

See Saw Pre-School CIO

England & Wales · Charity number 1158614

Details

Other names EAST BARNWELL & ABBEY CIO

Status Registered

Legal form CIO

Registered 2014-09-18

Register [View on the Charity Commission register](#)

Contact

Address The Hub
15 Barnwell Road
Cambridge
CB5 8RG

Phone 01223211945

Email finance@seesawpreschool.org.uk

Activities

Objects: TO ADVANCE THE EDUCATION AND DEVELOPMENT OF CHILDREN UNDER STATUTORY SCHOOL AGE, IN PARTICULAR IN ABBEY AND THE SURROUNDING AREAS IN THE COUNTY OF CAMBRIDGESHIRE AND IN SO DOING A) OFFER APPROPRIATE LEARNING EXPERIENCES AND PLAY FACILITIES; B) ENSURE THE NURSERY OFFERS OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY; C) ENCOURAGE PARENTS TO BECOME INVOLVED IN THE ACTIVITIES OF THE NURSERY.

Activities: The charity has had no activities since it was set up

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Cambridgeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£139,110	£129,101	-	-
2023-08-31	£124,742	£132,855	-	-
2022-08-31	£142,161	£108,125	-	-
2021-10-31	£100,593	£75,431	-	-
2020-08-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Debbie Hardingham		2019-11-05
Joanne Brasher		2019-11-05
Rev STUART WOOD		2019-11-05

See Saw Pre-School CIO

England & Wales - Charity number 1158614

Accounts

See Saw Pre-School CIO

**Accounts for the year ended
31st August 2024**

Registered Charity Number: 1158614

See Saw Pre-School CIO

Accounts for the year ended 31 August 2024

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Trustees	Joanne Brasher Deborah Hardingham Rev Stuart Wood Angela McCabe Suzanne Cooke	(appointed 23 November 2023) (resigned 12 February 2024)
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Address	The Hub 15 Barnwell Road Cambridge CB5 8RG
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Charity Registration Number	1158614
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Accounts for the year ended 31 August 2024

Report of the Trustees

The trustees present their annual report and the accounts for the year ended 31 August 2024.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Governing Document

East Barnwell & Abbey CIO was formed by a governing document and was registered as a charity on 18 September 2014.

On 1st November 2020, the assets and liabilities of East Barnwell Community Association relating to the activities of See Saw Pre-School were transferred into the East Barnwell & Abbey CIO. The trustees agreed to change the name and objects of the East Barnwell & Abbey CIO to reflect this, and the change to See Saw Pre-School CIO was granted by the Charity Commission in May 2021.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

The current trustees are continuing to actively look at recruiting new trustees.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Accounts for the year ended 31 August 2024

Report of the Trustees

Organisational structure

The charity has a board of trustees who are responsible for its strategic direction and policy.

Objects and Activities

The Charity's objects are to advance the education and development of children under statutory school age, in particular in Abbey and the surrounding areas in the county of Cambridgeshire and in so doing A) Offer appropriate learning experiences and play facilities; B) Ensure the nursery offers opportunities for all children whatever their race, culture, religion, means or ability; C) Encourage parents to become involved in the activities of the nursery.

During the year, the trustees have continued to work with the Pre-school manager to embed good practice across the setting, including investment in Continuing Professional Development for staff. The Trustees remain committed to the Charity being a Real Living Wage employer, and have sought to continue to support the staff to provide the best environment for the children that attend the setting.

The conversations about a new physical space for the Pre-School provision are ongoing, and at the time of signing these accounts, the trustees have a meeting scheduled to discuss the new build, which began in March 2025, with completion expected in 2027.

The trustees are encouraged by the results for the year, but are aware of the vulnerability of the setting with fluctuating numbers, low birth rate and new build developments all impacting on numbers of pre-school children in the area. They are constantly evaluating ratios and are working with the Pre-school manager to continue to promote the setting locally.

