

REDHILL BAPTIST CHURCH PRE-SCHOOL

England & Wales - Charity number 1137850

Details

Status Registered

Legal form Other

Registered 2010-09-07

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

Contact

Address Redhill Baptist Church
Hatchlands Road
Redhill
RH1 6AE

Phone 07546215824

Email manager@rbcpreschool.org

Website <https://www.redhillbaptistchurchpreschool.org>

Activities

Objects: 2.1 THE ADVANCEMENT OF THE EDUCATION (INCLUDING SPIRITUAL DEVELOPMENT) OF CHILDREN BELOW COMPULSORY SCHOOL AGE, AND 2.2 THE PROVISION OF FACILITIES FOR RECREATION FOR SUCH CHILDREN IN THE INTEREST OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE BY: PROVIDING FOR ALL CHILDREN WITHOUT DISCRIMINATION A SAFE AND SATISFYING PRE-SCHOOL WITH A CHRISTIAN ENVIRONMENT WHERE CHRISTIAN BELIEFS AND VALUES ARE PROMOTED AND UPHELD. THIS WILL BE IN ACCORDANCE WITH THE MISSION OF THE CHURCH WHICH SEEKS TO PROVIDE SERVICES TO THE COMMUNITY AND TO PROMOTE CHRISTIANITY WITHIN IT. THE INCOME AND (AT THE DISCRETION OF THE MANAGEMENT COMMITTEE) THE CAPITAL OF THE GROUP SHALL BE APPLIED SOLELY IN FURTHERING THESE OBJECTS.

Activities: The Charity operates a Preschool providing morning and afternoon sessions for up to 28 children aged 2-4 on term time weekdays. Church services are held at Christmas, Easter and for leavers at the end of the school year. Staff are encouraged to train for external qualifications and placements are offered to others on childcare courses.

Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£189,313	£185,696	-	-
2023-12-31	£137,436	£139,010	-	-
2022-12-31	£115,595	£122,164	-	-
2021-12-31	£108,787	£106,904	-	-
2020-12-31	£108,051	£93,097	-	-

Trustees

Name	Role	Appointed
Elisabeth Pannell		2023-11-23
GERALD HENRY DAY		
Rachel Williams		2018-09-01

REDHILL BAPTIST CHURCH PRE-SCHOOL

England & Wales - Charity number 1137850

Accounts

Charity number: 1137850

**Redhill Baptist Church Pre-School
Trustees Report, Accounts and
Independent Examination Report
Year Ended 31 December 2024**

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2024**

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13	Statement of Assets and Liabilities
14	Notes to the Accounts

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2024**

Trustees' Annual Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and Administrative Details

Registered Charity Name	Redhill Baptist Church Pre-School
Charity Registration Number	1137850
Principal Office	Redhill Baptist Church Pre-School Hatchlands Road Redhill RH1 6AE

The Trustees

The trustees who served the charity during the period were as follows:

S Kamangirira	Chair	Appointed January 2024 Resigned 31 August 2025
G Day R Williams	Treasurer	
E Pannell	Chair	Chair from 25 September 2025

Structure, Governance and Management

Type of Governing Document	Constitution adopted 9 July 2009 as amended by special resolution 10 June 2010
Trustee Selection Methods	Trustees are appointed or reappointed annually at a Church Meeting of Redhill Baptist Church.

Additional Governance Issues

The Pre-School operates fully within the Early Years Foundation Stage UK school education programme, is fully registered with Surrey Local Education Authority and subject to the Ofsted school inspection system. It is also a member of the Pre-School Learning Alliance.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out prior to commencement of employment or trusteeship. These checks are updated as Ofsted recommends or requires.

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

Objectives and Activities

The objectives of the Pre-School are:

1. The advancement of the education (including spiritual development) of children below compulsory school age
2. The provision of facilities for recreation for such children in the interest of social welfare and with the objective of improving their conditions of life
3. Providing for all children, without discrimination, a safe and satisfying Pre-School within a Christian environment where Christian beliefs and values are promoted and upheld.

These objectives are in accordance with the mission of the church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the group shall be applied solely in furthering these objectives.

The activities of the Pre-School are:

The Pre-School provides early years' education to around 50 children between the ages of 2-5 years.

Morning sessions run from 9am-12noon every day and are primarily for children aged 3-4 years, with afternoon sessions starting at 12.30pm and are 2.5 hours in length until 3pm and are primarily for children aged 2-3 years. A slightly earlier pick-up option is available for parents who need to pick up their children early in the afternoon because of the closing times of other schools.

Extended days continue to be offered to help parents who are eligible to take advantage of the 30 hours free childcare provided by the Government. Some parents also pay for additional hours on the extended day pattern. Children attend both morning and afternoon sessions with a lunchtime session in between. Parents provide children with packed lunches and the equipment and programme for the sessions are set to accommodate the wider age range of children attending.

Achievements and Performance

Sessions – 30 Hours Childcare

10 sessions (Mornings: Mondays – Fridays; Afternoons: Mondays-Friday) were offered this year for Pre-School children to attend. This was a continuum from September 2023 where Friday afternoons were offered as an additional session in response to working parents who needed all 30 hours childcare to cover their working hours.

Attendance

The Pre-School has continued to maintain a healthy and high number of children in the setting over the course of the year, with an increased take-up on Friday afternoons. This continues to be extremely encouraging due to the close proximity of neighbouring settings.

Bookings and session combinations are much more individually tailored than in previous years, with a trend moving towards parents looking for extended day sessions continuing to be sought

in order to facilitate them being able to go back to work. For the small number of children just attending afternoons sessions, these are now being offered including the lunch period to give a 3-hour session which parents prefer.

In its extension out into the local community, the Pre-School continues to actively engage with and welcome families from the refugee/asylum seeking community housed locally.

Enhanced Learning

As part of the Pre-School children's learning journey, the Pre-School has continued with its two Programmes/Scheme's to aid the children's development from last year into this year as follows:

1. Tucker Turtle - a new strategy to help the children to regulate their emotions
2. The Early Boost Talk Programme - for children who needed extra support before they started school.

Staff brought groups of children together to enjoy "Tizzy Time", with children being able to take home "Tizzy Time" books, with suggested activities, crafts and songs to help them in reinforcing their learning at Pre-School.

Special Topics and Events

In supporting the Early Years Foundation Stage school education programme, the Pre-School arranges a number of special topics and outings to enhance and enrich the children's learning over the course of the year. This year, these included:

1. Local walks learning about nature, seasons and happenings such as construction work
2. Outings to the shops to buy ingredients for cooking
3. Visit to the town in December to see the decorations
4. A visit from the police who engaged with the children and explained their role
5. Easter Service with family members and carers invited.
6. Godstone Farm for those that were leaving to go to school (funded by Pre-School).
7. Leavers Celebration Service for the children moving onto Primary/Infant schools in September.
8. Christmas Nativity Service

Progress Recording

The Pre-School continues to use "Tapestry" as its progress recording system to record the children's profiles and learning journeys. Observations are recorded into the system regularly each week by the staff and, as tapestry is live to parents, parents can view the pictures and progress comments added by staff as they are recorded. Parents also have the opportunity to add comments and photos/videos of progress their child has made at home, which can now form part of the child's progress profile/learning journey.

Key Person Parents Evenings

All Key Person termly meetings with parents were held in person in a "Parents Evening" format this year. Staff sat at tables in a room, with appointments being booked with parents between 4:30pm – 6:30pm. Parents waited in the foyer until their appointment, and then chatted to their Key Person. The format works well and has continued to have positive responses from parents.

Open Morning Wanders

Throughout the course of the year, the Pre-School allowed prospective parents to be shown around the Pre-School whilst normal sessions were in play. This gave parents the opportunity to see the setting in full flow and ask any questions.

Pupil Premium

The Government's Pupil Premium funding arrangement has continued for pre-schools during the year, but no children were registered to receive the funding this year.

Staff Changes and Recruitment

There have been a number of staff changes this year as follows:

Key Person - One Key Person left Pre-School in the Autumn term of 2023 and the post was advertised and awaiting interview at the end of the year. This post was filled in January 2024. A further key person post was offered to internal staff from September 2024. At the end of the year, a part-time qualified staff member handed in their resignation, this post was awaiting advertisement.

Learning Support Assistants (LSA) - Two existing staff worked extra sessions this year to support children for whom funding has been granted for 1:1 support. Three new LSA posts were successfully recruited into during the course of the year from external candidates.

Administrative Assistant – The part-time administrator left Pre-School in February. No replacement has yet been sought.

Training

Pre-school seeks to keep the staff team up to date on best practice and learning by arranging for staff members to attend training courses and workshops over the course of the year where appropriate.

Training undertaken by all staff included:

- Paediatric first aid
- Positive Touch
- Inclusion and sensory training
- Maketon signing
- Understanding autism

Other specific training undertaken by selected staff included

- FGM, Prevent and Working Together to Safeguard Children
- Managers Network Training (Manager and Deputy)
- Pace Training (Manager and SENCO)
- SEN Network Training (SENCO)

Premises – Garden

After the success of the Pre-School Trustee Working Party last year, a further Saturday was arranged for this year during the Easter Holidays on 13 April 2024. Staff and Trustees carried out garden projects and maintenance which involved removal of the sandpit, repair of the storage cupboard, removal of defective toys and equipment, tidying the garden and balcony (including hedge trimming, weeding, clearing and sweeping), cleaning of the outdoor toys and equipment in the Pre-School shed. The morning was another great success.

Premises - Repairs and Replacements

New dishwasher – A replacement dishwasher was sourced and installed in January 2024.

Ramp - During the Summer of 2023 a new ramp was installed by the church Facilities Management Team leading up to the Pre-School foyer from the car park gate. This year, the ramp was improved with a rubber matting surface, and a flexible retractable gate was installed at the bottom of the ramp for safe play in the garden and for control of the children at leaving time.

