# TNB GARRISON EARLY YEARS AND PLAY

England & Wales · Charity number 1079392

## Details

| | |
|---|---|
| **Other names** | TIDNBUL GARRISON EARLY YEARS AND PLAY, TIDNBUL GARRISON PRESCHOOLS |
| **Status** | Registered |
| **Legal form** | Other |
| **Registered** | 2000-02-15 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | 1-2 St. Andrews Road<br>Tidworth<br>Wiltshire<br>SP9 7EP |
| **Phone** | 01980633962 |
| **Email** | ec@tnbearlyyears.org |
| **Website** | www.tnbearlyyears.org |

## Activities

**Objects:** TO ENHANCE THE EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** We provide high level care & education at an affordable cost for children aged 3 months to 12 years up to 50 weeks of the year, in the Salisbury plain area including Larkhill, Bulford, Tidworth & Warminster.

## Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

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## Geography

- **Area of benefit:** BULFORD, TIDWORTH, NETHERAVON, SHIPTON BELLINGER, WILTSHIRE
- Wiltshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-08-31 | £3,534,944 | £3,302,437 | £1,238,053 | 147 |
| 2024-08-31 | £2,911,637 | £2,703,530 | £979,871 | 132 |
| 2023-08-31 | £2,648,099 | £2,617,787 | £746,377 | 128 |
| 2022-08-31 | £2,545,864 | £2,505,501 | £730,454 | 138 |
| 2021-08-31 | £2,444,771 | £2,311,421 | £700,950 | 136 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **VICTORIA SETH** | Chair | 2016-12-06 |
| Damion Baines | | 2021-03-30 |
| Evangeline Rabczak | | 2024-11-12 |
| JANICE ELAINE DODD | | 2020-02-11 |
| Paul Stewart Haarhoff | | 2024-06-25 |
| Stephanie Kate Colbourne DYKES | | 2024-11-12 |
| Steven David Pople | | 2023-03-07 |

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**TNB GARRISON EARLY YEARS AND PLAY**

England & Wales - Charity number 1079392

# Accounts

# TNB GARRISON EARLY YEARS & PLAY

# REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 AUGUST 2025

**Charity number: 1079392**

**TNB GARRISON EARLY YEARS & PLAY**
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**TNB GARRISON EARLY YEARS & PLAY**
**Company information**

**FOR THE YEAR ENDED 31 AUGUST 2025**

| | | |
|---|---|---|
| **TRUSTEES** | Lt Col Victoria Seth | Chairman and Garrison representative |
| | Lt Col Janice Dodd | Trustee and secretary |
| | Damion Baines | Safeguarding Trustee |
| | Steven Pople | |
| | Paul Haarhoff | |
| | Stephanie Dykes | *appointed 12/11/2024* |
| | Evie Rabczak | *appointed 12/11/2024* |
| **SENIOR MANAGEMENT:** | Sarah Hawkins | Executive Co-ordinator |
| | Alison Mellor | Finance, Payroll and Administrative manager |
| **CHARITY OFFICES** | 1-2 St Andrews Road<br>Tidworth<br>SP9 7EP | |
| **REGISTERED CHARITY NUMBER:** | 1079392<br>(Member of Pre-School Learning Alliance, PLA, NDNA) | |
| **AUDITORS:** | Fawcetts LLP<br>Chartered Accountants and Statutory Auditors<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR | |
| **BANKERS:** | Lloyds Bank PLC<br>PO Box 1000<br>Andover<br>BX1 1LT | |
| **INVESTMENT BROKERS:** | Blackrock Investment Management (UK) Ltd<br>PO Box 545<br>Darlington<br>DL1 9TQ | |

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

The members of the Management Committee (who are also the Trustees of the charity) present their report with the financial statements of the Charity for the year ended 31 August 2024.

**INTRODUCTION**

TNB Garrison Early Years and Play (TNB) was registered as a charity in February 2000. It has existed for over twenty years and provides quality early years education and childcare for both military and civilian families in and around Salisbury Plain.

TNB is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings organised and delivered through Wiltshire Council for meeting and/or training on safeguarding, special educational needs and disability (SEND) delivered though Wiltshire Council or the Department for Education (DFE). The settings receive some support from Wiltshire Council Early Years team.

**CHAIRMAN'S REPORT**

On behalf of the Board of Trustees, we are proud to present the Annual Report for **2024–25**. This year has been marked by resilience and progress, as we continue to navigate a complex environment while delivering exceptional care to the families we serve.

Financial pressures have persisted, driven by the ongoing cost-of-living crisis and rising operational costs, including increases to Government Funded Places. Preparing for our transition to becoming a Defence Infrastructure Organisation (DIO) tenant has added further complexity. To safeguard sustainability, fee adjustments and consumable charges have been unavoidable; however, we remain focused on keeping our services accessible while ensuring fair and competitive pay for our dedicated staff.

The national challenges impacting the early years sector remain significant, particularly in recruitment. While TNB has sustained a strong core team despite key managerial changes in some of the nurseries. In some places workforce shortages have required us to adapt our provision and manage child space availability carefully. However, our commitment to innovative solutions—such as our enhanced retention strategy and industry-leading apprenticeship programme—has begun to pay dividends. These initiatives are laying the foundation for a more stable and skilled workforce in the years ahead.

Despite these headwinds, TNB continues to thrive. Our trustees, leadership team, and employees have demonstrated agility, professionalism, and an unwavering commitment to the children and families of Salisbury Plain's military and civilian communities. Their passion is the cornerstone of our success.

Looking forward, our priorities are clear: strengthening our workforce, enhancing service quality, and maintaining TNB's reputation as a trusted provider of early years care. We extend our heartfelt thanks to our employees, volunteers, trustees, and supporters—your dedication makes everything possible.

**Objectives and Activities**

TNB continues to strive to provide high quality childcare and early years education for children aged from the age of 4 months to 5 years. We continue to welcome children from military or civilian families and are exceptionally proud of the support we offer the children and families. We provide a high level of support to military families and help children to settle and transition when their families are either posted in or posted out. We provide guidance and care when families face deployment and work together with the families to ensure the children feel safe and secure during a potentially unsettling time. We continue to work closely with families and outside agencies to ensure all children, including those with additional needs, make the best progress possible.

**Reputation**

TNB are exceptionally proud of the positive reputation they hold within the community. Settings continue to receive positive feedback from existing and ex-parents who are very grateful for the high-quality care, learning and support their children and their families consistently receive. There was a high demand for spaces with most rooms within settings being full to capacity and with waiting lists in place.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

The long established positive relationships with outside professionals continues as teams work closely alongside the families to ensure the children receive the best support. TNB settings continue to be recommended to families by outside agencies because of the high-quality care and learning opportunities the teams provide.

**Staffing**

TNB continues to be dedicated to its commitment to provide a supportive, encouraging, welcoming environment for its employees. TNB recognise the fantastic support our employees have given throughout this year and are extremely grateful for the enthusiasm, dedication and joy they bring to their settings.

The managers, finance and office manager, executive coordinator and trustees have worked well collaboratively to lead the charity and have continued to provide incredible support to the charity and settings throughout the year. Sincere thanks go to each and every one for their time and commitment to their roles.

Two new trustees have been welcomed onto the charity board. Throughout the year, the support, guidance and challenge provided by the chair of trustees, the safeguarding trustee and each of the trustees in their voluntary capacity has been extremely valued and appreciated.

We sadly said goodbye at the end of the academic year to the manager at Caterpillas and the deputy at Larkhill Garrison Nursery. Both have worked within TNB for over 20 years and have been an incredible support to their teams. We thank them both for their long service and commitment.

**Training**

2024-2025 was extremely successful for the apprenticeship programme with apprentices completing block placements at settings within TNB to enhance their knowledge and practice and ensure a broad understanding of early years. All three apprentices have been employed within TNB and are growing into confident educators that are supporting the children and their teams well. A big thank you to the Tree Tot's manager, deputy and training lead for their time and dedication to making the apprenticeship scheme such a success and the TNB managers and teams for welcoming in, guiding and encouraging our apprentices on their early year journey.