This report was approved by the board of trustees on 25th March 2025 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2024

Statement of Financial Activities

	<u>2024</u>	<u>2023</u>
	£	£
Receipts		
Fees & Grants	137,913	123,551
Income from Activities	115	703
Investment Income	1,082	488
	<hr/> 139,110	<hr/> 124,742
Payments		
Accountancy, Bank Charges & Consultancy	256	444
Building & Grounds Maintenance	0	636
Cleaning and hygiene	956	1,517
Education, Play Equipment and Support	5,600	5,268
Insurances & Subscriptions	1,156	1,221
IT Costs	739	0
Photocopier costs	335	612
Postage, stationery and sundries	311	219
Rent	7,500	7,500
Repairs and maintenance	410	1,661
Staff Costs	90,708	93,285
Telephone	928	1,011
Training	1,642	1,123
Uniform	80	458
	<hr/> 110,621	<hr/> 114,955
	<hr/> 28,489	<hr/> 9,787
Management charge from Abbey People (Registered Charity Number: 1180560)	18,480	17,900
Net Movement in the Period	<hr/> 10,009	<hr/> -8,113
Reserves Brought Forward	87,965	135,051
EBCA Reserves transferred to Abbey People (Registered Charity Number: 1180560)	0	-38,973
Reserves Carried Forward at 31st August 2024	<hr/> £97,974	<hr/> £87,965

Accounts for the year ended 31 August 2024

Balance Sheet

	Notes	<u>2024</u> £	<u>2023</u> £
Current Assets			
Cash at bank and in hand	2	98,297	87,965
Total Current Assets		<u>98,297</u>	<u>87,965</u>
Liabilities			
Creditors: amounts falling due within one year	3	323	0
Net Assets		<u>£97,974</u>	<u>£87,965</u>
The funds of the charity			
Unrestricted Funds		97,974	87,965
Total charity funds		<u>£97,974</u>	<u>£87,965</u>

The accounts were approved by the trustees on 25th March 2025 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2024

Notes to the Accounts

1 **Accounting Policies**

(a) **Basis of Preparation of Accounts**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

See Saw Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) **Income**

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Accounts for the year ended 31 August 2024

Notes to the Accounts

2	Cash at Bank and in Hand	<u>2024</u> £	<u>2023</u> £
	CAF Cash Account	56,875	47,542
	CAF Gold Account	41,422	40,423
		<hr/>	<hr/>
		£98,297	£87,965
		<hr/> <hr/>	<hr/> <hr/>

3	Creditors: amounts falling due within one year	<u>2024</u> £	<u>2023</u> £
	HMRC - Paye/NIC	323	0
		<hr/>	<hr/>
		£323	£0
		<hr/> <hr/>	<hr/> <hr/>

4 **Trustee Remuneration and Expenses**

No remuneration was paid to any of the trustees in the year, nor were any expenses reimbursed to them.

5 **Related Party Transactions**

There were no related party transactions in the year that required disclosure.

See Saw Pre -School CIO

Accounts for the year ended 31 August 2024

Independent Examiner's Report to the Board of Trustees of See Saw Pre-School CIO

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2024

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 Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed 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 giving me cause to believe that in any material respect:

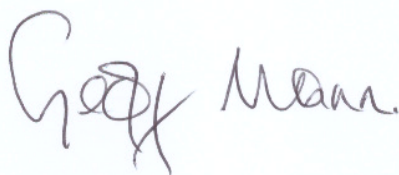
the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do 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 brought in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ



See Saw Pre-School CIO

England & Wales - Charity number 1158614

Accounts

See Saw Pre-School CIO

**Accounts for the year ended
31st August 2023**

Registered Charity Number: 1158614

See Saw Pre-School CIO

Accounts for the year ended 31 August 2023

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Trustees

Joanne Brasher
Deborah Hardingham
Rev Stuart Wood
Angela McCabe (appointed 23 November 2023)
Suzanne Cooke (appointed 23 November 2023)

Address

The Hub
15 Barnwell Road
Cambridge
CB5 8RG

Charity Registration Number 1158614

Accounts for the year ended 31 August 2023

Report of the Trustees

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The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

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Structure, Governance and Management

Governing Document

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Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

Angela McCabe and Suzanne Cooke were appointed as trustees on 23 November 2023 as the charity continues to work towards strengthening the trustee body. The current trustees are continuing to actively looking at recruiting new trustees.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Accounts for the year ended 31 August 2023

Report of the Trustees

Organisational structure

The charity has a board of trustees who are responsible for its strategic direction and policy.

