
 <b>DEPRECIATION</b>	
At 1 April 2017	20,249
Charge for year	4,956
At 31 March 2018	25,205
 <b>NET BOOK VALUE</b>	
At 31 March 2018	28,079
At 31 March 2017	21,438

**STEPPING STONES ORGANISATION**  
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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Grants receivable	-	3,750
Other debtors	3,393	23,249
Prepayments	870	847
Securities deposit	1,000	1,000
	<u>5,263</u>	<u>28,846</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018	2017
	£	£
Other creditors	-	96
Deferred grant income	47,500	47,500
Accrued expenses	1,260	1,200
	<u>48,760</u>	<u>48,796</u>

**12. MOVEMENT IN FUNDS**

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

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

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

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**  
**FOR THE YEAR ENDED 31 MARCH 2018**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.16 £	Net movement in funds £	At 31.3.17 £
<b>Unrestricted Funds</b>			
Free Reserves	125,483	(858)	124,625
<b>Restricted Funds</b>			
Renewals and Repairs Fund	13,761	(2,064)	11,697
<b>TOTAL FUNDS</b>	<u>139,244</u>	<u>(2,922)</u>	<u>136,322</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Free Reserves	212,302	(213,160)	(858)
<b>Restricted funds</b>			
Renewals and Repairs Fund	-	(2,064)	(2,064)
<b>TOTAL FUNDS</b>	<u>212,302</u>	<u>(215,224)</u>	<u>(2,922)</u>

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2018.

**STEPPING STONES ORGANISATION**  
**(MENTAL HEALTH)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2018**

	2018 £	2017 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,069	1,651
<b>Charitable activities</b>		
Grants	251,000	210,651
<b>Total incoming resources</b>	<b>254,069</b>	<b>212,302</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Staff costs and training	185,820	168,512
Pensions	3,150	1,513
Rent, rates & insurance	18,414	13,290
Light and heat	3,151	1,632
Telephone	2,817	2,347
Post, stationery & advertising	3,947	4,943
Transport & travelling	4,718	3,951
Repairs and sundry expenses	12,359	6,726
Supervising & facilitating	5,041	6,307
Office equipment and fittings	4,956	3,783
	<b>244,373</b>	<b>213,004</b>
<b>Governance costs</b>		
Legal and professional fees	-	1,020
Accountancy fees	1,260	1,200
	<b>1,260</b>	<b>2,220</b>
<b>Total resources expended</b>	<b>245,633</b>	<b>215,224</b>
<b>Net income/(expenditure)</b>	<b>8,436</b>	<b>(2,922)</b>

This page does not form part of the statutory financial statements