The finance and office manager and the compliance lead for the charity continue to attend HR training and seminars to ensure the charity remains up to date on policy. This in turn enables the management team to support their teams confidently.

Face to face training has been provided during the TNB training day and at settings by the managers, Wiltshire Council early years team or our paediatric first aid trainer. Management teams attended Mental Health First Aid training to ensure we can support our teams and families. Online training is provided by Noodle Now, Flick and the National Day Nursery Association (NDNA).

**Infrastructure**

Warminster Bright Beginning parents and trustees, TNB trustees and management team agreed to Warminster Bright Beginnings coming under the TNB umbrella. It has been wonderful working with the team who bring a wealth of knowledge and experience. Thank you to the new manager, new deputy and the wider team for the enthusiasm and commitment to joining TNB. Sincere thanks go to the managers at Larkhill Garrison Nursery and St Andrews Preschool and Jammie Dodger's After School Club and to the finance and office manager for their support throughout the transition process.

It was wonderful for the Haig Day Nursery to start the academic year back in the Haig Centre. The nursery building has been transformed and the improvements made to the preschool outside area thanks to the Covenant funding have made a positive difference to the children and staff team.

We ended the year with Noah's Ark moving out of the Beeches. Orchestrating such a challenging move out of a long-standing nursery has been a massive undertaking. Our sincere thanks go to Noah's Ark Under Fives manager, deputy and team for their perseverance throughout the process. Thanks also go to the Garrison Commander, the Garrison management team, DIO, Aspire and the contractors for their work to make the move possible.

The damaged outside flooring at Caterpillas Under Fives has been replaced and the children and team are benefiting from the safe, outside space.

**Challenges**

The nationwide shortage of early years professionals has been particularly challenging this year with staff teams working exceptionally hard to bridge the gap staff vacancies created. The apprentice training scheme is intended to bridge this gap, but this is a long term solution. The management team continue to lobby the government to seek improvements to the value given to the early years sector.

**Financial Accountability**

This year has been as TNB expected, a surplus made to facilitate a nursery move and potential replacement of a portacabin. TNB has no debtors from this current year and the policy 'no pay no stay' introduced over ten years ago is now proving to be most effective. Managers continue to be supported by the executive coordinator and finance manager. The auditor commended TNB on its sound financial practices and strong internal processes. Internal audits continue to be undertaken, finance inductions for all new staff and data processes to enable a firm hold on all spending.

Unfortunately, staff recruitment and retention remain problematic due to poor funding by the government, low wages and stress levels. A salary increase had to be factored in due to the Living wage rise in April, alongside the increase to employers' national insurance contributions rising, this in turn led to a fee increase for parents.

The living wage will continue to have an impact on our finances which will impact the fees charged to parents due to the insufficient funding provided by the government for the over 3's.

We consistently monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNB to grow whilst continuing to provide affordable, quality early education and care for our families. Going forward leases and payment of utilities will be implemented in the year 2025/2026 and will have an impact on the finances.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution, Objects and Policies**

This organisation is an unincorporated charity, which is governed by the Tri-Service Constitution. The Board of Trustees is made up of parents of children attending settings, Garrison representatives, representatives from the local community and others with Early Years specialities. Trustee meetings take place at least once a term. At these meetings, policy decisions are made using information and recommendations provided from the executive coordinator's regular visits to the settings and the monthly managers' meetings.

The Trustees have considered the Charity Commission's General Guidance on public benefit and are satisfied that the public benefit requirement is being met.

**Trustee Induction and Training**

New Trustees are provided with the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessment and business plan and copies of all AFF publications and Quarterly Report. Trustees are encouraged to attend appropriate external training events and when possible, encouraged to visit the settings on an annual rota so they gain an understanding of the ethos and strengths of each setting.

**Principle Source of Funding**

Principally, funding comes from the Government through the local authority (Wiltshire Council). EYS can be paid 15 hours per week, term time only, for 2-year-old children who meet the current criteria. Universal 15-hour funding is also received for all children aged 3 to 4 years old in the term after their third birthday. If the parent(s) meet a set criterion, they are also able to receive an extended 15 hours giving them a total of 30 hours funded hours. EYS may also receive money from fees paid by parents. The Early Year's Pupil Premium (EYPP) is additional funding for EYS to improve the education they provide for disadvantaged 3-4-year-olds. All 3-4-year-olds in state-funded early education will attract EYPP funding if they meet at least 1 of the criteria stated by the government. The unrestricted income is used to pay staff salaries, purchase equipment, pay for training and running costs to provide the excellent childcare the charity strives to achieve.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Risk Management**
The Management Committee has conducted a review of the major risks to which the charity is exposed. If the facility attracted lease charges, fees would have to be increased. Systems and procedures are in place to monitor health and safety issues with daily checks on equipment, surroundings and a full induction is given to staff, additionally termly health & safety checks are now being carried out by the finance & office manager. Parents are provided with detailed policies on every aspect of running the EYS, which they sign and show they have accepted. Insurance policies are reviewed annually.

**ACHIEVEMENTS AND PERFORMANCE**

**Group membership**

**Caterpillas Under 5's** **Manager – Melanie Robertson**

**Growth and overall occupancy**
At the start of the academic year Caterpillas started with high numbers and continued to increase and reach full capacity. We had a large waiting list and had to signpost families to other provision as we could not accommodate. We continued to have a high level of funding through parents applying for the 2-year-old working parents funding.

In September 2024 Caterpillas started the term with two new educators; one level 3 qualified and another unqualified who began working towards their level 3 qualification. They quickly settled into the busy environment of Caterpillas and became valued members of the team. Throughout the year we lost three staff members, two in January who pursued other careers and one qualified teacher who found employment within a local school. The setting sadly said goodbye to their manager after 20 years at Caterpillas when she relocated. With the size and volume of children in the pre-school room in February 2025 we introduced a new role of deputy lead educator to support the lead educator, this has been a great success.

The outside area which was damaged in September 2023 was finally repaired and replaced which ensured the children were once again able to access all areas of the setting safely.

**Celebrations throughout the year**
Caterpillas Under 5's had lots of celebrations throughout the year. The children engaged in all festivals celebrating the diversity within the setting. We celebrated Spanish festivals, Holi, Diwali and many more. The children made dragon heads, and we all celebrated Chinese New Year with parents bringing in homemade food to share. We had a visit from a police officer which the children loved. We had another successful annual bedtime story evening at Christmas with all the parents getting involved with the stories shared whilst wearing pyjamas and drinking hot chocolate. The setting celebrated 80 years since VE day, where we had a tea party with World War 2 music on.

**Training**
From the start of the Autumn term the team participated in health and safety training, safeguarding, High Scope behaviour management, getting ready for OFSTED and wellbeing training for all staff within the setting. All training impacted on the team and increased their knowledge and how best we can support each other and look out for everyone's wellbeing. The setting manager and deputy attended the Mental Health refresher training which leaves five Mental Health First Aider trained staff within the building. The setting continued to undertake Adventures with Alice and worked really well together.

**SEND**
The setting SENCO attended cluster meetings through TNB which were a great support. The SENCO also offered support to other SENCO's and continued to support staff within Caterpillas. A support worker was trained to deliver BLAST alongside the SENCO. Caterpillas continued to have a high level of children under outside agencies with lots of children under support plans. An EHCP application was completed successfully for a child. All children receiving additional support had additional in-depth transition meetings before they went off to school.

**Parent feedback**
Caterpillas continued to build and develop excellent relationships with parents due in part to the setting manager and deputy both being on the doors daily to welcome every child and parent but also because of the care and nurturing ethos fostered throughout the setting. As a result, the setting once again received lots of positive feedback from parents.

