

SEE-SAW PRE-SCHOOL PLAYGROUP
RECEIPTS AND PAYMENTS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Hailwood & Co
Chartered Accountants

SEE-SAW PRE-SCHOOL PLAYGROUP

Annual Report

for the year ended 31 December 2020

The See-Saw Pre-School Playgroup, St Joseph's RC School, Moreton Road, Upton Wirral, CH49 6LL is registered with the Charity Commissioners (No 516127) and constituted by Deed of Trust on 3 May 1984.

The Charity is administered by a management committee, comprising:

Chairperson	-	D Gough
Secretary	-	L Roche
Treasurer	-	C Huston

The object of the charity is to provide the necessary facilities for the daily care, recreation and education of children aged two and a half to four years eleven months based at St Joseph's RC Primary School.

During the year an average of 15 children used the facilities of the Pre-school Playgroup.

In planning our activities for this year and future years we keep in mind the Charity Commission's guidance on public benefit. The Charity continues to constitute a public benefit entity.



D Gough, Chairperson

28 September 2021

For and on behalf of the Management Committee

SEE-SAW PRE-SCHOOL PLAYGROUP**Independent Examiners Report****for the year ended 31 December 2020**

I report to the Trustees of See-Saw Playgroup on the accounts for the year ended 31 December 2020 set out on pages 3 to 4.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Act, or
- the accounts do not accord with the accounting records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A D French FCA
Hailwood & Co
Chartered Accountants
Moreton
28 September 2021

SEE-SAW PRE-SCHOOL PLAYGROUP

Independent Examination

for the year ended 31 December 2020

Work Done

Accountancy Work

The client provides bank statements, paying in books, receipts for all expenditure and a petty cash book.

By far their largest expense is salaries. We process salaries for them and so have detailed salaries information available.

We prepare a detailed expenditure summary which agrees to the bank statements and petty cash records, identifying any items that may be capital, referring to invoices etc where necessary.

Entered this information into the summary cashbook incorporated into accounts spreadsheet. The financial statements are linked to the cashbook, and are in the correct statutory format.

Checked comparative figures to last year's accounts.

Confirmed that there have been no changes to disclosure requirements in the year.

Checked spreadsheet formulae to ensure all additions are correct.

Reconciled salaries related payments (net salaries, Paye, pensions) to our payroll records.

Other Work

Discussed accounts with the client:

- that the result (small surplus) was in line with expectations.

- explained any fluctuations in income/expenditure:

Rent of £1,800 was owed at the end of 2018 and paid in 2019, making the year on year comparison more reasonable. In addition, there was a decrease in rental costs due to a change in maintenance requirements.

Fees saw a noticeable decrease due to the Covid19 pandemic which resulted in the pre-school being closed for part of the year.

- confirmed that the only changes in assets were the ones identified in our review.

Results and Conclusion

Both myself and the Trustees are happy with the accounts in general and that they fairly represent the underlying books and records.

SEE-SAW PRE-SCHOOL PLAYGROUP

Accounts for the year ended 31 December 2020

Receipts and Payments Account

	2020		2019	
	£	£	£	£
Income				
Fees		4,312		10,575
Vouchers		74,229		69,493
Fundraising		70		107
Other		3,590		3,258
		<hr/>		<hr/>
Total Income		82,201		83,433
Expenditure				
Wages & Pension	62,619		63,409	
Equipment hire	-		377	
Other	60		859	
Staff training	112		390	
Insurance	476		471	
Rent	2,216		5,543	
Accountancy	670		245	
Payroll charges	578		432	
Bank charges	-		-	
Consumables	3,253		5,017	
Printing, postage and stationery	2,395		1,874	
Tuition	425		825	
	<hr/>		<hr/>	
Total Payments		72,805		79,442
		<hr/>		<hr/>
Net unrestricted income for the year		9,396		3,991
		<hr/>		<hr/>

SEE-SAW PRE-SCHOOL PLAYGROUP

Accounts for the year ended 31 December 2020

Assets and Liabilities

	Unrestricted Funds			
	2020		2019	
	£	£	£	£
Assets for the Charity's Own Use				
Equipment brought forward	5,475		4,961	
Additions	55		514	
	<u> </u>	5,530	<u> </u>	5,475
Equipment carried forward		<u> </u>		<u> </u>
Monetary Assets				
Bank - current account	74,946		65,901	
Bank - savings account	16,234		16,229	
Cash in hand	48		-	
	<u> </u>	91,228	<u> </u>	82,130
		<u> </u>		<u> </u>
Liabilities				
Rent	-		-	
Accountancy	675		370	
Other	128		54	
	<u> </u>	804	<u> </u>	424
		<u> </u>		<u> </u>

Signed on behalf of the Trustees

D Gough
Chairperson
28 September 2021