Objects and Activities

The Charity's objects are to advance the education and development of children under statutory school age, in particular in Abbey and the surrounding areas in the county of Cambridgeshire and in so doing A) Offer appropriate learning experiences and play facilities; B) Ensure the nursery offers opportunities for all children whatever their race, culture, religion, means or ability; C) Encourage parents to become involved in the activities of the nursery.

During the year, the trustees have continued to work with the Pre-school manager to embed good practice across the setting, including investment in Continuing Professional Development for staff. The Trustees remain committed to the Charity being a Real Living Wage employer, and have sought to continue to support the staff to provide the best environment for the children that attend the setting.

The conversations about a new physical space to continue to provide the Pre-School provision are ongoing, and at the time of signing these accounts, the Trustees were waiting on the outcome of a planning application submitted by Cambridge City Council, who have taken over the lead on the development from Cambridgeshire County Council. Continued use of the current temporary site has been agreed.

This report was approved by the board of trustees on 23rd May 2024 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2023

Statement of Financial Activities

	<u>2023</u>	<u>2022</u>
	£	£
Receipts		
Fees & Grants	123,551	138,544
Income from Activities	703	3,587
Investment Income	488	30
Other Income (Suspense)	0	0
	<hr/> 124,742	<hr/> 142,161
Payments		
Accountancy, Bank Charges & Consultancy	444	77
Building & Grounds Maintenance	636	195
Cleaning and hygiene	1,517	1,531
Education, Play Equipment and Support	5,268	3,459
Insurances & Subscriptions	1,221	863
Office Expenditure	0	139
Photocopier costs	612	463
Postage, stationery and sundries	219	198
Rent	7,500	7,500
Repairs and maintenance	1,661	3,912
Staff Costs	93,285	87,395
Telephone	1,011	923
Training	1,123	1,150
Uniform	458	320
	<hr/> 114,955	<hr/> 108,125
	<hr/> 9,787	<hr/> 34,036
Management charge from Abbey People (Registered Charity Number: 1180560)	17,900	15,000
Net Movement in the Period	<hr/> -8,113	<hr/> 19,036
Reserves Brought Forward	135,051	116,015
EBCA Reserves transferred to Abbey People (Registered Charity Number: 1180560)	-38,973	0
Reserves Carried Forward at 31st August 2023	<hr/> £87,965	<hr/> £135,051

Accounts for the year ended 31 August 2023

Balance Sheet

	Notes	<u>2023</u> £	<u>2022</u> £
Current Assets			
Cash at bank and in hand	2	87,965	139,324
Total Current Assets		<u>87,965</u>	<u>139,324</u>
Liabilities			
Creditors: amounts falling due within one year	3	0	4,273
Net Assets		<u>£87,965</u>	<u>£135,051</u>
The funds of the charity			
Unrestricted Funds		87,965	135,051
Total charity funds		<u>£87,965</u>	<u>£135,051</u>

The accounts were approved by the trustees on 23rd May 2024 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2023

Notes to the Accounts

1 Accounting Policies

(a) Basis of Preparation of Accounts

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

See Saw Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) Income

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Accounts for the year ended 31 August 2023

Notes to the Accounts

2	Cash at Bank and in Hand	<u>2023</u> £	<u>2022</u> £
	Lloyds Bank Account	0	37,353
	CAF Cash Account	47,542	61,947
	CAF Gold Account	40,423	40,024
		<hr/> £87,965 <hr/>	<hr/> £139,324 <hr/>

3	Creditors: amounts falling due within one year	<u>2023</u> £	<u>2022</u> £
	Due to Abbey People	0	4,273
		<hr/> £0 <hr/>	<hr/> £4,273 <hr/>

4 **Trustee Remuneration and Expenses**

No remuneration was paid to any of the trustees in the year, nor were any expenses reimbursed to them.