*"For the incredible staff in pre-school room, thank you for everything you have done for my child. We couldn't have wished for kinder or better care of her over the last 2 years. You truly are all wonderful."*

*"Thank you to all the fantastic staff at Caterpillas for your constant support every day and looking after my little one. We will miss you all so much."*

*"Thank you to everyone at Caterpillas. You have been amazing, and we thank you all so much for the care you have given to x."*

*"To all staff at Caterpillas, thank you for all your kindness and for looking after x during his time with you."*

**Outside agency feedback**
*"To everyone at Caterpillas, I can't imagine not visiting your wonderful setting again. You always make me feel so welcome and I want to thank you all for the working so hard to support the speech, language and communication skills of the children in your care. You are all amazing and I will miss you very much. You are all supporting the children and families so well and we value the partnership we have."*
Speech and Language Therapist

**The Haig Day Nursery** **Manager – Trudi Murphy**

**Growth and overall occupancy**
After moving back to the freshly refurbished nursery, we were able to offer full capacity spaces. We were completely full by January 2025. However, we have subsequently found problems with certain areas of the nursery. Back in October 2024 we had reported an issue with the lino flooring it had started to bubble. This has been ongoing which has led us to close our 12 – 24-month room and move the children into the hall, which has not been ideal. In July we noticed a similar problem in the baby room, which has got significantly worse over the summer leading us to block off park of the room due the unsafe flooring.

**Celebrations throughout the year**
Two staff members have successfully passed their level 3. Since returning we have been very successful in recruiting eight new staff members. The newly appointed staff have been successful in many areas of team development. The cook now has a kitchen assistant helping to relieve the pressure of cooking for two nurseries. Two lunchtime assistants have been recruited enabling them to help cover staff lunches which has been helpful relieving some pressure from management. One of our new staff that is very experienced has stepped up taken lead in the 24–36-month room. We had a member of staff join us from Tree Tots apprentice scheme who has been a great addition to our Pre-School room. The other three members of staff who have joined the team have settled in very well.

We celebrated Mother's Day inviting parents in for afternoon tea and crafts with their children. We raised funds from a raffle which the prizes included an afternoon tea amongst other goodies.

The Haig and Noah's Ark together purchased an industrial cooker which has had such a positive impact on the cook being able to cook for two nurseries.

We received a Tesco Stronger Starts grant of £500 for our baby garden.

Prior to the children's graduation, we had the chicks in the incubator for a 10-day period. This experience was not only shared by the children, but all the staff got involved and the children enjoy bringing their parents in to look at them.

The children graduated ready for starting school. This was held outside and parents, grandparents, attended to hear about their little one's journey through their time at the nursery. We provided sandwiches, cakes and refreshments that was enjoyed by all.

**Training**
All the team have benefited from training provided by the early years' advisory teacher, which has included Beginnings Matter: Creating An Enabling Environment for Children aged 0-24 months, Continuing to Thrive: Using Principles of Attachment Theory and Trauma Improved Practice and Every Child a Communicator. 'Let's Go' potty training has been completed, and the resources have supported many families with potty training. Both refresher paediatric first aid training and full day training have been attended. The manager and deputy manager attended Early Support Assessment process. All staff attended safeguarding training at Larkhill Nursery which has tightened up the safeguarding practice with staff feeling more confident raising concerns and using the low-level concern forms.

**SEND**
Moving back to our newly refurbished building came with some challenges for our children with SEND, with it taking them longer to settle. Throughout the process they were well supported by the team and SENCo.

We have had some challenges for one of our children who is globally delayed due to his medical condition but thanks to our SENCo and deputy who fought tirelessly to find the right services to meet his needs, we finally received the equipment needed for him and have seen so much progress in his development.

The SENCo has worked with many outside agencies over the past year including speech and language, early years inclusion advisor (EYIA), physio, occupational therapist (OT), physical and medical team, educational psychiatrist, schools and many more.

The SENCo has also successfully secured an EHCP for a child that was being posted in a short amount of time to ensure that his care continued, and he had the right support when he went off to school.

**Parent feedback**
*"We cannot thank you enough for all you have done for our daughter and taking such good care of her over the years. You all made it easy dropping her off each morning knowing she was in good hands. She has thoroughly enjoyed her time at nursery. Thank you all for being such a vital part of her life. Without you she would not be as prepared for "Big Girl" school as she is. She will miss you all dearly, but she is now ready to take on her next adventure."* August 2025

*"Thank you for everything you have done over the past three years not only with helping my son grow into the little boy he is but also the support and compassion you have had for us as a family. Especially for me through the tough times. We have been very lucky to have chosen such an amazing place with such amazing staff who clearly see this more than just work. I really can't thank you enough!"* July 2025

*"Thank you for the care you have shown our daughter over the past few years. She's loved coming here and thrived in your environment. She will miss you all."* July 2025

**Larkhill Garrison Nursery** **Manager – Natalie Woodward**

**Growth and overall occupancy**
Larkhill remains a busy nursery, with waiting lists for both rooms. We began the year with more one-year-olds than we've seen before, which we suspect is due to the funding available.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

We've had a challenging year in terms of staffing, finding it very difficult to retain housekeepers—a role that is so valuable to our setting as it allows the educators to maximise their time spent with the children.
This year has demonstrated the impact on staff progression within the setting, with three key roles advertised and staff stepping up and succeeding. It has been an honour to be part of their growth, and a great celebration for the TNB.

**Celebrations throughout the year**
It has been wonderful to have the opportunity for staff to visit other settings within TNB, where they brought back numerous ideas to enhance our practice and provide enriching activities for the children to engage in. Warminster's Bright Beginnings, Tree Tots, and St Andrews were extremely welcoming, sharing their practices and ideas with our team. The lead educator shared what they had experienced and implemented changes.






We have welcomed many visitors to our setting who have shared valuable experiences and information with parents about what's available in the local area.

The children had a wonderful time with the librarian, enjoying the stories shared. They were also delighted by the visit from the Salisbury Red buses, where they had the chance to beep the horn, go up to the top deck, and press the stop bell.





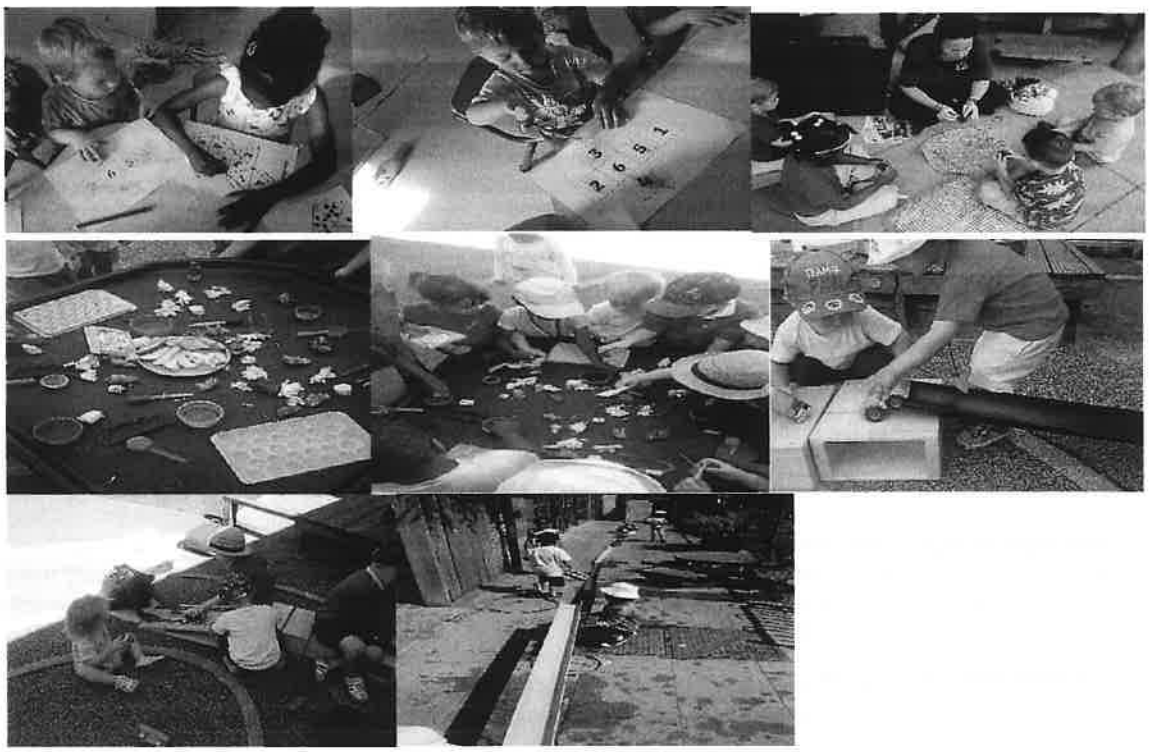

**Training**
We have utilised our team's expertise, enhancing their skills by sharing professional experiences. This has influenced our planning and the environment. It has also contributed to staff feeling valued and appreciated.