Balance beam – A new wooden balance beam was sourced and fitted in replacement of the previous balance beam which has started to show signs of wear and tear.

IT Equipment – To improve the health and safety of staff using display screen equipment, new ergonomic equipment was purchased for the staff office. This included new desks, keyboards, separate mice and larger display screens for staff to work from.

Premises – Equipment

The Pre-School purchased the following main items of equipment this year:

- Toys and play equipment, including sensory toys
- Three new tablets for staff to record progress
- Office IT Equipment – Desks, chairs, keyboards, larger screens
- Some new storage and display cupboards

Extenuating Circumstances

COVID-19 - The impacts of Covid-19 were felt in 2024 with a number of staff off work in September. The Pre-School was partially closed from Tuesday afternoon 24/09/2024 – Wednesday 25/09/2024. The Pre-School limited numbers to children of working parents or other priority cases to maintain its safeguarding ratios and was closed to other families. The Pre-School resumed normal operations from Thursday 26/09/2024 and no further closures were required.

Management and Administration Arrangements

Assistance with some administrative and maintenance tasks is provided by volunteers from Redhill Baptist Church. This year, some of the garden maintenance was carried out by a previous Trustee to the Pre-School, as well as a son of one of the Pre-School staff as part of his Duke of Edinburgh project.

Governance and Management

In November 2023, M Cunningham stood down as Chair of the Trustees after a significant service length as Chairman. In January 2024, S Kamangirira was appointed as the new Chair of Trustees.

The Trustees meet at least once a term, but in practice do so as often as necessary for the proper management of the Trust. In addition, meetings are scheduled by the Trustees with the Pre-School Manager at regular intervals throughout the year. Meetings were held online and matters discussed include finance, health and safety, changes in policy, staffing, training and any other issues as they arose.

Annual Report to the Redhill Baptist Church Meeting

The constitution of Pre-School provides for a report to be made annually to the church meeting of Redhill Baptist Church and for the church meeting to appoint the Pre-School Trustees, normally in November. With changes in the church leadership taking place at the relevant time, no formal re-appointment took place in 2024 and all the existing Trustees at the start of the year continued in post throughout the year.

Financial Review

Balance of income and expenditure

The finances of Pre-School involve the balance of large amounts of income and expenditure (each close to £200,000 pa) where almost 90% of the income depends on the funding from Surrey CC for the children attending and a similar proportion of the expenditure arises from staffing costs. The financial outcome over a year therefore depends crucially on the funding rate offered by Surrey CC, the take-up of places, and the pay rates and staffing levels maintained through the year.

Impact of inflation

The Trustees recognise the importance of our staff team to the wellbeing of the children attending Pre-School and the operation of the setting. Accordingly, pay levels are set at a fair rate to provide adequately for staff while seeking to balance the finances available. The rising cost of living and increases in the Government's living wage rates were covered by a pay increase of 9% in April 2024.

Rent Review

The church announced in November 2023 that the rent for use of the premises and utility costs would be increased from the start of 2024. This followed a period of fixed rent agreed by the church to assist Pre-School finances. Pre-School paid the rent in quarterly instalments throughout the year.

Tax Return

HMRC has continued to request tax returns for the charity. The return for 2023 was submitted by the required date of December 2024. The charity is not required to pay any tax on its operations and has not reclaimed any gift aid on donations.

Loans

The Trustees do not have any outstanding loans.

Reserves and Reserve Policy

The trustees maintained their policy of holding sufficient reserves to meet committed expenditure for a period of six months, with sufficient reserves to meet statutory redundancy costs. The Trustees had been holding a higher level of reserves for some time because of the continuing risk to income posed by the competition from other local settings and the pressure on wage levels from inflation and national shortages of trained staff. The sharp rise in staff costs over 2023 and 2024 have brought the reserves closer to the planned level of six months expenditure.

Financial Results

Background to finances

In 2023 expenditure exceeded income over the year by £1,573. This was an improvement on the previous year, reflecting the increase in funding rates which came through during the year, coupled with the good take up of places. With sufficient reserves to meet such shortfalls, the Trustees were happy to have achieved such a closely balanced outcome.

Outcome for 2024

As can be seen from the accounts, the year ended with a small surplus of £3,618. Continuing high take up of places has helped to achieve an improving financial outcome but, as with the small shortfall in 2023, this outcome represents a broadly balanced position given the size of the income and expenditure over the year.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

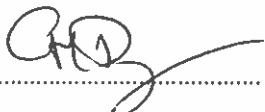
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed by order of the trustees:



Name: GERALD H DAY

Position: TRUSTEE

Date: 9 October 2025

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2024, which are set out on pages 11 to 14

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

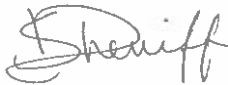
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Name: Daphne Sherriff ACMA

Relevant professional qualification of Body : Chartered Institute for Management Accountants (1-ODKX)

Address: 8 Juniper Close, Reigate, RH2 7NQ

Date: 26/09/2025

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2024**

Receipts and payments account

Unrestricted funds	Note	2024		2023	
		General pre-school fund		General pre-school fund	
		£	£	£	£
Receipts					
Fee Income	2	186,745		136,303	
Donations				100	
Miscellaneous		30		100	
Bank interest received		2,538		933	
			189,313		137,436
Payments					
Wages		163,778		120,797	
Equipment Cost		2,456		1,925	
Consumables		1,385		1,798	
Insurance		685		654	
Premises expenses		12,225		11,000	
Telecomms and technology		963		421	
Miscellaneous		1,949		1,722	
Bad Debt Provision/Write-off		0		186	
Staff training		2,256		507	
			185,696		139,010
Surplus/(deficit)			3,618		(1,573)

Restricted funds	2024		2023	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
Receipts				
Grants from Surrey County Council	0	0	0	0
Pre-school contribution	0	0	0	0
Staff contribution to training	0	0	0	0
	0	0	0	0
Payments				
Payments for training				
Payments for equipment				
	0	0	0	0
Surplus/(deficit)	0	0	0	0

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2024**

Statement of Assets and Liabilities

Unrestricted funds	Note	2024		2023	
		Unrestricted funds £	Unrestricted funds £	Unrestricted funds £	Unrestricted funds £
Current assets					
Cash at bank and in hand	3	109,882		106,410	
Debitors (Accrued Income)	4	<u>3,586</u>		<u>2,865</u>	
			113,468		109,275
Current liabilities					
Creditors	5	2,625		2,050	
Accrued Cost		0		0	
Deferred Income		<u>0</u>		<u>0</u>	
			2,625		2,050
Net assets			<u>110,843</u>		<u>107,225</u>
Funds					
Unrestricted funds	6		110,843		107,225
Restricted funds	7		0		0
Total funds			<u>110,843</u>		<u>107,225</u>
net balance			0.00		0.00

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2024**

Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)	2024	2023	
	£	£	
Local authority funding received	167,023	115,532	
Parent/guardian funding received	19,722	20,771	
	<u>186,745</u>	<u>136,303</u>	
3 Cash at bank and in hand	2024	2023	
	£	£	
Current account	5,460	4,526	
Reserve account	61,961	60,884	
Deposit account	42,461	41,000	
Petty cash	0	0	
Uncleared cheques			
	<u>109,882</u>	<u>106,410</u>	
4 Debtors			
Outstanding fees from parents	3,586	2,865	
	<u>3,586</u>	<u>2,865</u>	
5 Creditors	2024	2023	
	£	£	
Deposits	2,625	2,050	
	<u>2,625</u>	<u>2,050</u>	
6 Unrestricted funds		Pre-school fund	Total funds
		£	£
Balance as at 01 January 2024		107,225	107,225
Surplus/(deficit) for year		3,618	3,618
Transferred to Resource fund		0	0
Balance as at 31 December 2024		<u>110,843</u>	<u>110,843</u>
7 Restricted funds	Resource fund	Training fund	Total funds
	£	£	£
Balance as at 01 January 2024	0	0	0
Surplus/(deficit) for year	0	0	0
Transferred from Pre-school fund	0	0	0
Balance as at 31 December 2024	<u>0</u>	<u>0</u>	<u>0</u>

REDHILL BAPTIST CHURCH PRE-SCHOOL

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Accounts

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Extended days continue to be offered to help parents who are eligible to take advantage of the 30 hours free childcare provided by the Government. Some parents also pay for additional hours on the extended day pattern. Children attend both morning and afternoon sessions with a lunchtime session in between. Parents provide children with packed lunches and the equipment and programme for the sessions are set to accommodate the wider age range of children attending.

Achievements and Performance

Sessions – 30 Hours Childcare

9 sessions per week were run (Mornings: Mondays – Fridays; Afternoons: Mondays-Thursdays) from January to September this year with 10 sessions (Mornings: Mondays – Fridays; Afternoons: Mondays-Friday) i.e. Friday afternoons being offered as an additional session, from September. This was in response to working parents who needed all 30 hours childcare to cover their working hours.

Attendance

The Pre-School has continued to maintain a healthy and steadily high number of children in the setting over the course of the year. This has been extremely encouraging as a neighbouring setting is now taking 2-year olds with an additional setting opening up around the corner.

Bookings have mainly been sought for 2-year olds with fewer 3-year olds, and session combinations are much more individually tailored than in previous years. The previous years trend where a number of parents are looking for extended day sessions continues to be sought

in order to facilitate them being able to go back to work. At the beginning of the year only 6 children were attending for afternoons only, with all the others being all day or mixed days.

In its extension out into the local community, the Pre-School continues to actively engage with and welcome families from the local refugee/asylum seeking community housed locally.

Enhanced Learning

As part of the Pre-School children's learning journey, the Pre-School has adopted two new Programmes/Scheme's to aid the children's development this year.

