

**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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<b>Trustees</b>	Joanne Brasher Deborah Hardingham Rev Stuart Wood
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<b>Address</b>	The Hub 15 Barnwell Road Cambridge CB5 8RG
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<b>Charity Registration Number</b>	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)
	£	£
<b>Receipts</b>		
Grants & Donations	91,201	98,464
Income from Activities	8,943	8,719
Other Income	449	4,399
	<hr/> 100,593	<hr/> 111,582
<b>Payments</b>		
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
<b>Net Movement in the Period</b>	<hr/> 25,162	<hr/> 1,593
<b>Reserves transferred from: -</b>		
See Saw Pre-School (Charity No 1033447)	0	89,260
East Barnwell Community Association (Charity No 1072923)	90,853	0
<b>Reserves Carried Forward at 31st August 2021</b>	<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> £
<b>Current Assets</b>			
Cash at bank and in hand	2	164,590	102,403
<b>Total Current Assets</b>		<u>164,590</u>	<u>102,403</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	3	48,575	11,550
<b>Net Assets</b>		<u>£116,015</u>	<u>£90,853</u>
 <b>The funds of the charity</b>			
Unrestricted Funds		116,015	90,853
<b>Total charity funds</b>		<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	<b>Cash at Bank and in Hand</b>	<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	<b>Creditors: amounts falling due within one year</b>	<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.