Noodle Now continues to offer training courses for staff, which is particularly beneficial when the setting or staff encounter new challenges or changes to policies.

The team continues to delight in using Adventures with Alice, a wonderful tool for learning and evaluation. I believe it greatly enhances practice by helping staff understand the reasons behind their actions and providing them with the chance to create their own activities using the training videos and knowledge gained through the programme. This has positively influenced children's curiosity, creativity, and language development, as all the activities offered are accessible, challenging, and exciting, incorporating natural resources to enrich their experiences.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**



**SEND**
This year, we have supported several children with additional needs. We worked with other professionals and families to provide these children with the opportunities and experiences they require to continue their development.
We successfully completed two EHCP applications, enabling those children to continue their learning journey to school.
The setting created an environment that was inclusive and offered challenges to meet the needs of all children. The progress of the children throughout the year was evident in their hard work.

**Parent feedback**
*"As we reach the end of our journey with you after six incredible years, we find ourselves overwhelmed with gratitude and emotion. It's hard to put into words just how much this nursery has meant to our family- it has truly been a second home, a safe haven, and a place filled with love, laughter, learning and care."*

*"Thank you for all of the love and support you have given x and x over the last 12 months. You are all an absolute credit to TNB and should be recognised for the positive influence you have on the lives of so many young children. As parents we are beyond grateful."*

*"Thank you so much for all the love and support you have given x this year. He has absolutely loved every single day with you. We are so grateful he got to spend his last year before school with you. You are all so kind and truly magical. We will always look back on this time with you with such happiness and joy, you will always be in our hearts."*

*"Thank you for being not only x key person, but one of his all-time favourite people! Thank you for inspiring him everyday to be great, even on tough days."*

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Noah's Ark Under 5's** **Manager – Emma Page**

**Growth and overall occupancy**
We started the year by reducing our number of children in our pre-school to ensure good quality of care. Although we had the space for the children, the layout of our building meant it was never ideal for the children or staff. We were also aware that the building would be having its upgrade, and the plans were not clear with regards to where Noah's Ark would be going while the work was being undertaken so numbers of children were reduced midyear in preparation of the move.

With the new additions to the funding, we saw all available spaces filled and we had a healthy waiting list running for potential new starters. We worked very hard to save and raise as much money as we could, to help with the move to the new setting.

**Celebrations throughout the year**
We completed our first year of the Bristol Standard quality assurance scheme which helped to bring all the staff together and have a good vision for the setting. We had a Christmas concert where all the children from the setting joined in and did an amazing job in front of all the parents.

We had lots of fundraising events throughout the year, which saw lots of our families coming together to help raise money for the new setting. We had a sponsored walk and fun afternoons in the garden which were all very successful.

We worked closely with the Garrison management team and were grateful to secure a new premises at the Haig Centre. This would enable us to offer our children, staff and families so much more. We no longer have a flight of stairs and lots of small rooms.

Hills came to visit our children in pre-school to talk about recycling, the children got to see the recycling bin being emptied and where all the recycling goes. They were also given some free gifts that had been recycled.

We had an end of year, and end of Noah's Ark at the Beeches, garden party followed by our graduation for our children that were leaving us to start their journey to school.

We have worked hard to support our families through some very difficult times this year, providing a comforting ear to some and more in-depth support for others which has resulted in the children in our care remaining in a secure loving environment.

**Training**
The early years advisory teacher come to give training to the whole setting on conflict resolution. This was very valuable training that benefited the setting and our children very much. We also had our TNB annual training day, that all staff really enjoyed and cannot wait for the next one. The setting SENCo and another member of the team attended Every Child is a Communicator training with the speech and language therapist which has supported language development within the setting.

We had our wellbeing day which saw the staff going on a scavenger hunt. This was a fantastic day that all staff really enjoyed. The hunt finish at COSTA and everybody enjoyed a well-deserved hot drink and cake. We then shared all the photos from the day for all to enjoy.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**





**SEND**
Due to the high level of need in the setting, we have managed to secure the level 3 SENCO training for another member of our team, our preschool lead educator. This will support the SENCO with the workload, and we have found it is extremely important having another member of the SENCO team working directly with the children. The SENCO was extremely proud of the team in Lions this year as at the start of the preschool year we had a child who would require an EHCPNA moving forwards to school, but by the end of the year, with all the hard work and support the keyworker, preschool team, SENCO, parents and professionals had put in, he went to school with minimal support and is thriving.

**Parent feedback**
*"x fully trusts you and you have helped develop her confidence. All staff have taught x many new skills. We really appreciate everything all staff have done for x. Thank you for your commitment in helping our little one's flourish. You have eased my anxiety of keeping x in nursery."*

*"I wanted to take this opportunity to say thank you for everything you have helped us with over the past couple of years. X has loved being at Noah's and it will break my heart for him to move on. He has made some special connections with both the children and staff. I can confidently say we will miss the atmosphere."*

*"We would like to take this opportunity to thank you and all the staff for the outstanding care, support and encouragement you have provided throughout x's time at the nursery. He has truly thrived in your nurturing environment and has loved his time with you all."*

*"x has thrived while being with you all and thoroughly adores her time at nursery, so this wasn't an easy decision for me to have to make. But selfishly, with working full time and being on my own so often, I needed to do something to help me out and manage things a little easier. I know she will miss you all so much, she has such wonderful bonds with the entire team, and I can't thank you all enough for everything you have done for her. The team's fantastic support and work ethic however is down to both of your excellent leadership skills, so thank you too. I can only hope she will continue to thrive in her new setting as much as she has done with you."*

**Outside agency feedback:**
Kiwi Primary school commented on how well we know the children and how helpful our transition meetings were to ensure the children settled well into school.

Shrewton CofE Primary school: The reception teacher and SENCO came for a transition meeting and, while walking around the setting, commented on how happy and content all the children were. The reception teacher was very impressed with how the areas were set out and they loved the fact that all the children came up to them to talk to them, displaying great self-esteem and confidence.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

Paddington PlayStation Day Nursery **Manager – Stephanie Ball**

**Growth and overall occupancy**
**Term 1** - Occupancy during term 1 was good and although we capped numbers in our toddler room to 12, we had a full quota of staff. Staff on maternity attended keeping in touch days and new furniture was purchased for the toddler room.

**Term 2** – The nursery upped the numbers in the two-Year old room to full capacity (16) and employed two new staff with another coming back from maternity in March. One member of staff relocated to Scotland. The nursery made a profit from January – March 2025 and purchased outdoor equipment for the baby garden using the Tesco Stronger Starts Funding.

**Term 3** – Paddington's ran on full occupancy with a waiting list for the final term. One member of staff returned from maternity leave and another staff member left at the end of term due to family relocation. The nursery purchased a new kitchen for the pre-school room and gazebos for all gardens. The nursery purchased Widget Online, a program to support the SENCO and educators when working with children with additional needs. They also organised for other TNB settings to obtain the program.