Tucker Turtle - This year the Pre-School introduced "Tucker the Turtle" a new strategy to help the children to regulate their emotions. It is a four-step process, to help children calm down and help with their big feelings as follows: 1. Recognize your feelings. 2. Stop. 3. Tuck inside your shell and take three deep breaths. 4. Come out when you are calm and think of a solution. Children were able to take Tucker the Turtle home with a storybook for parents to read to their children to help encourage conversations about managing feelings.

Early Boost Talk Programme - This year the Pre-School introduced the Early Boost Talk Programme for children who needed extra support before they started school. Funding, resources and training was obtained, and staff brought groups of children together to enjoy "Tizzy Time." Children were then able to take home "Tizzy Time" books, with suggested activities, crafts and songs to help them in reinforcing their learning at Pre-School.

Special Topics and Events

In supporting the Early Years Foundation Stage school education programme, the Pre-School aims to arrange a number of special topics and outings to enhance and enrich the children's learning over the course of the year. This year, these included:

1. Local nature walks
2. Outings to the shops to buy ingredients for cooking
3. Outings to soft play at the local leisure centre for the younger children (2 years)
4. Kings Coronation celebration with a picnic and other activities, making crowns etc.
5. Godstone Farm for those that were leaving to go to school (funded by Pre-School).
6. Leavers Celebration Service for the children moving onto Primary/Infant schools in September.
7. Christmas Service with Christmas songs and a celebration.

The Pre-School also collected food items for the lunch club, which runs on a Wednesday afternoon at church for people who are in need of support.

Progress Recording

The Pre-School continues to use "Tapestry" as its progress recording system which was brought in during 2020 to record the children's profiles and learning journeys. Tapestry is working well, with arrangements for staff to get dedicated time each week to record observations into the system. Tapestry is live to parents, so parents can view the pictures and progress comments added by staff as they are recorded. Staff are ensuring regular material is added to the system. Parents also have the opportunity to add comments and photos/videos of progress their child has made at home, which can now form part of the child's progress profile.

Key Person Parents Evenings

All Key Person termly meetings with parents were moved from being on-line (an approach adopted during the Covid-19 pandemic) to being held in person in a "Parents Evening" format

this year. Staff sat at tables in a room whilst parents waited in the foyer until their appointment, and then chatted to their Key Person. The format worked well and produced a good response in number of parents engaged with/seen.

Open Morning

An Open Morning was arranged on 1 July for all new families attending Pre-School in September along with some recent enquirers and a passing family who just wanted to play! The open morning gave prospective parents the opportunity to view the facilities and garden with toys and activities available for the children and staff on hand to answer questions from the parents.

In addition, throughout the course of the year, the Pre-School allowed prospective parents to be shown around the Pre-School on a needs basis whilst normal sessions were in play.

Pupil Premium

The Government's Pupil Premium funding arrangement has continued for pre-schools during the year, but no children were registered to receive the funding this year.

Staff Changes and Recruitment

Deputy Manager - The Deputy Manager who had been on maternity leave since December 2021 decided not to return to her full-time role in December 2022 and therefore a new Deputy Manager was advertised at the beginning of 2023. This role was filled by an internal applicant who took on the new role in September.

Learning Support Assistants (LSA) - One new LSA post was successfully recruited into during the course of the year from internal staff, with funding paid for by Surrey County Council.

Key Person - One Key Person left Pre-School in the Autumn term. This post was advertised and was awaiting applications at the close of the year.

Advertising

Despite multiple rounds of advertising both internally and externally, and for significant periods of time, recruitment has sadly been difficult again this year with low numbers of applications received for the posts advertised which meant that existing staff covered roles during the course of the year often for significant periods of time (the Deputy Manager role took over 9 months to fill).

Training

Pre-school seeks to keep the staff team up to date on best practice and learning by arranging for staff members to attend training courses and workshops over the course of the year where appropriate.

Training undertaken by all staff in 2023 included:

- Safeguarding Working Together to safeguard children
- Prevent
- FGM
- Food safety

Training from the Early Years Advisor – 10 February

Training from the Early Years advisors on communication and language was held in February. As a result, some work on behaviour and self-regulation is now in place. An aid for expression in

small groups using a toy turtle was proving popular (see “Tucker Turtle” above) and was backed up by a book and smaller turtle that can be sent home on a rota basis. An emotions board was set up to help children record how they were feeling as they arrived each day with parent drop off being moved to the foyer (from the gate) to facilitate this.

Other specific training undertaken by selected staff included

SENCO

- New to the role SENCO training
- ELSA Training
- Early Years training
- Language skills
- Early Talk Boost training

Manager and Deputy Manager

- Deputy Manager - New to the Role DSL training
- Manager - DSL training update

Premises - Garden

Pre-School Garden - A Pre-School Trustee Working Party was arranged for Saturday 3 June to meet and work on the Pre-School garden. The aim of the day was to tidy up the garden, balcony and ramp alongside cleaning of outdoor toys and equipment e.g. slides and wendy house, and a thorough clear out and reorganization of the Pre-School sheds and outdoor storage containers. The morning was a success with various items being completed including painting the shed and tyres, varnishing the mud kitchen, clearing old equipment and planting up containers.

Premises - Repairs and Replacements

Ramp - During the Summer of 2023 a new ramp was installed by the church Facilities Management Team leading up to the Pre-School foyer from the car park gate. This was available from the start of the new term.

Fence – The boundary fencing to the Pre-School garden was replaced this year. The Pre-School had previously arranged for a temporary fence to be put in place whilst the works were undertaken.

Premises – Toys and Equipment

The Pre-School purchased the following main items of equipment this year:

- New laptop for office work
- SEN Development – Including a number of light up and musical toys to assist with speech and language, attention and sensory needs.

Extenuating Circumstances

COVID-19 - The impacts of Covid-19 were not felt in 2023. The Pre-School resumed normal operations in early 2022 and no further measures were required by government.

Teachers Strike – The impact of teachers strikes due to staff members’ children being off school, was felt to a small degree, as some staff were unable to work as needed to look after their own children. The Pre-School managed to provide cover and did not have to close in these instances.

Management and Administration Arrangements

Assistance with some administrative and maintenance tasks is provided by volunteers from Redhill Baptist Church. This year, some of the garden maintenance was carried out by one of the Pre-School's previous trustees as well as the son of one of the Pre-School staff as part of his Duke of Edinburgh project.

Governance and Management

The Trustees meet at least once a term, but in practice do so as often as necessary for the proper management of the Trust. In addition, meetings are scheduled by the Trustees with the Pre-School Manager at regular intervals throughout the year. Meetings were held online and matters discussed include finance, health and safety, changes in policy, staffing, training and any other issues as they arose.

Annual Report to the Redhill Baptist Church Meeting

The constitution of Pre-School requires a report to be made annually to the church meeting of Redhill Baptist Church. The church meeting also appoints the Pre-School Trustees. This year the Chair of the Pre-School stepped down and therefore was not reappointed at the annual church meeting. All three of the remaining Trustees were re-appointed in addition to a new trustee being appointed at the November 2023 church members meeting.

Financial Review

Balance of income and expenditure

The finances of Pre-School involve the balance of large amounts of income and expenditure (each over £100,000 pa) where around 85% of the income depends on the funding from Surrey CC for the children attending and a similar proportion of the expenditure arises from staffing costs. The financial outcome over a year therefore depends crucially on the funding rate offered by Surrey CC, the take-up of places, and the pay rates and staffing levels maintained through the year.

Impact of inflation

The Trustees recognise the importance of our staff team to the wellbeing of the children attending Pre-School and the operation of the setting. Accordingly, pay levels are set at a fair rate to provide adequately for staff while seeking to balance the finances available. An annual pay rise and a one off cost of living increase were granted in 2022, and in 2023 increases were applied in both April and September enabling pay rates to be kept above the Government's living wage rates and covering cost of living increases.

Rent Review

The church has kindly kept the rent for use of the premises and utility costs at the 2020 levels through 2023 and Pre-School has paid this in quarterly instalments. The church announced in November that the rent will be increased from the start of 2024.

Tax Return

HMRC has continued to request tax returns for the charity. The return for 2022 was submitted by the required date of December 2023. The charity is not required to pay any tax on its operations and has not reclaimed any gift aid on donations.

Loans

The Trustees do not have any outstanding loans.

Reserves and Reserve Policy

The trustees maintained their policy of holding sufficient reserves to meet committed expenditure for a period of six months, with sufficient reserves to meet statutory redundancy costs. However, because of the continuing risk to income posed by the competition from other local settings and the pressure on wage levels from inflation and national shortages of trained staff, a higher level of reserves is seen by the Trustees as being appropriate at the present time.

Financial Results

Background to finances

In 2022 expenditure exceeded income over the year by £6,569. The higher staffing cost from increases granted before the Surrey CC funding rates were increased was the main reason for the deficit. The Trustees had taken the likelihood of a deficit into account when granting the pay increases, but with reserves built up during previous years available to cover such situations it was agreed that supporting the staff was prudent management of the finances.

Outcome for 2023

As can be seen from the accounts, the year ended with a smaller deficit of £1,573. The improvement from 2022 reflected the increase in funding rates which came through during the year, coupled with the good take up of places. This level of deficit is just over 1% of total income and represents a broadly balanced position given the variables outside the control of the Trustees.

The change outlined earlier in the way parents choose the hours they wish their children to attend has led to a rise in the fees payable directly by parents rather than through Surrey CC funding. With finances being tight for many families, this has led to an increase in cases of parents being unable to pay the full amounts due and various payment plans and arrangements have been put in place to help in such cases.