5 **Related Party Transactions**

There were no related party transactions in the year that required disclosure.

See Saw Pre -School CIO

Accounts for the year ended 31 August 2023

Independent Examiner's Report to the Board of Trustees of See Saw Pre-School CIO

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 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 Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed 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 giving me cause to believe that in any material respect:

the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do 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 brought in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
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See Saw Pre-School CIO

England & Wales - Charity number 1158614

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See Saw Pre-School CIO

**Accounts for the year ended
31st August 2022**

Registered Charity Number: 1158614

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Accounts for the year ended 31 August 2022

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Trustees Joanne Brasher
Deborah Hardingham
Rev Stuart Wood

Address The Hub
15 Barnwell Road
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Charity Registration Number 1158614

Accounts for the year ended 31 August 2022

Report of the Trustees

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Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

It is planned to strengthen the trustee body during the next year and the current trustees are actively looking at recruiting new trustees.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Accounts for the year ended 31 August 2022

Report of the Trustees

Organisational structure

The charity has a board of trustees who are responsible for its strategic direction and policy.

Objects and Activities

The Charity's objects were changed alongside the change of name to better reflect the work of the charity. The charity's objects are to advance the education and development of children under statutory school age, in particular in Abbey and the surrounding areas in the county of Cambridgeshire and in so doing A) Offer appropriate learning experiences and play facilities; B) Ensure the nursery offers opportunities for all children whatever their race, culture, religion, means or ability; C) Encourage parents to become involved in the activities of the nursery.

During the year, the trustees have continued to work hard to consolidate the CIO and establish a platform from which to push on. The Trustees committed the Charity to be a Real Living Wage employer, and have sought to continue to support the staff to provide the best environment for the children that attend the setting.

There are ongoing conversations about a new physical space to continue to provide the Pre-School provision, and at the time of signing these accounts, the Trustees were waiting for the next steps to be set out by Cambridge City Council, who have taken over the lead on the development from Cambridgeshire County Council.

This report was approved by the board of trustees on 22nd June 2023 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2022

Statement of Financial Activities

	<u>2022</u> (12 months to 31/08/22)	<u>2021</u> (10 months to 31/08/21)
	£	£
Receipts		
Fees & Grants	138,544	91,201
Income from Activities	3,587	8,943
Investment Income	30	0
Other Income	0	449
	142,161	100,593
Payments		
Accountancy, Bank Charges & Consultancy	77	824
Building & Grounds Maintenance	195	2,330
Cleaning and hygiene	1,531	1,290
Education, Play Equipment and Support	3,459	4,581
Insurances & Subscriptions	863	617
Office Expenditure	139	79
Photocopier costs	463	444
Postage, stationery and sundries	198	35
Rent	7,500	0
Repairs and maintenance	3,912	787
Salaries	87,395	62,854
Telephone	923	840
Training	1,150	750
Uniform	320	0
	108,125	75,431
	34,036	25,162
Management charge from Abbey People	15,000	0
	19,036	25,162
Net Movement in the Period	19,036	25,162
Reserves Brought Forward	116,015	0
Reserves transferred from: -		
East Barnwell Community Association (Charity No 1072923)		90,853
Reserves Carried Forward at 31st August 2022	£135,051	£116,015

Accounts for the year ended 31 August 2022

Balance Sheet

	Notes	<u>2022</u> £	<u>2021</u> £
Current Assets			
Cash at bank and in hand	2	139,324	164,590
Total Current Assets		<u>139,324</u>	<u>164,590</u>
Liabilities			
Creditors: amounts falling due within one year	3	4,273	48,575
Net Assets		<u>£135,051</u>	<u>£116,015</u>
The funds of the charity			
Unrestricted Funds		135,051	116,015
Total charity funds		<u>£135,051</u>	<u>£116,015</u>

The accounts were approved by the trustees on 22nd June 2023 and signed on their behalf.