**Celebrations throughout the year**
**Term 1 –** The nursery celebrated all the new children and families by holding an open day for them to attend, the turnout was
good with 65% of parents in attendance. Activities were set up to show parents easy ways of getting involved in children's learning and development and staff were available for meet and greets.

In November children laid their wreaths for Remembrance at the Civic Centre and went to the café for hot chocolate and biscuits.
In December we held our annual Bedtime Stories event which saw parents, siblings, grandparents and the children attend. Every child received a book as a gift.

**Term 2** – In March the nursery invited in mums to celebrate Mothering Sunday with their children and hosted an afternoon tea.
Mums joined in with flower planting and there were a selection of spring and pampering activities for the children to enjoy with
them.

**Term 3** – The nursery held a Father's Day Event with dad's attending a picnic with lots of construction and building activities. The dad's helped to hang a large cam-net in the preschool garden to give shade.

School leavers took part in a sports day event, which was held at the Tidworth Leisure Centre. Families attended and children
and parents ran races. Children were presented with a copy of the yearbook and a medal.

**SEND**
This year has seen five children receive inclusion support funding, with three children having EHCNA applications put in two of which were accepted, and four support plans. We currently have a total of eight children receiving support from outside agencies and eighteen children with English as an additional language (EAL) speaking twelve different languages within the nursery.

**Training**
**Term 1 –** The nursery accepted two students from Andover College who started in October. With a new cohort of children with high levels of need, staff revisited the connection volume within Adventures with Alice to ensure that the environment and provision was welcoming and enabled children to bond with their keyworkers.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Term 2** –All staff attended full setting safeguarding training in January and Paddingtons welcomed TNB's apprentices from Tree Tots. All staff attended the TNB Training Day on 7th March 2025. The manager and deputy attended Wiltshire's Inclusion Support Conference.

Staff explored Adventures with Alice Volume 2– Becoming a Reader and bought in a variety of print including magazines, comics, newspapers, brochures and maps. Children wrote helicopter stories and used 'Letters and Sounds' bags, Robot Talk and BLAST which encouraged children to become engaged with books.

**Term 3** – The nursery focused on Adventures with Alice Volume 2 – Stepping outdoors. Staff spent the training day refreshing the outdoor areas, digging new sandpits, creating a woodpile house, a bug hotel, risk taking areas, and an outdoor car track. Children went on walks around the local community, to Tedworth House, the parks, the woods, the leisure centre. Children climbed, ran and rolled down hills; they took part in outdoor yoga and explored different senses. Staff attended in house Intensive Interaction training.

**Parent feedback**
*"x has absolutely loved his time at Paddingtons, and we cannot fault the love and care you have all shown for him and we know he has the best time there and will be sad to leave."* September 2024

*"Thanks for everything you do ladies, it never goes unnoticed."* March 2025

*"What a lovely little graduation 🎓 Today thank you everyone who's organized and made it so special for our little ones 💙"* July 2025

*"Thank you for looking after x. She enjoyed her whole time at nursery and learned so much. She loves everyone there and is going to miss you all."* July 2025

**Outside agency feedback**
*"I am emailing to express my gratitude to you for sharing your team with me to cover my staffing crisis. Your team has all arrived with a cheery disposition and all got stuck into the tasks they were assigned. I would like to give a little shout-out to baby room lead, as the team said she was incredible. She showed her level of experience and dedication as she was able to use her initiative, she read the room and stepped in before being asked to! She is an asset to your team."* Manager, St Andrews Preschool and Jammie Dodger's 31.3.2025

*"As always Steph, thank you for the excellent level of detail in the PEP. JJ is clearly well-cared for and supported and it was a joy to visit him at the nursery."* Virtual School 29.4.2025

*"I am grateful for all your support during my time at Paddington PlayStation and deeply appreciate all the valuable experiences I have gained."* Educator, 3.6.2025

**St Andrews Preschool and Jammie Dodgers ASC** **Manager – Louise Chant**

**Growth and overall occupancy**
It has been an excellent year for growth, numbers have been consistent, and we have grown our staffing to full capacity of fifteen. We have had difficulty recruiting a maternity cover for a senior lead educator, so the setting's deputy manager is currently fulfilling this role. An apprentice has been hired that had successfully completed the TNB pre-apprentice course.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Celebrations throughout the year**
We started the year with a new five step settling in process as our focus this year was on building stronger parent participation. We also have developed a new slow pedagogy where staff have ensured children have had the time and space they need to process and embed new experiences and concepts such as Fiji month, Halloween and Remembrance week. We ended 2024 with a week-long Christmas activities extravaganza, where even, Father Christmas came for breakfast with the children.



The second half of the year saw many collaborations between parents and staff, story and rhymes sessions, growing vegetables, world book month. We also welcomed back the incubator and hatched six ducklings; Duck Cam went viral!

In February we were invited to Tidworth community awards ceremony as Community award as we won an award for 'Recognition of the hard work and dedication shown to Tidworth community'.

Summer term was very busy we had a sports week where parents were very competitive in their races! Transition events were held to support children moving on to big school. We held a fundraising fair. Staff were amazing and made cakes, did face painting, a tombola and a raffle to name a few! This event was well attended, and we were thrilled to have raised £500 this term to go towards our back garden project.



**Training**
This year the whole setting undertook the second training module from Alice Sharpe. This has enabled staff to build on their child development knowledge and further enhance the continuous provision they provide for the children.

The whole team attended training to support their planning for awe and wonder in June 2025. We are looking forward to seeing the benefits blossom during the next academic year as it is hoped the team's confidence to enhance children's next learning steps in the moment, with increase and the team will further embed the setting's curriculum throughout the whole session.

**SEND**
This year the setting had supported twenty-three children on the SEND register with three children being awarded an EHCP. The setting manager, who is also the settings SENCo, presented a training session for Wiltshire council at their annual SEND conference is January 2025. The presentation was on inclusion and diversity focusing on children from different cultures and those with English as an additional language. This was well received by the delegates. (Please see outside agency feedback for more details.)

**Parent feedback**

*"When our son started at St Andrews, we were already very aware that extra support was going to be needed so when choosing a nursery/preschool, it had to be somewhere we felt safe with, that had understanding and felt that they could meet his needs. From day one, Louise and everyone within St Andrews that worked alongside our son, always went above and beyond. Effort was made immediately to create a plan and routine that was in the best interest of him. These were continuously looked at and adjusted to always meet his needs. Extra support was sought from outside of the setting, including speech and language, advice for Attention Wiltshire (Bucket time), amongst support for us as parents. If there were ever issues, we could always approach and find a way through which always made me feel confident that our son wasn't going to be lost in a system that is extremely overwhelmed.*

*We received advice and the upmost support going forward for transitioning for school including obtaining a much-needed EHCP. Louise and the girls fought to make sure everything was included to give our sone the best possible start in what was going to be an incredibly difficult transition. Whilst our son is non-speaking, you could always see how safe and comfortable he felt being there, especially when supported by his keyworkers.*

*St Andrews was a huge part of a difficult journey for us as a family and we will forever be grateful for all the support we received, both as a family and for our son going forward."*

**Outside agency feedback**

The following feedback was received from the training session provided by the manager at the Wiltshire annual SEND conference.

*"My afternoon session around EAL was fantastic. I have come away with so many ideas to use moving forwards."*

*"Great ideas for English as an additional language (EAL) and culture capital."*

*"Thoroughly enjoyed Louise Chant's session on EAL and inclusivity, although I wish the session could have been longer as she only managed to cover half of what she had intended to teach. I plan on contacting Louise to find out more information that I can then implement in my setting."*

*"The workshop by Louise Chant, 'Enhancing Practice and Provision to Support Cultural Diversity and EAL' was fantastic. It gave so much information and really empowered practice. We plan to visit St Andrews to see their practice in person."*

*"I loved the diversity course. It was so interesting to listen and know that what we are doing is right but also how to extend the opportunities to celebrate all children's interests, religions, faiths or even just family traditions."*

**Tree Tots Day Nursery** **Manager – Shirley Hitchmough**

**Growth and overall occupancy**

Tree Tots remains a thriving nursery, still with a waiting list for our baby room which now takes us into 2027. Both Saplings and Oaks have continued to run at capacity.