One child was part funded by Pre-School and a child whose single parent was receiving treatment for cancer was fully funded until she was old enough to qualify for FEET funding.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

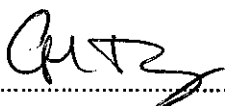
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

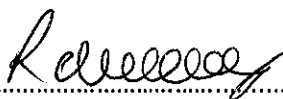
Signed by order of the trustees:



Name: G. H. DAY

Position: TRUSTEE

Date: 27/9/2024



Name: R WILLIAMS

Position: TRUSTEE

Date: 27/09/24

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2023, which are set out on pages 11 to 14

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

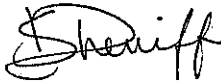
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Name: Daphne Sherriff ACMA

Relevant professional qualification of Body : Chartered Institute for Management Accountants (1-ODKX)

Address: 8 Juniper Close, Reigate, RH2 7NQ

Date: 08/09/2024

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2023**

Receipts and payments account

Unrestricted funds	Note	2023		2022	
		General pre-school fund		General pre-school fund	
		£	£	£	£
Receipts					
Fee Income	2	136,303		114,552	
Donations		100		0	
Miscellaneous		100		827	
Bank interest received		933		216	
			137,436		115,595
Payments					
Wages		120,797		103,669	
Equipment Cost		1,925		1,904	
Consumables		1,798		1,930	
Insurance		654		636	
Premises expenses		11,000		11,000	
Telecomms and technology		421		306	
Miscellaneous		1,722		1,440	
Bad Debt Provision/Write-off		186		689	
Staff training		507		591	
			139,010		122,164
Surplus/(deficit)			(1,573)		(6,569)

Restricted funds	2023		2022	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
Receipts				
Grants from Surrey County Council	0	0	0	0
Pre-school contribution	0	0	0	0
Staff contribution to training	0	0	0	0
	0	0	0	0
Payments				
Payments for training				
Payments for equipment				
	0	0	0	0
Surplus/(deficit)	0	0	0	0

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2023**

Statement of Assets and Liabilities

Unrestricted funds	Note	2023		2022	
		£	£	£	£
Current assets					
Cash at bank and in hand	3	106,410		109,060	
Debitors (Accrued Income)	4	<u>2,865</u>		<u>1,788</u>	
			109,275		110,848
Current liabilities					
Creditors	5	2,050		2,050	
Accrued Cost		0		0	
Deferred Income		<u>0</u>		<u>0</u>	
			2,050		2,050
Net assets			<u>107,225</u>		<u>108,798</u>
Funds					
Unrestricted funds	6		107,225		108,798
Restricted funds	7		0		0
Total funds			<u>107,225</u>		<u>108,798</u>

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2023**

Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)

	2023	2022
	£	£
Local authority funding received	115,532	100,268
Parent/guardian funding received	20,771	14,285
	<u>136,303</u>	<u>114,552</u>

3 Cash at bank and in hand

	2023	2022
	£	£
Current account	4,526	11,019
Reserve account	60,884	97,951
Deposit account	41,000	
Petty cash	0	91
Uncleared cheques		
	<u>106,410</u>	<u>109,060</u>

4 Debtors

Outstanding fees from parents	2,865	1,788
	<u>2,865</u>	<u>1,788</u>

5 Creditors

	2023	2022
	£	£
Deposits	2,050	2,050
	<u>2,050</u>	<u>2,050</u>

6 Unrestricted funds

	Pre-school fund	Total funds
	£	£
Balance as at 01 January 2023	108,798	108,798
Surplus/(deficit) for year	(1,573)	(1,573)
Transferred to Resource fund	0	0
	<u>107,225</u>	<u>107,225</u>
Balance as at 31 December 2023		

7 Restricted funds

	Resource fund	Training fund	Total funds
	£	£	£
Balance as at 01 January 2023	0	0	0
Surplus/(deficit) for year	0	0	0
Transferred from Pre-school fund	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Balance as at 31 December 2023			

REDHILL BAPTIST CHURCH PRE-SCHOOL

England & Wales - Charity number 1137850

Accounts

Charity number: 1137850

**Redhill Baptist Church Pre-School
Trustees Report, Accounts and
Independent Examination Report
Year Ended 31 December 2022**

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2022**

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10	Independent Examiner's Report
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12	Statement of Assets and Liabilities
13	Notes to the Accounts

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2022**

Trustees' Annual Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

Reference and Administrative Details

Registered Charity Name	Redhill Baptist Church Pre-School
Charity Registration Number	1137850
Principal Office	Redhill Baptist Church Pre-School Hatchlands Road Redhill RH1 6AE

The Trustees

The trustees who served the charity during the period were as follows:

M Cunningham	Chair
G Day	Treasurer
R Williams	
S Kamangirira	

Structure, Governance and Management

Type of Governing Document	Constitution adopted 9 July 2009 as amended by special resolution 10 June 2010
Trustee Selection Methods	Trustees are appointed or reappointed annually at a Church Meeting of Redhill Baptist Church.

Additional Governance Issues

The Pre-School operates fully within the Early Years Foundation Stage UK school education programme, is fully registered with Surrey Local Education Authority and subject to the Ofsted school inspection system. It is also a member of the Pre-School Learning Alliance.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out prior to commencement of employment or trusteeship. These checks are updated as Ofsted recommends or requires.

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

Objectives and Activities

The objectives of the Pre-School are:

1. The advancement of the education (including spiritual development) of children below compulsory school age
2. The provision of facilities for recreation for such children in the interest of social welfare and with the objective of improving their conditions of life
3. Providing for all children, without discrimination, a safe and satisfying Pre-School within a Christian environment where Christian beliefs and values are promoted and upheld.

These objectives are in accordance with the mission of the church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the group shall be applied solely in furthering these objectives.

The activities of the Pre-School are:

The Pre-School provides early years' education to more than 50 children between the ages of 2-5 years.

Morning sessions run from 9am-12noon every day and are primarily for children aged 3-4 years, with afternoon sessions starting at 12.30pm and are 2.5 hours in length until 3pm and are primarily for children aged 2-3 years. A slightly earlier pick-up option is available for parents who need to pick up their children early in the afternoon because of the closing times of other schools.

Extended days continue to be offered to help parents who are eligible to take advantage of the 30 hours free childcare provided by the Government. Some parents also pay for additional hours on the extended day pattern. Children attend both morning and afternoon sessions with a lunchtime session in between. Parents provide children with packed lunches and the equipment and programme for the afternoon sessions were adjusted to accommodate the wider age range of children attending.

Achievements and Performance

Sessions

9 sessions per week were run (Mornings: Mondays – Fridays; Afternoons: Mondays-Thursdays) which continued again in the Autumn term which allows greater flexibility in the choice of sessions for children to attend.

Attendance

The Pre-School has continued to maintain a healthy and steady number of children in the setting over the course of the year. Bookings have mainly been sought for 2-year olds with fewer 3-year olds and session combinations are much more individually tailored than in previous years. The current trend is that a number of parents are looking for extended day sessions in order to facilitate them being able to go back to work.

In its extension out into the local community, the Pre-School continues to actively engage with and welcome families from the local refugee/asylum seeking community housed locally.

COVID-19

The impacts of Covid-19 were still felt mildly in 2022.

The Pre-School had to temporarily close in the following instances this year:

1. Partial closure from Monday 17 January for one week due to staff shortages caused by 2 members of staff testing positive for Covid-19. The Pre-School stayed open for vulnerable children, SEN children, key workers and working parents.

The Pre-School operating regime of a two-bubble layout adopted to minimise the impact of any positive COVID cases was relaxed from February. Thus the two bubbles and separation of toys and equipment were merged back into one group, making the operation more straightforward and better for children and staff. Enhanced cleaning continued, though without some of the additional measures adopted during the Covid lockdown periods.

Extreme Heat

The Summer of 2022 was extremely hot seeing unprecedented temperatures. Based on Early Years advice and guidance, a number of measures were put in place to ensure the welfare and safety of the staff and children attending Pre-School. Due to the extreme weather, the Pre-School closed early on Tuesday 19 July with no afternoon session during the hottest part of the day. The Pre-School reopened on Wednesday 20 July.

Special Topics and Events

In supporting the Early Years Foundation Stage school education programme, the Pre-School aims to arrange a number of special topics and outings to enhance and enrich the children's learning over the course of the year. This year, these included:

1. Walks in the local environment.
2. Outings to the shops to buy ingredients for cooking.
3. Easter Service - where the parents were served breakfast before the Easter Service.
4. Trip to Godstone Farm (funded by Pre-School) for those that were leaving to go to school.
5. Pre-School Jubilee Breakfast morning – Held for the World Café which was run on a Friday morning at church for parents and children seeking asylum.
6. Leavers celebration for the children moving onto Primary/Infant schools in September.
7. Harvest festival - Including the collection of food and toiletries for the Food Club, which runs on a Wednesday in the church.
8. Nativity Service with Christmas songs and a celebration.

Home Visits, Introductory Sessions and Key Person Meetings

The Pre-School normally arranges home visits for new children to enable key worker staff and parents to get to know one another, discuss child profiles, and complete other documents regarding their learning journey record of achievement.

This process had to change last year with parents/carers being invited instead to introductory sessions held within the Pre-School. These introductory sessions were arranged again this year for the children to familiarise themselves with the premises and staff before being left independently away from parents.

All Key Person termly meetings with parents continued to be held remotely on-line via Zoom. This approach worked well during the Covid-19 pandemic and as such was continued this financial year.

Open Days

The Pre-School decided not to hold any formal Open Days for prospective parents during the year. Instead, parents were shown around the Pre-School on a needs basis whilst normal sessions were in play as well as a more localised open day for new children was held on the 6 September at the start of the Autumn term.

Staff Changes and Recruitment

One member of staff (the Senco) left pre-school during the course of the year. They were replaced by a new Senco who was recruited externally.

A new part-time Administrator post was created at the Pre-School to support the Pre-School Manager with office work. This post was filled in February, with the successful applicant working Tuesday and Friday mornings in the office.

Two new LSA posts were successfully recruited into from both internal staff and external sources with funding paid by Surrey County Council to cover the period until July 2022.

The Deputy Manager who had been on Maternity Leave since December 2021 decided not to return to her full-time role. She has remained on the staff for cover work.

