

**Charity number: 1137850**

**Redhill Baptist Church Pre-School  
Trustees Report, Accounts and  
Independent Examination Report  
Year Ended 31 December 2023**

**Redhill Baptist Church Pre-School  
Annual Report and Accounts  
Year Ended 31 December 2023**

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**Redhill Baptist Church Pre-School  
Annual Report and Accounts  
Year Ended 31 December 2023**

**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 2023.

**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	Resigned November 2023
G Day	Treasurer	
R Williams		
S Kamangirira		
E Pannell		Appointed November 2023

**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 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).

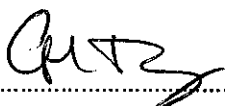
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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.

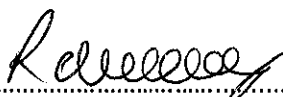
Signed by order of the trustees:



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

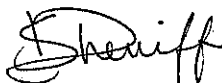
In connection with my examination, no matter has come to my attention:

(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**

	Note	2023		2022	
		General pre-school fund		General pre-school fund	
		£	£	£	£
<b>Unrestricted funds</b>					
<b>Receipts</b>					
Fee Income	2	136,303		114,552	
Donations		100		0	
Miscellaneous		100		827	
Bank interest received		933		216	
			137,436		115,595
<b>Payments</b>					
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
<b>Surplus/(deficit)</b>			(1,573)		(6,569)

	2023		2022	
	Resources fund	Training fund	Resources fund	Training fund
	£	£	£	£
<b>Restricted funds</b>				
<b>Receipts</b>				
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
<b>Payments</b>				
Payments for training				
Payments for equipment				
	0	0	0	0
<b>Surplus/(deficit)</b>	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	
		Unrestricted funds		Unrestricted funds	
		£	£	£	£
<b>Current assets</b>					
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
<b>Current liabilities</b>					
Creditors	5	2,050		2,050	
Accrued Cost		0		0	
Deferred Income		<u>0</u>		<u>0</u>	
			2,050		2,050
<b>Net assets</b>			<u>107,225</u>		<u>108,798</u>
<b>Funds</b>					
Unrestricted funds	6		107,225		108,798
Restricted funds	7		0		0
<b>Total funds</b>			<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)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	<u>2,865</u>	<u>1,788</u>
	<u>2,865</u>	<u>1,788</u>

**5 Creditors**

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

**6 Unrestricted funds**

	<b>Pre-school fund</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>
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**

	<b>Resource fund</b>	<b>Training fund</b>	<b>Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
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			