Charity number: 1137850

Redhill Baptist Church Pre-School
Trustees Report, Accounts and Independent Examination Report
Year Ended 31 December 2025

Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2025

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Redhill Baptist Church Pre-School
Annual Report and Accounts
Year Ended 31 December 2025

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 2025.

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	Treasurer	
R Williams		
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 2-4 years.

Morning sessions run from 9am-12noon every weekday 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: Monday–Friday; Afternoons: Monday-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 extended day sessions continuing to be sought in order to facilitate

parents 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 which have been really successful over the last 2 years. These were:

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.

The Pre-School ran small groups for children who needed further support focusing on speech and language and developing confidence prior to transitioning into school the following year.

A new initiative was also introduced this year to further children's learning journey through the new Pastor of Redhill Baptist Church reading a bible story in Pre-School each Tuesday. This has proved to be very popular with the subject matter scheduled in advance and the staff theming other activities in the setting around the week's story.

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 seasonal walks learning about nature, the different seasons or observe environmental happenings, such as construction work.
2. Outings to the shops to purchase ingredients for baking apple crumble, soup, cakes and biscuits
3. Visiting the church older peoples' "Link Up" group to sing songs. Cakes were also made to share as part of our " love and kindness" week.
4. Easter Service with family members and carers invited
5. Godstone Farm for those that were leaving to go to school (funded by Pre-School).
6. Leavers Celebration Service for the children moving on to Primary/Infant schools in September.
7. Christmas Nativity Service with family members and carers invited.

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 continued to be held in person in a "Parents Evening" format this year. Staff sat at tables in a room, with appointments being booked with parents in advance. The format continues to work well, with positive responses from both parents and Key Workers.

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 and FEET Funding

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.

The Pre-School part-funded a child who was on a Child Protection plan. The child had FEET funding for 15 hours, with the Pre-School funding a further 15 hours.

Several Pre-School families were referred to the food club held within the church for further support over the course of the year.

Staff Changes and Recruitment

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

Key Person - At the end of 2024, a part-time qualified staff member handed in their resignation. Existing staff were able to cover the extra sessions so advertisement of this role was not needed. One Key Person went on maternity leave from June 2025. The post was advertised and cover staff were successfully recruited from external candidates.

Learning Support Assistants (LSA) – One LSA left Pre-School this year, with three additional staff being employed for SEN support for whom funding has been granted for 1:1 support.

Administrative Assistant – The Pre-School's part-time administrator left Pre-School in February 2024. Administration duties have since been covered by existing staffing through a change of roles.

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 staff this year included:

- Self-regulation
- Understanding Autism
- Updating FGM, Prevent, and Food Hygiene

- Positive Touch (2 Members of Staff)
- Designated Safeguarding Lead - New to the Role (2 Members of Staff)
- Designated Safeguarding Lead (Renewal - Manager & Deputy)
- Localised in-house training was held at staff meetings on Makaton skills to learn signs for visual support with songs and stories.

In addition, senior members of the Pre-School team attended Manager and SEN Early Years Network meetings.

Premises - Repairs and Replacements

Our volunteer Facilities Management Team (FMT) at Redhill Baptist Church, assists with a range of maintenance tasks in keeping the premises well maintained and in good working order.

This year the Pre-School replaced the following items of equipment:

- New refrigerator – A replacement refrigerator was sourced and installed in October 2025.

Premises – Equipment & Toys

In addition, the Pre-School continues to ensure that it's toys and play equipment are reviewed and enhanced to further the enrichment of the children's learning opportunities and environment.

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

- Sandpit – Raised beds in the garden have been converted into sandpits for the children to enjoy
- Balance boards
- Small world toys
- Books
- Resources for self-regulation
- Resource bags for SEN and small group activities
- Sensory toys including a blackout tent and lighting
- Heavy duty outside mats to make the ramp accessible for children's play experience

The Pre-School also set up an emotions board where, on sign in, children indicate how they are feeling as they arrive. This is then followed up with them if they choose a sad face. This has worked well and enabled staff to identify children who need further support that day.

Governance and Management

In August 2025, S Kamangirira stood down as Chair of the Trustees after 18 months in post. In September 2025, E Pannell 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, premises, 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. A report was prepared and delivered to the Church Meeting by the Trustees in November 2025, and the current Trustees were re-appointed. It is planned for the report to be given by the Manager towards the end of each year in future.

Financial Review

Balance of income and expenditure

A very large proportion of Pre-School's expenditure (around 90%) arises from staff costs. A similar proportion of income arises from funding for childcare paid by Surrey CC under Government schemes: universal childcare for 3-4 year olds, FEET funding for 2 year olds or the 30 hours childcare for working parents. The Trustees are responsible for setting staff pay rates, but these are tightly constrained by the underpinning minimum wage regulations which have raised the cost of employing staff in recent years. In April 2025, the Government also changed the National Insurance rates and limits, increasing Pre-School's NI costs by over £2,000 from the 2024 figure.