Advertising

Despite multiple rounds of advertising both internally and externally, and for significant periods of time, recruitment has sadly been difficult and disappointing again this year with low numbers of applications received for the posts advertised. We received no applications for the Deputy Manager maternity leave cover post for the whole of 2022 and as such existing staff covered this role during the course of the year.

Training

Pre-school seeks to keep the staff team up to date on best practice and learning by arranging for staff members to attend training courses and workshops over the course of the year where appropriate.

Training undertaken in 2022 included:

- Safeguarding (All staff)
- First Aid (All Staff)
- Makaton training (3 Members of Staff)

Other training included

- Senco training - Positive Touch training, Communication and Language training
Trauma training.

Pupil Premium

The Government's Pupil Premium funding arrangement has continued for pre-schools during the year but no children were registered to receive the funding this year.

Progress Recording

The Pre-School continues to use "Tapestry" as its progress recording system which was brought in during 2020 to record the children's profiles and learning journeys. Tapestry is working well, with arrangements for staff to get free time each week to record observations into the system.

At the beginning of the Summer term, the Pre-School made the Tapestry link live to parents so parents can view the pictures and progress comments added by staff. Staff are ensuring regular material is added to the system. Parents also have the opportunity to add comments and photos/videos of progress their child has made at home, which can now form part of the child's progress profile.

Premises - Pre-School Garden

A Pre-School garden day was arranged during the Easter Holidays in April and attended by staff and trustees. The aim of the day was to tidy up the garden, balcony and ramp alongside cleaning of outdoor toys and equipment e.g. slides, Wendy houses and a thorough clear out and reorganization of the Pre-School sheds and outdoor storage containers. The day was a thorough success with a number of staff and trustees present.

New equipment was purchased and installed to enhance the Pre-School garden and children's outdoor environment. This included a number of new items of equipment as follows:

- 5 x Blackboards
- New music wall
- Sandpit
- Water butt
- Washing line
- Designated sensory areas for small world diggers and dinosaurs
- 2 x Allotment plot raised beds
- Mud kitchen
- Tree stumps for seating
- Coloured tyres

Premises - Fence

The Pre-School arranged for a temporary fence to be put in place in the Pre-School garden whilst permanent repairs/replacement of the boundary fencing in the garden were sought by the church.

Equipment

The Pre-School purchased the following items of equipment this year:

- New laptop for office work
- A new Google Workspace domain for all staff and trustee email accounts
- New trapezoidal tables for creative arts, snacks and table play
- Metal filing cabinet for storage of office administration/information

In addition, Free Banners provided by Surrey County Council were obtained so the Pre-School could advertise both 2, 3 and 4 year old and FEET funding placements.

Management and Administration Arrangements

Assistance with some administrative and maintenance tasks is provided by volunteers from Redhill Baptist Church. This year, some of the garden maintenance was carried out by one of the Pre-School staff house groups.

Governance and Management

The Trustees meet at least once a term, but in practice do so as often as necessary for the proper management of the Trust. In addition, meetings are scheduled by the Trustees with the Pre-School Manager at regular intervals throughout the year. This year, due to the continuation of COVID-19, the Trustees continued to meet on a frequent basis to help support and oversee the

Pre-School with any changes in guidance. Meetings were held on-line and matters discussed were finance, health and safety, changes in policy, staffing and training, together with other issues as they arose.

Annual Report to the Redhill Baptist Church Meeting

The constitution of Pre-School requires a report to be made annually to the church meeting of Redhill Baptist Church. The church meeting also appoints the Pre-School Trustees. All four of the current Trustees were re-appointed at the November 2022 church members meeting.

Financial Review

Balance of income and expenditure

The finances of Pre-School involve the balance of large amounts of income and expenditure (each over £100,000 pa) where nearly 90% of the income depends on the funding from Surrey CC for the children attending and over 85% of the expenditure arises from staffing costs. Small changes in either of these amounts can have a disproportionate effect on the financial outcome over a year.

Impact of inflation

The Trustees recognise the importance of our staff team to the wellbeing of the children attending Pre-School and the operation of the setting. Accordingly, pay levels are set at a fair rate to provide adequately for staff while seeking to balance the finances available. Towards the end of the year, the rising rate of UK price inflation was taken into account by the Trustees in determining the annual pay review, although part of the increase was granted as a one-off payment to reduce the long-term strain on finances. The effect of higher inflation on State funding rates is yet to be established.

Rent Review

The church has kindly kept the rent for use of the premises and utility costs at the 2020 levels through 2022 and Pre-School has paid this in quarterly instalments.

Tax Return

HMRC has continued to request tax returns for the charity. The return for 2021 was submitted by the required date of December 2022. The charity is not required to pay any tax on its operations and has not reclaimed any gift aid on donations.

Loans

The Trustees do not have any outstanding loans.

Reserves and Reserve Policy

The trustees maintained their policy of holding sufficient reserves to meet committed expenditure for a period of six months, with sufficient reserves to meet statutory redundancy costs. Because of the continuing risks to income posed by the competition from other local settings and the pressure on wage levels from inflation and national shortages of trained staff, a higher level of reserves is seen by the Trustees as being appropriate at the present time.

Financial Results

Background to finances

In 2021 the financial outcome had been a small surplus, although this included a funding payment in respect of 2023 received in advance without which a small deficit would have been recorded. During 2022 it became clear to the Trustees that expenditure would likely exceed

income over the year. Reserves built up during previous years are held to cover such situations and so the Trustees were not required to take any immediate action to cut costs beyond normal prudent management of the finances.

Outcome for 2022

As can be seen from the accounts, the year ended with a loss of almost £7,000. This was due, to a large extent, to higher staffing costs, with team members working additional hours over the year as cover for staff that were absent through sickness and other reasons. Although the Covid special funding arrangements generously put in place by Surrey CC have come to an end, numbers of children attending were high and thus funding income levels were maintained.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

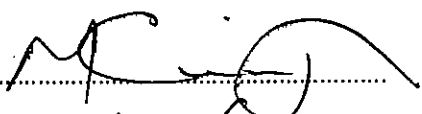
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.


In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed by order of the trustees:


Name: MARK CUNNINGHAM
Position: CHAIRMAN
Date: 24/09/2023


Name: GERALD DAY
Position: TREASURER
Date: 24/09/2023

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2022, which are set out on pages 10 to 13

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

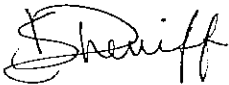
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Name: Daphne Sherriff ACMA

Relevant professional qualification of Body : Chartered Institute for Management Accountants (1-ODKX)

Address: 8 Juniper Close, Reigate, RH2 7NQ

Date: 31/08/2023

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2022**

Receipts and payments account

Unrestricted funds	Note	2022		2021	
		General pre-school fund		General pre-school fund	
		£	£	£	£
Receipts					
Fee Income	2	114,552		108,600	
Donations		0		0	
Miscellaneous		827		177	
Bank interest received		216		10	
			115,595		108,787
Payments					
Wages		103,669		86,124	
Equipment Cost		1,904		4,178	
Consumables		1,930		1,974	
Insurance		636		623	
Premises expenses		11,000		11,000	
Telecomms and technology		306			
Miscellaneous		1,440		1,601	
Bad Debt Provision/Write-off		689		415	
Staff training		591		989	
			122,164		106,904
Surplus/(deficit)			(6,569)		1,883

Restricted funds	2022		2021	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
Receipts				
Grants from Surrey County Council	0	0	0	0
Pre-school contribution	0	0	0	0
Staff contribution to training	0	0	0	0
	0	0	0	0
Payments				
Payments for training				
Payments for equipment				
	0	0	0	0
Surplus/(deficit)	0	0	0	0

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2022**

Statement of Assets and Liabilities

Unrestricted funds	Note	2022		2021	
		Unrestricted funds		Unrestricted funds	
		£	£	£	£
Current assets					
Cash at bank and in hand	3	109,060		115,208	
Debitors (Accrued Income)	4	<u>1,788</u>		<u>1,459</u>	
			110,848		116,667
Current liabilities					
Creditors	5	2,050		1,300	
Accrued Cost		0		0	
Deferred Income		<u>0</u>		<u>0</u>	
			2,050		1,300
Net assets			<u>108,798</u>		<u>115,367</u>
Funds					
Unrestricted funds	6		108,798		115,367
Restricted funds	7		0		0
Total funds			<u>108,798</u>		<u>115,367</u>

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2022**

Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)

	2022	2021
	£	£
Local authority funding received	100,268	101,889
Parent/guardian funding received	14,285	6,712
	<u>114,552</u>	<u>108,600</u>

3 Cash at bank and In hand

	2022	2021
	£	£
Current account	11,019	15,383
Reserve account	97,951	99,734
Petty cash	91	91
Uncleared cheques		
	<u>109,060</u>	<u>115,208</u>

4 Debtors

Outstanding fees from parents	<u>1,788</u>	<u>1,459</u>
	1,788	1,459

5 Creditors

	2022	2021
	£	£
Deposits	2,050	1,300
	<u>2,050</u>	<u>1,300</u>

6 Unrestricted funds

	Pre-school fund	Total funds
	£	£
Balance as at 01 January 2022	115,367	115,367
Surplus/(deficit) for year	(6,569)	(6,569)
Transferred to Resource fund	0	0
	<u>108,798</u>	<u>108,798</u>
Balance as at 31 December 2022		

7 Restricted funds

	Resource fund	Training fund	Total funds
	£	£	£
Balance as at 01 January 2021	0	0	0
Surplus/(deficit) for year	0	0	0
Transferred from Pre-school fund	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Balance as at 31 December 2021			

REDHILL BAPTIST CHURCH PRE-SCHOOL

England & Wales - Charity number 1137850

Accounts

Charity number: 1137850

**Redhill Baptist Church Pre-School
Trustees Report, Accounts and
Independent Examination Report
Year Ended 31 December 2021**

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2021**

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11	Statement of Assets and Liabilities
12	Notes to the Accounts

**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2021**

Trustees' Annual Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2021.

