

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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**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-imbursements 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).

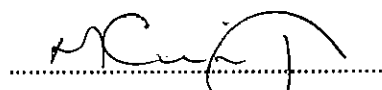
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.


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: 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

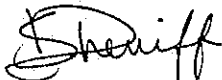
In connection with my examination, no matter has come to my attention:

(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	
Unrestricted funds		General pre-school fund		General pre-school fund	
		£	£	£	£
Receipts					
Fee Income	2	108,600		107,791	
Donations		0		150	
Miscellaneous		177		31	
Bank interest received		10		79	
			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	
			106,904		93,097
Surplus/(deficit)			1,883		14,953

	2021		2020	
Restricted funds	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

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Annual Accounts
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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			