Jo Brasher
Trustee

Accounts for the year ended 31 August 2022

Notes to the Accounts

1 Accounting Policies

(a) Basis of Preparation of Accounts

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

See Saw Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) Income

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(e) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Accounts for the year ended 31 August 2022

Notes to the Accounts

2	Cash at Bank and in Hand	<u>2022</u>	<u>2021</u>
		£	£
	Barclays Bank Account	0	79,167
	Lloyds Bank Account	37,353	85,423
	CAF Cash Account	61,947	0
	CAF Gold Account	40,024	0
		<u>£139,324</u>	<u>£164,590</u>
		<u><u>£139,324</u></u>	<u><u>£164,590</u></u>
3	Creditors: amounts falling due within one year	<u>2022</u>	<u>2021</u>
		£	£
	Due to Abbey People	4,273	48,575
		<u>£4,273</u>	<u>£48,575</u>
		<u><u>£4,273</u></u>	<u><u>£48,575</u></u>
4	Trustee Remuneration and Expenses		
	No remuneration was paid to any of the trustees in the year, nor were any expenses reimbursed to them.		
5	Related Party Transactions		
	There were no related party transactions in the year that required disclosure.		

See Saw Pre -School CIO

Accounts for the year ended 31 August 2022

Independent Examiner's Report to the Board of Trustees of See Saw Pre-School CIO

I report to the trustees on my examination of the accounts of the charity for the year ended 31 August 2022

Responsibilities and Basis of Report

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

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed 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 giving me cause to believe that in any material respect:


the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do 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 brought in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ



See Saw Pre-School CIO

England & Wales - Charity number 1158614

Accounts

See Saw Pre-School CIO

**Accounts for the period ended
31st August 2021**

Registered Charity Number: 1158614

See Saw Pre-School CIO

Accounts for the period ended 31 August 2021

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Trustees	Joanne Brasher Deborah Hardingham Rev Stuart Wood
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Address	The Hub 15 Barnwell Road Cambridge CB5 8RG
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Charity Registration Number	1158614
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Accounts for the period ended 31 August 2021

Report of the Trustees

The trustees present their annual report and the accounts for the period ended 31 August 2021.

The accounts comply with the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Governing Document

East Barnwell & Abbey CIO was formed by a governing document and was registered as a charity on 18 September 2014.

On 1st November 2020, the assets and liabilities of East Barnwell Community Association relating to the activities of See Saw Pre-School were transferred into the East Barnwell & Abbey CIO. The trustees agreed to change the name and objects of the East Barnwell & Abbey CIO to reflect this, and the change to See Saw Pre-School CIO was granted by the Charity Commission in May 2021.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

It is planned to strengthen the trustee body during the next year and the current trustees are actively looking at recruiting new trustees.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Accounts for the period ended 31 August 2021

Report of the Trustees

Organisational structure

The charity has a board of trustees who are responsible for its strategic direction and policy.

Objects and Activities

The Charity's objects were changed alongside the change of name to better reflect the work of the charity. The charity's objects are to advance the education and development of children under statutory school age, in particular in Abbey and the surrounding areas in the county of Cambridgeshire and in so doing A) Offer appropriate learning experiences and play facilities; B) Ensure the nursery offers opportunities for all children whatever their race, culture, religion, means or ability; C) Encourage parents to become involved in the activities of the nursery.

During the period, the trustees have continued to work hard to consolidate the CIO and establish a platform from which to push on. The Trustees committed the Charity to be a Real Living Wage employer, and have sought to continue to support the staff to provide the best environment for the children that attend the setting.

There are ongoing conversations about a new physical space to continue to provide the Pre-School provision, and at the time of signing these accounts, the Trustees were waiting for the next steps to be set out by Cambridge City Council, who have taken over the lead on the development from Cambridgeshire County Council.

This report was approved by the board of trustees on 22nd June 2023 and signed on their behalf.



Joanne Brasher
Trustee

See Saw Pre -School CIO

Accounts for the period ended 31 August 2021

Independent Examiner's Report to the Board of Trustees of See Saw Pre-School CIO

I report to the trustees on my examination of the accounts of the charity for the period ended 31 August 2021

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 Acts 2011 ("the Act").