Reference and Administrative Details

Registered Charity Name	Redhill Baptist Church Pre-School
Charity Registration Number	1137850
Principal Office	Redhill Baptist Church Pre-School Hatchlands Road Redhill RH1 6AE

The Trustees

The trustees who served the charity during the period were as follows:

M Cunningham	Chair
G Day	Treasurer
R Williams	
S Kamangirira	

Structure, Governance and Management

Type of Governing Document	Constitution adopted 9 July 2009 as amended by special resolution 10 June 2010
Trustee Selection Methods	Trustees are appointed or reappointed annually at a Church Meeting of Redhill Baptist Church.

Additional Governance Issues

The Pre-School operates fully within the Early Years Foundation Stage UK school education programme, is fully registered with Surrey Local Education Authority and subject to the Ofsted school inspection system. It is also a member of the Pre-School Learning Alliance.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out prior to commencement of employment or trusteeship. These checks are updated as Ofsted recommends or requires.

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

Objectives and Activities

The objectives of the Pre-School are:

1. The advancement of the education (including spiritual development) of children below compulsory school age
2. The provision of facilities for recreation for such children in the interest of social welfare and with the objective of improving their conditions of life
3. Providing for all children, without discrimination, a safe and satisfying Pre-School within a Christian environment where Christian beliefs and values are promoted and upheld.

These objectives are in accordance with the mission of the church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the group shall be applied solely in furthering these objectives.

The activities of the Pre-School are:

The Pre-School provides early years' education to more than 50 children between the ages of 2-5 years.

Morning sessions run from 9am -12noon every day and are primarily for children aged 3-4 years, with afternoon sessions starting at 12.30pm and are 2.5 hours in length until 3pm and are primarily for children aged 2-3 years. A slightly earlier pick-up option is available for parents who need to pick up their children early in the afternoon because of the closing times of other schools.

Extended days continue to be offered for some children as part of the Government's initiative to provide 30 hours free childcare to parents who are eligible. Children attend both morning and afternoon sessions with a lunchtime session in between. Parents provide children with packed lunches and the equipment and programme for the afternoon sessions were adjusted to accommodate the wider age range of children attending.

Achievements and Performance

Sessions

9 sessions per week were run (Mornings: Mondays – Fridays; Afternoons: Mondays-Thursdays) which, for this year, continued in the Autumn term to allow greater flexibility in the choice of sessions for children to attend. In previous years, fewer afternoon sessions had been required for the younger children starting the first term of the new academic year in September, and therefore only 7 sessions per week had been run (Mornings: Mondays – Fridays; Afternoons: Mondays and Wednesdays only).

Attendance

The Pre-School has seen a reduction in the number of children attending its sessions this year. Factors such as Covid-19 and the opening of a number of nurseries in the local vicinity have certainly come into play. However, the Pre-School continued to thrive with the reduced numbers and attendance in the autumn term picked up once Government restrictions eased.

In its extension out into the local community, the Pre-School has actively engaged with and welcomed seven families from the local refugee/asylum seeking community housed locally.

COVID-19

Following the pandemic outbreak of COVID-19 in 2020 the Pre-School started its new financial year encountering another UK National lockdown on 4th January 2021. This time, Government advice was for the Pre-School to remain open to all children, (previously only Key Workers' children and vulnerable children could attend). However due to the ongoing virus situation many parents indicated that they did not wish to take up their Pre-School place immediately and lower attendance numbers were noted. The Trustees agreed to allow parents to defer the take up of places without any financial penalty.

The Pre-School had to temporarily close in the following instances this year:

1. From Monday 18th January for one week due to staff shortages caused by some staff members having to self-isolate while family members awaited tests for Covid-19. This was coupled with a staff member who was signed off from work. A small team was put in place for any Key Worker and vulnerable children that had been identified and the Pre-School reopened for all children to attend from Monday 25th January.
2. From Monday 18th October due to a staff member testing positive for COVID which meant three staff having to isolate for 10 days, leaving insufficient staff to run Pre-School safely.

The Pre-School continued to operate in a "COVID secure" manner throughout the year and the Pre-School facilities were adapted to create two discrete bubbles to minimise the impact of isolation in the event of any positive COVID cases. Enhanced cleaning and social distancing, together with other additional measures, were introduced, with risk assessments being regularly reviewed and updated as updated Government guidance was issued.

Special Topics and Events

In supporting the Early Years Foundation Stage school education programme, the Pre-School aims to arrange a number of special topics and outings to enhance the children's learning over the course of the year. In the past this has included trips to the local library, farm and trips into the local town as well as special services at Easter, Christmas and at the end of the summer term for those that are leaving.

Sadly a number of the normal Pre-School scheduled events for the year had to be cancelled, particularly following the announcement of the National lockdown. However, the Pre-School staff were keen to ensure that small, localised Pre-School special events took place where it was safe and possible within the COVID restrictions and guidelines. These included:

1. A trip to Godstone Farm which was thoroughly enjoyed by the staff and children.
2. A Leavers Service for those children starting Primary School in September. This included a welcome from the church, Bible story, the children singing, and playing the hand bells. Safety measure for COVID-19 were adhered to including only one parent attending the service.
3. A garden Nativity performance with Christmas songs and celebration. Again, safety measures for Covid-19 were adhered to including a maximum of 2 adults per child and social distancing at all times.

Home Visits, Introductory Sessions and Key Person Meetings

The Pre-School normally arranges home visits for new children to enable key worker staff and parents to get to know one another, discuss child profiles, and complete other documents regarding their learning journey record of achievement. This process had to change this year with parents/carers being invited instead to introductory sessions held within the Pre-School.

These introductory sessions were arranged for the children to familiarise themselves with the premises and staff before being left independently away from parents.

All Key Person termly meetings with parents continued to be held remotely on-line via Zoom. This approach worked well during the Covid-19 pandemic and as such was continued this financial year.

Open Days

The Pre-School decided not to hold any Open Days for prospective parents during the year due to COVID restrictions.

Staff Changes and Recruitment

One member of staff (Joint Deputy Manager & SENCO) left pre-school during the course of the year. They were replaced by new staff who were recruited externally.

The new Deputy Manager went on Maternity Leave in December for a period of 12 months and sessions have been covered by existing supervising staff for the interim period.

A new part-time Administrator post was created at the Pre-School to support the Pre-School Manager with office work. Two new Learning Support Assistant posts were also created to assist specific children in session. Recruitment, particularly externally, proved difficult with disappointingly low numbers of applicants. As such, the Pre-School has had to do multiple rounds of advertising but one of the LSA posts and the administrator post were not filled by the end of 2021.

Training

Pre-school seeks to keep the staff team up to date on best practice by arranging for staff members to attend training courses and workshops where appropriate.

Training undertaken in 2021 included:

- Statutory Safeguarding Training for everyone
- First Aid
- Level 2 Food Safety and Hygiene (3 members of staff)

In addition, all staff did the following training with the Early Years Alliance:

- Speech, Language and Communication
- Understanding and Addressing Behaviour in the Early Years
- Supporting Early Language Development

Pupil Premium

The Government's Pupil Premium funding arrangement has continued for pre-schools during the year. One child qualified for the payment and permission was given for the money to be used for a visit to a local farm, with the remaining money being spent on an electronic device that aids spelling and writing.

Progress Recording

The Pre-School continues to use "Tapestry" as its progress recording system which was brought in during 2020 to record the children's profiles and learning journeys. Tapestry is working well, with arrangements for staff to get free time each week to record observations into the system.

Premises

With additional cleaning being required for all Pre-School equipment, the Trustees agreed that a dishwasher should be purchased to save staff time and enhance the cleaning process. The church agreed to the necessary plumbing being carried out and the dishwasher was installed in December 2021.

Temporary Heating

A breakdown in the heating system for the Pre-School premises meant that from the start of the Autumn term some temporary heaters had to be acquired until a new heating system was installed by the church. These were purchased by Pre-School, rather than being rented, and the church agreed to refund the cost, which was still outstanding at the year end.

Management and Administration Arrangements

Assistance with some administrative and maintenance tasks is provided by volunteers from Redhill Baptist Church.

Governance and Management

The Trustees meet at least once a term, but in practice do so as often as necessary for the proper management of the Trust. In addition, meetings are scheduled by the Trustees with the Pre-School manager at regular intervals throughout the year. This year, due to the continuation of COVID-19, the Trustees continued to meet on a frequent basis to help support and oversee the Pre-School as it navigated its way through National lockdowns and changes in guidance. Meetings were held on-line and matters discussed were finance, health and safety, staffing and training, together with other issues as they arose.

Annual Report to the Redhill Baptist Church Meeting

The constitution of Pre-School requires a report to be made annually to the church meeting of Redhill Baptist Church. The church meeting also appoints the Pre-School Trustees. All four of the current Trustees were re-appointed at the November 2021 church members meeting.

Financial Review

COVID-19 closure

During 2020, with the forced lockdown closures, Surrey CC took a generous approach to funding by basing headcounts on previous years rather than the reduced attendances possible with the closures. That approach continued into 2021 and provided funding sufficient to maintain full staffing and operations for the children and families. Parents who were reluctant to attend after lockdowns were allowed to delay starting with no cost or financial penalty.

Purchasing and Expense arrangements

The use of a payment card, operating as a debit card on a new expenses account, has continued through the year. The account is funded with only limited amounts, transferred as needed. All of the recurring charges for software, telephone, etc. are now linked to the card and online purchases by the manager or treasurer are facilitated. Expense re-imbursments have only been necessary for one or two on-line equipment purchases, made with a personal credit card for security reasons, and some small consumables purchased by staff members.

Rent Review

Following the rent review which took effect in 2020, the church has kept the rent fixed through 2021 and Preschool has paid this in quarterly instalments.