**Celebrations throughout the year**

**Autumn 2024-Summer 2025**

Our Autumnal evening took place on Wednesday 26th September. Parents had the opportunity to taste the new menu and have a tour around the different rooms their child would be moving into which was a great opportunity to support the transition process for the children and families.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Harvest festival**

On Monday 7th October we had a visit from a local farmer, his dog Woody and his tractor. The children took it in turns to have a go at sitting in the seat and the farmer explained what the tractor was used for.

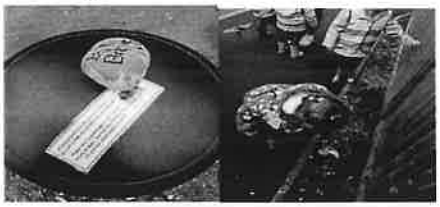




On Wednesday 16th October, a group of our pre-school children went for a walk to Tesco to give back to the community. The children selected an item from the shopping list and donated it to the local foodbank. The rest of the preschool children went for a woodland walk with some of the children from Saplings and Acorns room collecting blackberries, which were used back in setting by the Saplings to make a crumble and custard for pudding.

**World Kindness Day**

World Kindness Day took place on Wednesday 30th October. The Saplings decorated stones and the adults added affirmations on them for the public to discover.



**Remembrance Day**

On Monday 11th November, the Oaks' children made their own interpretation of a poppy and then made a wreath with them and presented the wreath to a solider at Tedworth House to express our thanks for all that they have done and continue to do.

World Kindness Day took place on Wednesday 30th October. The Saplings decorated stones and the adults added affirmations on them for the public to discover.



**Coffee and cake meeting for parents of children with SEN**

On Wednesday 13th December, our SENCO led the meeting. It gave our parents the opportunity to share their own experiences and to offer support and suggestions. Parents completed a questionnaire and overall parents found the meeting beneficial as it gave them the opportunity to listen to one another's experiences and validate each other's feelings. Parents felt, although their children's individual needs are different, they also don't feel so along as they have so much in common. Feedback also suggested that parents would like to have regular meetings and thanked the setting for providing the opportunity to join in on these events.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**Mother's Day Afternoon Tea**
The Mother's Day celebration was extremely popular, and we received some lovely feedback from our parents. Mums, dads and grandparents attended and enjoyed an afternoon tea along with crafting activities.



We held a coffee, cake and chat on 30th April, giving the parents the opportunity to talk about their child's development with their key person.

**VE Day**
The setting celebrated VE day with their very own street party. They ate whilst listening to wartime music and made their own union jack flags.



**Tesco Stronger Together Funding**
In May we came in second place in the public vote in the Tidworth Tesco store and received £1000. The money received is supporting the development of our poly tunnel. Our aim is to support and educate our children about sustainability and healthy foods through hands on experiences.



**Forest School**
Forest school continues to grow and develop. We currently have three members of staff that are completing their level 3 Forest School Lead qualification. For Father's Day, the staff took the children out into the woodland to search for elderflower which the children used to make elderflower cordial on the campfire as a gift. Parents commented, "x LOVES forest school so much. It's all she talks about at home." "Such a wonderful Father's Day gift. Huge thanks to the staff."





**Oak's Graduation**
In June we held our graduation for our school leavers.



**Training- Apprenticeship Programme**
We have completed our first year with our training lead running our pre-apprenticeship programme. All four apprentices are currently completing either a level 2 or level 3 qualification and have successfully gained employment within our TNB Early Years settings. We are looking forward to four more apprentices joining us in September. The training lead is a credit to not only the setting but also TNB Garrison Early Years and Play. Her commitment to her role has been admirable. She has also recently completed her Certificate in Assessing Vocational Achievement to support her in her role. In June she attended a careers fair in Andover.



**SEND**
Our SENCO has continued to support our children with inhouse speech and language groups. This has meant that over the academic year she has successfully reduced the gap between their development and their chronological age. The SENCO has also been able to share her passion and knowledge with our apprentices which goes a long way to showing how important early intervention is and the impact this targeted support can have on those children that do struggle. For those children that have needed a more specialist support, EHCPs have been put in place EHCP' ensuring these children have been successful obtaining school or resource base places that will support their individual needs.

**Parent feedback**
We have had some amazing feedback from parents which is always appreciated.

*"I just want to thank you and your whole team for the care and compassion you have all given to our family and allowing us to come back to your amazing nursery when our daughter did not settle into her new nursery and although we are now posted abroad we have put our sons name down for a space in a year's time when we return. We wouldn't want him to go anywhere else."*

*"Thank you so much for all your hard work with my little girl, from the moment she started with you we could tell Tree Tots was one big family. She has grown in confidence massively which has been so nice to witness. Both my husband and I know that the girls have played a huge part in her progress. Again, thank you. We are going to miss you all."*

**Outside agency feedback**
Our speech and language therapist came into the setting to say a fond farewell to all our staff. Her feedback was lovely commenting on how the nursery supported the children with passion and dedication. She knew how hard it was to keep supporting children with such complex needs but every time she visited, she always left with the knowledge that the best was being done for every child.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

**A message from the manager:**
"Although each year comes with its own challenges and to be honest stresses, I do feel that the executive coordinator and the finance/office manager, alongside the other TNB managers, support each other really well, and even if settings are unable to help physically, we know there is always a listening ear at the end of the phone with reassurance whenever needed."




**Warminster Bright Beginnings** **Manager – Jo Spinks**

**Growth and overall occupancy**
The numbers across the nursery were generally quite low. Meadows and Treetops consistently have a low trend throughout the autumn term but tend to pick up again around spring.

Staffing has been good for the year with positive retention levels. Three staff members have been on maternity leave, one of which returned before the end of the year and another due back in September. A further two members of staff left due to military posting and another for career and relocation change.

**Celebrations throughout the year**
For Halloween and Christmas, the staff held stay and play sessions alongside a disco, all whilst incorporating relevant activities at different stations throughout the rooms for the children and their families to do together. A grandparent of one of our children works as a seasonal Father Christmas and kindly volunteered his time to come and be Father Christmas for the children, providing a small gift to each child and encouraging Christmas carol sing-along sessions in small groups in the community centre.

This year we celebrated Mother's and Father's Day by inviting Parents/carers into the setting to join their children with stay and play sessions/purpose sensory activities such as tuff tray tea party and potion making. To ensure we were inclusive of all children we extended the invitation to family members such as Grandparents, Auntie's, Uncle's etc.

Throughout the first week of March 2025, we tasked the children and their families to create characters from their favourite stories using potatoes, the potatoes were judged by staff and 1st, 2nd and 3rd place were awarded to the most creative entries. All children were also rewarded with a new story book to celebrate and share with their families at home. The children were also encouraged to dress up as their favourite characters and attend nursery with their favourite story to which staff would read and share with the group.

We also became a part of TNB Early Years and Play, and all staff attended the first TNB training event in Tidworth where Samara was nominated for Employee of the year.

We celebrated our nursery leavers and held graduation ceremonies across the week, inviting all family members of the children to attend.

Towards the end of the summer term all staff were rewarded with a meal for their hard work by Jo.

**Training**
Training that the staff have undertaken throughout the year include:

- Communication and Language
- TNB Safeguarding
- Risk Assessment
- In house safeguarding
- Behavioural
- TEACCH tray

- 4 Stage Attention Bucket
- Subitising and Beyond
- Manual Handling

All staff are now able to read and understand risk assessments, and we have implemented that staff across the setting now write and create their own risk assessments for different activities.

