

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
Year Ended 31 December 2020**

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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-imbursement.

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).

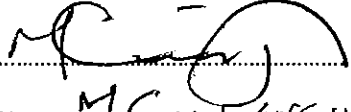
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

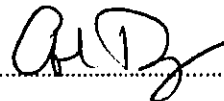
In preparing these financial statements, the trustees are required to:

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

	Note	2020		2019	
		Unrestricted funds		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>