Tax Return

As reported last year, a request was received from HMRC for a tax return in respect of 2020 to be submitted by December 2021. This was completed before the required date. A further return has been requested for 2021. Completion of these returns requires the charity to register for the reclaim of gift aid on donations, but no such reclaims have been made in the year.

Financial Results

As can be seen from the accounts, the year ended with a small surplus. This was a pleasing outcome after the financial worries of the Covid-19 lockdowns, and was mainly due to the generous approach to funding taken by Surrey CC over the pandemic. Parents were generally prompt in paying their fees, and unpaid fees were kept at a manageable level with just one new substantial debt which arose from a missed renewal of additional 30 hour funding. This arrangement for state funding is not at all flexible and if a parent fails to renew their claim on time the funding cannot be backdated or restarted until the next term following.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

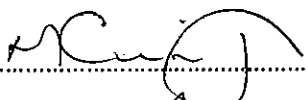
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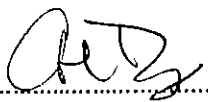
In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed by order of the trustees:


 Name: MARK CUNNINGHAM
 Position: CHAIRMAN
 Date: 12th October 2022


 Name: GERARD DAY
 Position: TREASURER
 Date: 12th OCTOBER 2022

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2021, which are set out on pages 9 to 12

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an Independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

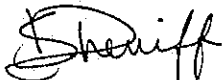
In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Name: Daphne Sheriff ACMA

Relevant professional qualification of Body : Chartered Institute for Management Accountants (1-ODKX)

Address: 8 Juniper Close, Reigate, RH2 7NQ

Date: 28/09/2022

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2021**

Receipts and payments account

	Note	2021		2020	
		General pre-school fund		General pre-school fund	
Unrestricted funds		£	£	£	£
Receipts					
Fee Income	2	108,600		107,791	
Donations		0		150	
Miscellaneous		177		31	
Bank interest received		10		79	
		<hr/>		<hr/>	
			108,787		108,051
Payments					
Wages		86,124		77,658	
Equipment Cost		4,178		1,002	
Consumables		1,974		1,173	
Insurance		623		623	
Premises expenses		11,000		11,000	
Miscellaneous		1,601		978	
Bad Debt Provision/Write-off		415		355	
Staff training		989		309	
		<hr/>		<hr/>	
			106,904		93,097
Surplus/(deficit)			<hr/>		<hr/>
			1,883		14,953

Restricted funds	2021		2020	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
Receipts				
Grants from Surrey County Council	0	0	0	0
Pre-school contribution	0	0	0	0
Staff contribution to training	0	0	0	0
	<hr/>		<hr/>	
	0	0	0	0
Payments				
Payments for training				
Payments for equipment				
	<hr/>		<hr/>	
	0	0	0	0
Surplus/(deficit)	<hr/>		<hr/>	
	0	0	0	0

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2021**

Statement of Assets and Liabilities

Unrestricted funds	Note	2021		2020	
		Unrestricted funds		Unrestricted funds	
		£	£	£	£
Current assets					
Cash at bank and in hand	3	115,208		114,096	
Debitors (Accrued Income)	6	<u>1,459</u>		<u>1,647</u>	
			116,667		115,743
Current liabilities					
Creditors	5	1,300		1,900	
Accrued Cost		0		355	
Deferred Income		<u>0</u>		<u>0</u>	
			1,300		2,255
Net assets			<u>115,367</u>		<u>113,488</u>
Funds					
Unrestricted funds	6		115,367		113,488
Restricted funds	7		0		0
Total funds			<u>115,367</u>		<u>113,488</u>

Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2021

Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)

	2021	2020
	£	1900
Local authority funding received	101,889	100,166
Parent/guardian funding received	6,712	7,625
	<u>108,600</u>	<u>107,791</u>

3 Cash at bank and in hand

	2021	2020
	£	£
Current account	15,383	24,285
Reserve account	99,734	89,725
Petty cash	91	91
Uncleared cheques		(4)
	<u>115,208</u>	<u>114,096</u>

4 Debtors

Outstanding fees from parents	1,459	1,647
	<u>1,459</u>	<u>1,647</u>

5 Creditors

	2021	2020
	£	£
Deposits	1,300	1,900
	<u>1,300</u>	<u>1,900</u>

6 Unrestricted funds

	Pre-school fund	Total funds
	£	£
Balance as at 01 January 2021	113,484	113,484
Surplus/(deficit) for year	1,883	1,883
Transferred to Resource fund	0	0
	<u>115,367</u>	<u>115,367</u>
Balance as at 31 December 2021		

7 Restricted funds

	Resource fund	Training fund	Total funds
	£	£	£
Balance as at 01 January 2021	0	0	0
Surplus/(deficit) for year	0	0	0
Transferred from Pre-school fund	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Balance as at 31 December 2021			

REDHILL BAPTIST CHURCH PRE-SCHOOL

England & Wales - Charity number 1137850

Accounts

Charity number: 1137850

**Redhill Baptist Church Pre-School
Trustees Report, Accounts and
Independent Examination Report
Year Ended 31 December 2020**

**Redhill Baptist Church Pre-School
Annual Report and Accounts
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**Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2020**

Trustees' Annual Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

Reference and Administrative Details

Registered Charity Name	Redhill Baptist Church Pre-School
Charity Registration Number	1137850
Principal Office	Redhill Baptist Church Pre-School Hatchlands Road Redhill RH1 6AE

The Trustees

The trustees who served the charity during the period were as follows:

M Cunningham	Chair
G Day	Treasurer
R Williams	
S Kamangirira	

Structure, Governance and Management

Type of Governing Document	Constitution adopted 9 July 2009 as amended by special resolution 10 June 2010
Trustee Selection Methods	Trustees are appointed or reappointed annually at a Church Meeting of Redhill Baptist Church.

Additional Governance Issues

The pre-school operates fully within the Early Years Foundation Stage UK school education programme, is fully registered with Surrey Local Education Authority and subject to the Ofsted school inspection system. It is also a member of the Pre-School Learning Alliance.

There is a child protection policy in place. Disclosure and Barring Service checks are carried out prior to commencement of employment or trusteeship. These checks are updated as Ofsted recommends or requires.

All trustees give their time voluntarily and receive no remuneration or other benefits for their work as trustees.

Objectives and Activities

The objectives of the pre-school are:

1. The advancement of the education (including spiritual development) of children below compulsory school age
2. The provision of facilities for recreation for such children in the interest of social welfare and with the objective of improving their conditions of life
3. Providing for all children, without discrimination, a safe and satisfying pre-school within a Christian environment where Christian beliefs and values are promoted and upheld.

These objectives are in accordance with the mission of the church which seeks to provide services to the community and to promote Christianity within it. The income and (at the discretion of the management committee) the capital of the group shall be applied solely in furthering these objectives.

The activities of the pre-school are:

The pre-school provides early years' education to more than 50 children between the ages of 2-5 years.

Morning sessions run from 9am -12noon every day and are for children aged 3-4 years, with afternoon sessions starting at 12.30pm and are 2.5 hours in length until 3pm. This suits the younger age group of the children aged 2-3years attending. A slightly earlier pick-up option is available for parents who need to pick up their children early in the afternoon because of the closing times of other schools.

Extended days for children aged 3-4years continued to be offered on two days, Mondays and Wednesdays per week, as part of the Government's initiative to provide 30 hours free childcare to parents who are eligible. Children attend both morning and afternoon sessions with a lunchtime session in between. Parents provide children with packed lunches and the equipment and programme for the afternoon sessions were adjusted to accommodate the wider age range of children attending.

Achievements and Performance

Sessions

From the beginning of the year, 9 sessions per week were run (Mornings: Monday's – Fridays; Afternoon's: Monday's-Thursday's). Then, as in previous years, fewer afternoon sessions were required for the younger children starting the first term of the new academic year in September, and therefore only 7 sessions per week were run (Mornings: Mondays – Fridays; Afternoons: Mondays and Wednesdays only) in the autumn term.

COVID-19

Following the pandemic outbreak of COVID-19 and lockdown of the UK, the pre-school partially closed from the 20 March but remained open for the children of keyworkers and those classed as vulnerable. The pre-school provided childcare for 9 keyworker/vulnerable children during the first lockdown and extended its opening hours to provide care throughout the Easter Holidays. Places were also made available, if needed, for keyworker/vulnerable children from pre-schools that had fully closed during this period. This approach was in line with the charity's public

interest commitments and was welcomed by Surrey CC as they sought to find places for all these children through the lockdown period.

Following Government announcements, the pre-school reopened its doors to all children in June for the remaining 6 weeks of the summer term. A risk assessment was undertaken to ensure that the pre-school operated in a COVID secure manner and the pre-school facilities were adapted to create 3 discrete bubbles to minimise the need for isolation in the event of any positive COVID cases. Enhanced cleaning and social distancing measures alongside a number of other additional measures were also introduced. In September, the pre-school welcomed back children for the start of the Autumn term. At the onset of the second National lockdown in November the pre-school once again closed its doors to all but vulnerable and keyworker children until it could fully reopen again just before Christmas.

Special Topics and Events

To support the Early Years Foundation Stage school education programme, the pre-school aims to arrange a number of special topics and outings to enhance the children's learning over the course of the year. In the past this has included trips to the local library, farm and trips into the local town as well as special services at Easter, Christmas and at the end of the Summer term for those that are leaving.

Sadly a number of the pre-school's scheduled events for the Winter term had to be cancelled with immediate effect following the announcement of the National lockdown. This included a Mothers Day Tea Party, Godstone Farm outing and Easter Service. Subsequent trips for the remainder of the year also sadly had to be withdrawn due to COVID restrictions.

The pre-school staff were keen, however, to ensure that small, localised pre-school special events took place where it was safe and possible within the COVID restrictions and guidelines. These included a socially distanced doorstep leavers "goodbye" from the staff to the children who chose not to return for the remainder of the Summer term. The children were presented with a certificate, balloon and bag of activities and presents. At Christmas the pre-school replaced the normal nativity service, which could not be held, with pictures sent to parents of the children in costume in a stable scene. The children also performed nativity songs in the garden for parents during two morning sessions.