All staff enjoyed attending the TNB training day, with many commenting how much they appreciated and learnt from receiving training from external professionals, particularly the lady from the Integrated Front Door (IFD). Staff also received in house refresher training for safeguarding and gained new knowledge from the updated procedures.

Members of staff attended separate training for Subitising and Beyond, TEACCH tray and 4 Stage Attention Bucket, which they then cascaded to them team, following this training more staff have a clearer understanding of the different stages and how these need to be implemented, and all staff have begun using subitising throughout the setting during activities and carpet time.

**SEND**

Warminster Bright Beginnings has a high percentage of SEND children. For the academic year 20% of children were on targets set by the nursery SENCO. 4 of these children were on targets exclusively for Speech and Language.

Challenges faced across the setting included one child with mobility difficulties. The child was non-mobile when he came to us and struggled with getting himself around the room. Despite being older, for safety reasons this child was placed in Woodlands (0-2 yr old room) to limit risk and enable a tighter ratio with staff. When he started, he would require a member of staff to be sat straddled behind him at all times to prevent him falling backwards, staff would also need to place cushions around the area he was sat. He would bum shuffle and crawl around the room but was unable to weight bare so could not pull himself up to activities in areas such as the tuff tray or role play kitchen. He was then given a walking aid which enabled him to move around the room to which staff moved furniture and created larger spaces to enable him to do this. He still required a lot of adult support and supervision to help him pull himself up, support his posture and prevent him from falling backwards. When using the walker, he would walk very quickly, and staff would need to be with him to prevent him from injuring himself or the other children.

We were visited in the setting by the Specialist Advisory Teacher and a physiotherapist who both provided specialist equipment to be used within the setting and assisted with re-organising the layout of the room to make it more accessible for the children to use the equipment.

Two of our children had hearing impairments and required the use of hearing aids. We had a visit from a qualified teacher of deaf. He ensured that staff were aware of the correct positioning for hearing aids, and what to do when unusual sounds are emitted from the hearing aid. He also advised staff on where to be with hearing impaired children during busy times in order to minimise external noise to avoid disturbances with feedback.

As a setting we added an additional fire evacuation trolley specifically for the use of children with SEN that was accessible at the rear of the nursery, this was to ensure that we consistently had enough aid for all immobile or very small children during the event of an emergency.

**Parent feedback**

Throughout the year we received a lot of positive verbal feedback from the parents, in particular noting:

- How accommodating we are.
- How lovely it has been to watch their child walk, is happy and talks about the staff positively at home.

Parents have also given cards to thank staff, sent in treats such as cakes, biscuits, Easter Eggs, flower and a rose for each member of staff on Valentine's Day. One parent also thanked the team with money towards the staff meal.

**Outside agency feedback**

The Early Years Inclusion Advisor informed us that we have the highest number of children with SEN on roll in the Wiltshire area, but we come highly recommended for the space and quality of care we provide.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2025

**FINANCIAL REVIEW**

The groups run on a non-profitmaking, self-financing basis and sometimes run fundraising events for the enjoyment aspect, to raise money for other charities and the ability to purchase more equipment. 41% of our income came directly from parents in the form of cash, card payment, direct bank transfer or voucher. 59% of our income was from Wiltshire Council for the provision of free entitlement to families.

We accept payment in the form of debit card, direct bank transfer, voucher, and cash All managers have debit cards to ensure they have the means to purchase supplies for their settings. This is to limit the use of cash and further improve the audit trail.

The group continues to bank with Lloyds Bank. We are still using Xero as our accounts package; this has enabled us to import bank transactions directly for quicker processing. We use online banking to pay suppliers and process payroll. Any cash transactions are banked at Lloyds Bank in Amesbury.

The account is maintained by the present Finance Manager, overseen by the Executive Co-ordinator, and audited by Fawcetts LLP, Chartered Accountants and Registered Auditors.

At the end of the year the charity held investments with The Armed Forces Common Investment Fund (AFCIF) valued at £306,500 (2023: £280,825).

The group currently benefit from free of charge usage of our buildings through the MOD and this results in lower overhead charges. The largest expense to the group is staff payroll costs which accounts for 88% (2024: 86%) of the total expenditure. However, this will not be the case for much longer as TNB are likely to be charged for this usage and there will also be additional costs that the Group will suffer because of having to relocate settings during renovation work. The relocation costs will be funded from retained funds.

The Trustees have considered the Charity Commission's General Guidance on public benefit and are satisfied that the public benefit requirement is being met.

**Reserves Policy**

The groups are required by the Charities Commission to have a reserves policy. The charity's reserve policy states two months wages will be ringfenced to ensure there is the financial capacity to pay staff in the event of redundancy or in the event rental costs are suddenly introduced. For these reasons, this significant amount of money must be kept within the bank account but cannot be used in the daily running of the charity.

**Responsibilities of the Trustees**

Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2025**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They 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.

**ON BEHALF OF THE TRUSTEES:**

.....

Lt Col Vicki Seth - CHAIRMAN

Dated: 10/12/25

**Report of the Independent Auditors**
**To the Trustees of**

**TNB GARRISON EARLY YEARS & PLAY**

**Opinion**

We have audited the financial statements of TNB Garrison Early Years and Play for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees' annual report2, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

• the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or

• sufficient accounting records have not been kept; or

• the financial statements are not in agreement with the accounting records; or

• we have not received all the information and explanations we require for our audit.

**Responsibilities of the Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Identifying and assessing potential risks related to irregularities**

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, as set out in the auditor's responsibilities for the audit of the financial statements section, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

- the nature of the charity sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

**Audit response to risks identified**

As a result of performing the above, we identified revenue and resource recognition as a key area related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- understanding the charity's revenue recognition policies and how they are applied, including the relevant controls and performing a walkthrough to validate our understanding.
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare revenue recognised against expectations and based on past experiences and management forecasts and investigated material divergencies by obtaining corroborative evidence.
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations. This included analysing and selecting journals for testing which appeared unusual in nature, either due to size, preparer or date of posting. To test their validity, we verified the journals to originating documentation.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Date: 11 December 2025

Fawcetts LLP

Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Fawcetts LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**TNB GARRISON EARLY YEARS & PLAY**
**Statement of Financial Activities**

**FOR THE YEAR ENDED 31 AUGUST 2025**

| | | 2025 | | | 2024 |
|---|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** | **Total** |
| **INCOME AND ENDOWMENTS FROM:** | | | | | |
| Warminster funds introduced | | 101,225 | - | 101,225 | - |
| Donations and legacies | 2 | - | 12,158 | 12,158 | 63,200 |
| Charitable activities | | | | | |
| Attendance fees | 3 | 1,407,398 | 2,014,153 | 3,421,551 | 2,847,982 |
| Other trading activities | | | | | |
| Fundraising | | 10 | - | 10 | 455 |
| **Total income** | | 1,508,633 | 2,026,311 | 3,534,944 | 2,911,637 |
| **EXPENDITURE ON:** | | | | | |
| Charitable activities | 4 | 1,274,126 | 2,028,311 | 3,302,437 | 2,703,530 |
| **Total expenditure** | | 1,274,126 | 2,028,311 | 3,302,437 | 2,703,530 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES** | | **234,507** | (2,000) | **232,507** | **208,107** |
| Net gains/(losses) on investments | 7 | 25,675 | - | 25,675 | 25,387 |
| **NET INCOME** | | **260,182** | (2,000) | **258,182** | **233,494** |
| Total funds brought forward at 1 September 2024 | | 977,871 | 2,000 | 979,871 | 746,377 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2025** | | **1,238,053** | - | **1,238,053** | **979,871** |