I report in respect of my examination of your charity's accounts carried out under section 145 of the Act, and in carrying out my examination I have followed 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 giving me cause to believe that in any material respect:


the accounting records were not kept in respect of the charity as required by section 130 of the Act; or

the accounts do not accord with those records; or

the accounts do 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 brought in this report in order to enable a proper understanding of the accounts to be reached.

Geoff Mann FCIE
Geoff Mann Limited
Dee House
Highworth Avenue
Cambridge
CB4 2BQ



Accounts for the period ended 31 August 2021

Statement of Financial Activities

	<u>2021</u> (10 months to 31/08/21)	<u>2020</u> (14 months to 31/10/20)
	£	£
Receipts		
Grants & Donations	91,201	98,464
Income from Activities	8,943	8,719
Other Income	449	4,399
	<hr/> 100,593	<hr/> 111,582
Payments		
Accountancy & Consultancy	824	352
Building & Grounds Maintenance	2,330	0
Cleaning and hygiene	1,290	1,532
Education, Play Equipment and Support	4,581	5,654
Insurances	617	0
Office Expenditure	79	1,144
Photocopier costs	444	665
Postage, stationery and sundries	35	254
Rent	0	8,812
Repairs and maintenance	787	1,913
Salaries	62,854	75,798
Staff Costs	0	678
Telephone	840	1,187
Training	750	0
	<hr/> 75,431	<hr/> 97,989
	<hr/> 25,162	<hr/> 13,593
Management charge from East Barnwell Community Association	0	-12,000
Net Movement in the Period	<hr/> 25,162	<hr/> 1,593
Reserves transferred from: -		
See Saw Pre-School (Charity No 1033447)	0	89,260
East Barnwell Community Association (Charity No 1072923)	90,853	0
Reserves Carried Forward at 31st August 2021	<hr/> £116,015	<hr/> £90,853

Accounts for the period ended 31 August 2021

Balance Sheet

	Notes	<u>31/08/2021</u>	<u>31/10/2020</u>
		£	£
Current Assets			
Cash at bank and in hand	2	164,590	102,403
Total Current Assets		<u>164,590</u>	<u>102,403</u>
Liabilities			
Creditors: amounts falling due within one year	3	48,575	11,550
Net Assets		<u>£116,015</u>	<u>£90,853</u>
The funds of the charity			
Unrestricted Funds		116,015	90,853
Total charity funds		<u>£116,015</u>	<u>£90,853</u>

The accounts were approved by the trustees on 22nd June 2023 and signed on their behalf.



Joanne Brasher

Accounts for the period ended 31 August 2021

Notes to the Accounts

1 **Accounting Policies**

(a) **Basis of Preparation of Accounts**

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

See Saw Pre-School CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) **Income**

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Accounts for the period ended 31 August 2021

Notes to the Accounts

2	Cash at Bank and in Hand	<u>31/08/2021</u>	<u>31/10/2020</u>
		£	£
	Barclays Bank Account	79,167	79,167
	Lloyds Bank Account	85,423	23,236
		<u>£164,590</u>	<u>£102,403</u>

3	Creditors: amounts falling due within one year	<u>31/08/2021</u>	<u>31/10/2020</u>
		£	£
	Due to Abbey People	48,575	11,550
		<u>£48,575</u>	<u>£11,550</u>

4 **Trustee Remuneration and Expenses**

No remuneration was paid to any of the trustees in the period, nor were any expenses reimbursed to them.

5 **Related Party Transactions**

There were no related party transactions in the period that required disclosure.

See Saw Pre-School CIO

England & Wales - Charity number 1158614

Accounts

East Barnwell & Abbey CIO

Accounts for the year ended 31 August 2020

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Trustees Joanne Brasher
Deborah Hardingham
Rev Stuart Wood

Address The Hub
15 Barnwell Road
Cambridge
CB5 8RG

Charity Registration Number 1158614

Accounts for the year ended 31 August 2020

Report of the Trustees

The trustees present their annual report and the accounts for the year ended 31 August 2020.

The accounts comply with the Charities Act 2011 and 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)

Statement of Trustees Responsibilities

Charity law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that year.