Home Visits, Introductory Sessions and Key Person Meetings

The pre-school's usual arrangements for home visits for new children starting in September had to be adapted this year. These visits enable key worker staff and parents to get to know one another, discuss child profiles, and complete other documents regarding their learning journey record of achievement. Instead, parents and carers were invited to introductory sessions held outdoors in the pre-school garden.

For new children starting in the pre-school, special introductory sessions were arranged for the children to familiarise themselves with the premises and staff. This included parents socially distancing on the terrace. These sessions continue to prove valuable in helping young children to make the step to being away from their parents at pre-school.

Due to the pre-school having a strict rule on external visits during COVID. All Key Person termly meetings with parents were held remotely on-line via Zoom.

Opening Mornings

The pre-school was sadly unable to hold any Open Mornings for prospective parents during the year due to COVID restrictions.

Staff Changes

Four members of staff (Deputy Manager, SENCO and two Keyworkers) left pre-school during the course of the year. They were replaced by new staff who were recruited externally or by existing part-time staff members who increased their hours and responsibilities.

Training

Pre-school seeks to keep the staff team up to date on best practice by arranging for staff members to attend training courses and workshops where appropriate. Due to COVID, all face-to-face training courses were cancelled with training offered online as an alternative, although with fewer opportunities during the year.

Training undertaken in 2020 included:

- Safeguarding training for the Manager and Deputy Manager, with internal training to keep the staff up to date.
- Food hygiene for staff needing renewal of certificates
- Paediatric first Aid for a new member of staff
- Prevent training for a new staff member prior to joining.

Pupil Premium

The Government's Pupil Premium funding arrangement has continued for pre-schools during the year. Part of the money received was used for Makaton training to help communication with children with poor language development, with the remainder being used for a session with MAD academy.

Media

The pre-school has invested in a number of media and technological improvements this year to enhance its capabilities and increase its visibility and accessibility to the local community. This has included:

1. A new website - The design and construction of a new pre-school website, including a quick and simple online form enabling parents to register interest in their child attending the pre-school
2. Facebook – A refreshing of the pre-school Facebook page to keep parents up to date on the day-to-day themes and activities the children are involved with during the term.
3. Tapestry – A new system for staff to record the children's profiles and learning journeys.
4. Tablets – Investment in 2 new tablets for staff to use to record child profile details onto Tapestry.

Progress Recording

During the year an on-line recording system for progress and parent reporting was introduced on a trial basis. It was found that the concept was helpful but the system was unsuitable for our setting. An alternative system, Tapestry, was brought in and has proved to be a better fit for the pre-school.

Management and Administration Arrangements

Assistance with some administrative and maintenance tasks is provided by volunteers from Redhill Baptist Church.

Governance and Management

The trustees meet at least once a term, but in practice do so as often as necessary for the proper management of the Trust. In addition, meetings are scheduled by the trustees with the pre-school manager at regular intervals throughout the year. This year, due to COVID, the trustees met on a frequent basis to help support and oversee the pre-school as it navigated its way through lockdowns etc., although these meetings were mostly held on-line. The trustees review matters of finance, health and safety, staffing and training, and other issues as they arise.

Annual Report to the Redhill Baptist Church Meeting

The constitution of pre-school requires a report to be made annually to the church meeting of Redhill Baptist Church. The church meeting also appoints the pre-school trustees. Church meetings were held on-line via Zoom during 2020 once the National lockdown was imposed in March. All four of the current trustees were re-appointed at the November 2020 church members meeting.

Financial Review

COVID-19 closure

With the forced lockdown closure, the trustees urgently considered the reserve position and decided that, for a period, they could maintain employment for all staff on their normal pay despite the expected loss of income. Therefore, no staff were laid off or moved on to the Government's "furlough" scheme. In the event, Surrey CC continued full funding based on the previous year's headcounts which provided sufficient income to meet all pre-school's costs. Although parent fee income more than halved from 2019, the Surrey CC funding increased.

The Surrey CC approach to funding enabled a generous approach to be taken with regard to parent charges etc. Parents who had paid in advance for sessions were issued with credit notes issued for cancelled sessions. Refunds were paid where credit notes could not be used. Parents who were reluctant to return immediately after re-opening were not charged for the missed sessions as vacant places were held open for their child.

One of the children of key workers attending over the closed period was not entitled to State funding. The parents normally pay for 5 hours per week, but their Keyworker jobs required increased childcare during the lockdown. Pre-school was able to offer them more hours, initially 10 and then 14 per week, and the child also attended over the Easter break. The extra fees for the Easter break days and the extra hours each week were waived, and the parents paid just for the regular 5 hours per week.

Purchasing and Expense arrangements

In view of the need to purchase goods and services on-line with a payment card, the trustees agreed to provide a debit card arrangement for the treasurer and manager. Safeguards were established by way of operating rules, continued requirements for submission of receipts, prevention of cash withdrawals and a limit on the funds available via the cards - achieved by opening a new expenses account for the cards with only limited funds transferred as needed. This arrangement has streamlined purchasing and substantially reduced the need for expenses re-imburement.

Tax Return

A request was received at the start of the year for a tax return to be submitted to HMRC in respect of 2019. This was completed and submitted before the deadline in December 2020. A similar request has been received in respect of 2020 to be submitted by December 2021.

Completion of these returns required the charity to register with HMRC for the reclaim of gift aid on donations, but no reclaims have been made.

Rent Review

The rent paid to Redhill Baptist Church had not been increased since 2015 and the church gave notice of an intended increase of 10% in line with inflation since the last review. Although the church was prepared to delay the increase to 2021 if pre-school finances were struggling due to the COVID closures, the trustees agreed to pay the increase from 2020, partly reflecting the agreement of the church to allow pre-school to occupy the building when all other activities were discontinued, and the additional cleaning and other costs thus arising.

Responsibilities of the Trustees

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

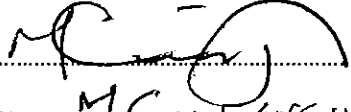
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.


In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and then apply them consistently
2. Observe the methods and principles in the Charities SORP
3. Make judgements and estimates that are reasonable and prudent
4. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Signed by order of the trustees:


Name: M. CUNNINGHAM
Position: CHAIRMAN
Date: 10/10/2021


Name: G. DAY
Position: TREASURER
Date: 10/10/2021

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2020, which are set out on pages 10 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act 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.

Signed:



Name: Daphne Sherriff ACMA

Relevant professional qualification of Body : Chartered Institute for Management Accountants (1-ODKX)

Address: 8 Juniper Close, Reigate, RH2 7NQ

Date: 23/09/2021

**Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2020**

Receipts and payments account

	Note	2020		2019	
		General pre-school fund		General pre-school fund	
		£	£	£	£
Unrestricted funds					
Receipts					
Fee Income	2	107,791		102,330	
Donations		150		0	
Miscellaneous		31		0	
Bank interest received		79		146	
			108,051		102,477
Payments					
Wages		77,658		81,358	
Equipment Cost		1,002		259	
Consumables		1,173		822	
Insurance		623		425	
Premises expenses		11,000		10,000	
Miscellaneous		978		1,684	
Bad Debt Provision		355		0	
Staff training		309		684	
			93,097		95,231
Surplus/(deficit)			14,953		7,246

	2020		2019	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
Restricted funds				
Receipts				
Grants from Surrey County Council	0	0	0	0
Pre-school contribution	0	0	0	0
Staff contribution to training	0	0	0	0
	0	0	0	0
Payments				
Payments for training				
Payments for equipment				
	0	0	0	0
Surplus/(deficit)	0	0	0	0

Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2020

Statement of Assets and Liabilities

Unrestricted funds	Note	2020		2019	
		Unrestricted funds		Unrestricted funds	
		£	£	£	£
Current assets					
Cash at bank and in hand	3	114,096		100,584	
Debitors (Accrued Income)	6	<u>1,647</u>		<u>0</u>	
			115,743		100,584
Current liabilities					
Creditors	5	1,900		2,050	
Accrued Cost		355		0	
Deferred Income		<u>0</u>		<u>0</u>	
			2,255		2,050
Net assets			<u>113,488</u>		<u>98,534</u>
Funds					
Unrestricted funds	6		113,488		98,534
Restricted funds	7		0		0
Total funds			<u>113,488</u>		<u>98,534</u>

Redhill Baptist Church Pre-School
Annual Accounts
Year ended 31 December 2020

Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)	2020	2019	
	£	£	
Local authority funding received	100,166	89,504	
Parent/guardian funding received	7,625	12,826	
	<u>107,791</u>	<u>102,330</u>	
3 Cash at bank and In hand	2020	2019	
	£	£	
Current account	24,285	10,748	
Reserve account	89,725	89,646	
Petty cash	91	191	
Uncleared cheques	(4)	0	
	<u>114,096</u>	<u>100,584</u>	
4 Debtors			
Outstanding fees from parents	1,647	0	
	<u>1,647</u>	<u>0</u>	
5 Creditors	2020	2019	
	£	£	
Deposits	1,900	2,050	
	<u>1,900</u>	<u>2,050</u>	
6 Unrestricted funds		Pre-school fund	Total funds
		£	£
Balance as at 01 January 2020		98,534	98,534
Surplus/(deficit) for year		14,953	14,953
Transferred to Resource fund		0	0
Balance as at 31 December 2020		<u>113,488</u>	<u>113,488</u>
7 Restricted funds	Resource fund	Training fund	Total funds
	£	£	£
Balance as at 01 January 2019	0	0	0
Surplus/(deficit) for year	0	0	0
Transferred from Pre-school fund	0	0	0
Balance as at 31 December 2019	<u>0</u>	<u>0</u>	<u>0</u>