Impact of inflation

The Trustees set the staff pay levels at a fair rate to provide adequately for staff and maintain competitive rates 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 6% in April 2025.

Rent Review

The rent paid by Pre-School for the use of the premises and utility costs has remained unchanged during 2025 after an increase applied by the Church in 2024. Pre-School paid the rent in quarterly instalments throughout the year.

Tax Return

The charity is not required to pay any tax on its operations and has not reclaimed any gift aid on donations. HMRC have requested tax returns to be submitted in previous years, and these have been provided on time each year. No request for a return has been received for 2025.

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 increases in staffing costs through inflation and National Insurance increases have led to a modest deficit arising, but the Trustees agreed that the shortfall could be met from reserves at present and no further corrective action is planned.

Financial Results

Outcome for 2025

As can be seen from the accounts, the year ended with a deficit of £2,926 which represents a broadly balanced position given the size of the income and expenditure over the year.

Bad Debts

Under the Trustees' agreed policy of writing off debts older than a year, a total of £1,709 was written off at the end of 2025. This represents a larger sum than has arisen in previous years reflecting an increasing trend. The number of bad debts has increased slightly, but the individual amounts involved are often now higher due to the greater number of children attending between 15 and 30 hours. A lapse by a parent in renewing 30-hour funding approval can lead to a large unexpected bill. Staff work with parents to try and minimise unpaid fees, but in some cases of hardship it is seen as a charitable action to write off some fees.

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).

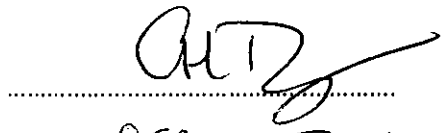
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

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 DAY

Position: TREASURER

Date: 19 OCTOBER 2026

Independent examiner's report

I report on the accounts of the pre-school for the year ended 31 December 2025, which are set out on pages 11 to 14

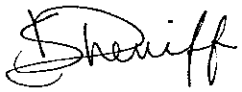
Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination 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: 18/10/2026

Redhill Baptist Church Pre-School
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Receipts and payments account

	Note	2025		2024	
Unrestricted funds		**General pre-school fund**		**General pre-school fund**	
		£	£	£	£
Receipts					
Fee Income	2	191,149		186,745	
Donations					
Miscellaneous		71		30	
Bank interest received		2,850		2,538	
			194,070		189,313
Payments					
Wages		175,932		163,778	
Equipment Cost		769		2,456	
Consumables		2,360		1,385	
Insurance		1,023		685	
Premises expenses		11,825		12,225	
Telecomms and technology		1,054		963	
Miscellaneous		1,472		1,949	
Bad Debt Provision/Write-off		1,709		0	
Staff training		852		2,256	
			196,996		185,696
Surplus/(deficit)			(2,926)		3,618

	2025		2024	
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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Statement of Assets and Liabilities

	Note	2025		2024	
Unrestricted funds		**Unrestricted funds**		**Unrestricted funds**	
		£	£	£	£
Current assets					
Cash at bank and in hand	3	106,374		109,882	
Debitors (Accrued Income)	4	4,568		3,586	
			110,942		113,468
Current liabilities					
Creditors	5	3,025		2,625	
Accrued Cost		0		0	
Deferred Income		0		0	
			3,025		2,625
Net assets			107,917		110,843
Funds					
Unrestricted funds	6		107,917		110,843
Restricted funds	7		0		0
Total funds			107,917		110,843

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Notes to the accounts

1 Accounting policies

2 Fee receipts (general fund)

	2025	2024
	£	£
Local authority funding received	167,843	167,023
Parent/guardian funding received	23,306	19,722
	191,149	186,745

3 Cash at bank and in hand

	2025	2024
	£	£
Current account	8,104	5,460
Reserve account	53,680	61,961
Deposit account	44,590	42,461
Petty cash	0	0
Uncleared cheques		
	106,374	109,882

4 Debitors

Outstanding fees from parents	4,568	3,586
	4,568	3,586

5 Creditors

	2025	2024
	£	£
Deposits	3,025	2,625
	3,025	2,625

6 Unrestricted funds

	Pre-school fund	Total funds
	£	£
Balance as at 01 January 2024	110,843	110,843
Surplus/(deficit) for year	(2,926)	(2,926)
Transferred to Resource fund	0	0
Balance as at 31 December 2024	107,917	107,917

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	0	0	0