In preparing those accounts, the trustees are required to:

- (i) Select suitable accounting policies and apply them consistently.
- (ii) Make judgements and estimates that are reasonable and prudent.
- (iii) Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- (iv) Observe the methods and principles in the applicable Charities SORP.
- (v) State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the accounts.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011.

They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Structure, Governance and Management

Governing Document

East Barnwell & Abbey CIO was formed by a governing document and was registered as a charity on 18 September 2014.

Appointment of trustees

New trustees are appointed by a majority of trustees in office at that time.

Joanne Brasher, Deborah Hardingham and Rev Stuart Wood were appointed on 4th December 2019 as trustees, with Colin Shaw resigning due to ill health.

It is planned to strengthen the trustee body during the next year and the current trustees are actively looking at recruiting new trustees.

Trustee induction and training

The trustees are currently reviewing the procedures in place for trustee induction and training by reference to guidance published by the Charity Commission.

Accounts for the year ended 31 August 2020

Report of the Trustees

The trustees present their annual report and the accounts for the year ended 31 August 2020.

Organisational structure

The charity has a board of trustees who are responsible for its strategic direction and policy.

Objects and Activities

The charity's objects are to further or benefit the residents of Abbey Ward, Cambridge and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

During the year, the trustees were working hard to consolidate the CIO along with the East Barnwell Community Association, continuing to work through the effects of losing the founding trustees in a short period of time.

On 1st November 2020, the assets and liabilities of East Barnwell Community Association relating to the activities of SeeSaw Pre-School were transferred into the East Barnwell & Abbey CIO. The trustees agreed to change the name and objects of the East Barnwell & Abbey CIO to reflect this, and the change to See Saw Pre-School CIO was granted by the Charity Commission in May 2021.

The assets and liabilities pertaining to the Community Centre were transferred into Abbey People CIO on 1st November 2020, who remain committed to working to secure the management of the redeveloped Community Centre.

These changes will be reflected in the financial accounts for the year ended 31st August 2021.

This report was approved by the board of trustees on 1st July 2021 and signed on their behalf.

Stuart Wood
Trustee

Accounts for the year ended 31 August 2020

Statement of Financial Activities

	Notes	2020 Total Funds £	2019 Total Funds £
Income			
Incoming resources from charitable activities:			
Grants and Donations		0	0
		-----	-----
Total Income	1	0	0
		-----	-----
Expenditure			
Charitable activities		0	0
		-----	-----
Total Expenditure	1	0	0
		-----	-----
Net income/(expenditure) and net movement in funds for the period		0	0
Reconciliation of Funds			
Total Funds brought forward		0	0
		-----	-----
Total Funds carried forward		0	0
		-----	-----

Statement of Total Recognised Gains and Losses

There were no recognised gains or losses for 2020 or 2019 other than those included in the Statement of Financial Activities.

Accounts for the year ended 31 August 2020

Balance Sheet

	Notes	2020 £	2019 £
Current Assets			
Cash at bank and in hand	2	0	0
Total Current Assets		0	0
Liabilities			
Creditors: amounts falling due within one year	3	0	0
Net Assets		0	0
The funds of the charity			
Unrestricted Funds		0	0
Total charity funds		0	0

The accounts were approved by the trustees on 1st July 2021 and signed on their behalf.

Stuart Wood
Trustee

Accounts for the year ended 31 August 2020

Notes to the Accounts

1 **Accounting Policies**(a) **Basis of Preparation of Accounts**

The accounts have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

East Barnwell & Abbey CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(b) **Income**

Incoming resources are recognised in the year in which the charity is entitled to the receipt, and the amount can be measured with reasonable certainty. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

(c) **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

(d) **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(e) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Accounts for the year ended 31 August 2020

Notes to the Accounts

2	Cash at Bank and in Hand	2020 £	2019 £
	Cash in Hand	0	0
		-----	-----
		0	0
		-----	-----
3	Creditors; amounts falling due within one year	2020 £	2019 £
	Accruals	0	0
		-----	-----
		0	0
		-----	-----