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**
**Balance Sheet**
**As at 31 August 2025**

| | Note | 2025 £ | 2024 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Investments | 7 | 306,500 | 280,825 |
| **Current assets** | | | |
| Cash at bank and in hand | | 1,001,132 | 756,900 |
| **Liabilities** | | | |
| Creditors: Amounts due within one year | 8 | 69,579 | 57,854 |
| **Net current assets** | | 931,553 | 699,046 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | **1,238,053** | **979,871** |
| **Funds** | | | |
| Unrestricted funds: general reserve | 9 | 1,038,053 | 877,871 |
| Unrestricted funds: designated reserve | 9 | 200,000 | 100,000 |
| Restricted funds | 10 | - | 2,000 |
| **TOTAL FUNDS** | | **1,238,053** | **979,871** |

The financial statements were approved and authorised for issue by the Trustees and were signed on its behalf by:

**Lt Col V Seth - Chairman**

Date: 20/12/25

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**

**Statement of Cash Flow**
**FOR THE YEAR ENDED 31 AUGUST 2025**

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Net cash provided by/(used in) operating activities | a | 178,253 | 189,637 |
| Cash flows from investing activities: | | - | - |
| **CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR** | | | |
| Cash and cash equivalents brought forward | b | 756,900 | 567,263 |
| **CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 AUGUST** | b | **935,153** | **756,900** |

**a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

| | 2025 £ | 2024 £ |
|---|---|---|
| Net income/(expenditure) for the year as per the Statement of Financial Activities | 258,182 | 233,494 |
| Adjusted for: | | |
| (Gains)/losses on investments | (25,675) | (25,387) |
| Increase/(decrease) on creditors | (57,855) | (18,470) |
| **Net cash (used in)/provided by operating activities** | **174,652** | **189,637** |

**b) Analysis of cash and cash equivalents**

| | 2025 £ | 2024 £ |
|---|---|---|
| Cash at bank and in hand | 935,153 | 756,900 |
| | **935,153** | **756,900** |

## 1. Accounting policies

A summary of the principal accounting policies adopted, which have been applied consistently, are set out below:

### 1.1 General information and basis of preparation

The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2019 FRS102.

TNB Garrison Early Years & Play meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and based on their current knowledge, they do not expect it to do so going forward.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling (£) which is the functional currency of the charitable company.

### 1.2 Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Voluntary income and donations are accounted for as received by the charity.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### 1.4 Government Grants

The charity receives government grants in respect of attendance fees. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably

**1. Accounting policies (continued)**

1.5 **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

1.6 **Tangible fixed assets and depreciation**

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it

1.7 **Investments and investment income**

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the statement of financial activities. Investment income is accounted for on an accrual's basis.

1.8 **Debtors**

Debtors are measured at their recoverable amount.

1.9 **Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any

1.10 **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

1.12 **Intangible income**

The Preschools occupy MOD premises and do not pay rent or electricity charges. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy given that rental of MOD premises to non-military organisations is not common and therefore no adjustment has been made in the SOFA. The Charity also on occasion receives play equipment at a low cost, again the trustees consider that the financial saving for these items cannot be quantified with reasonable accuracy due to the specialist market for these items.

1.13 **Operating leases**

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.14 **Pensions**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**2 DONATIONS AND LEGACIES**

| | Unrestricted | Restricted | **2025** | 2024 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Armed Forces Covenant grant | - | 3,000 | 3,000 | 59,560 |
| Apprentices | - | 2,000 | 2,000 | 3,500 |
| Equalitas | - | 4,083 | 4,083 | - |
| Enjoy Benefits | - | 450 | 450 | - |
| Store fundraising - Tesco | - | 2,625 | 2,625 | - |
| Swift provide charity | - | - | - | 40 |
| Schoolzone | - | - | - | 100 |
| | - | 12,158 | **12,158** | 63,200 |

## 3. Charitable Activities

| | Unrestricted | Restricted | 2025 | 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Attendance Fees | 1,407,398 | - | **1,407,398** | 1,594,928 |
| Wiltshire County Council | - | 2,014,153 | **2,014,153** | 1,253,054 |
| | 1,407,398 | 2,014,153 | **3,421,551** | 2,847,982 |

## 4. EXPENDITURE ON CHARITABLE ACTIVTIES

| | Payroll cost | Support cost | Admin Costs | 2025 | 2024 |
|---|---|---|---|---|---|
| | £ | £ | | £ | £ |
| Warminster | 145,166 | 629 | 1,655 | **147,450** | - |
| Haig | 545,571 | 5,581 | 104,742 | **655,894** | 547,484 |
| Paddingtons | 284,334 | 2,963 | 32,122 | **319,419** | 237,646 |
| St Andrews + JD's | 260,314 | 3,575 | 54,004 | **317,893** | 253,721 |
| Caterpillas | 408,995 | 4,020 | 30,179 | **443,194** | 409,665 |
| Noahs Ark | 346,493 | 6,072 | 37,556 | **390,121** | 323,601 |
| Larkhill | 238,710 | 3,256 | 20,209 | **262,175** | 230,471 |
| Tree Tots | 589,656 | 10,763 | 41,100 | **641,519** | 569,051 |
| Head Office Costs | 91,471 | 19,345 | 13,956 | **124,772** | 131,891 |
| | 2,910,710 | 56,204 | 335,523 | **3,302,437** | 2,703,530 |

## 5. NET INCOME/(EXPENDITURE)

| This is stated after charging: | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration - for audit | **3,600** | 3,400 |
| Operation lease rentals | **7,615** | 6,907 |
| Gains/(losses) on investments | **25,674** | 25,387 |

## 6. Staff Costs

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2025 were £2,910,710 (2024: £2,373,005) which includes £218,785 of employer's national insurance (2024: £144,627) and £54,200 of employer's pension contributions (2024: £42,500). No employee received a salary in excess of £60,000 in the current or previous years.

The average number of employees during the year, was as follows:

| | 2025 | 2024 |
|---|---|---|
| Management | **10** | 9 |
| Preschools employees | **137** | 123 |
| | **147** | 132 |

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was £91,471 (2024: £94,633).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £54,200 (2024: £42,500).

## 7. INVESTMENTS

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Balance as at 1 September | **280,825** | 255,438 |
| Disposal proceeds | - | - |
| Realised gains/(losses) | - | - |
| Unrealised gains/(losses) | **25,675** | 25,387 |
| Quoted investments as at 31 August | **306,500** | 280,825 |

Historic cost is £145,243 (2024: £145,243)

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | **3,579** | 15,856 |
| PAYE and national insurance | **49,118** | 28,946 |
| Other creditors and accruals | **16,882** | 13,052 |
| | **69,579** | 57,854 |

## 9. UNRESTRICTED FUNDS

| | General Funds | Designated Funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Balance at 1 September 2024 | 877,871 | 100,000 | **977,871** |
| Surplus/(loss) for the year | - 3,796,440 | - | - **3,796,440** |
| Transfer between funds | (100,000) | 100,000 | - |
| **Balance at 31 August 2025** | **- 3,018,569** | **200,000** | **- 2,818,569** |

Comparative unrestricted funds for the year ended 31 August 2024:

| | General Funds | Designated Funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Balance at 1 September 2023 | 644,377 | 100,000 | **744,377** |
| Surplus/(loss) for the year | 233,494 | - | **233,494** |
| Transfer between funds | - | - | - |
| **Balance at 31 August 2024** | **877,871** | **100,000** | **977,871** |

The designated funds represent amounts committed by the Trustees to finance projects.

## 10. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following balances of grants held on trust to be applied for specific purposes:

| | Balance at 01/09/2024 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2025** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Wiltshire County Council | - | 2,014,153 | (2,014,153) | - |
| Showcase Training | - | 1,000 | (1,000) | - |
| Armed Forces Covenant grant | - | 3,000 | (3,000) | - |
| Lifetime Training | - | 1,000 | (1,000) | - |
| Little Troopers | 2,000 | - | (2,000) | - |
| Tesco | - | 2,625 | (2,625) | - |
| Enjoy benefits | - | 450 | (450) | - |
| Equalitas | - | 4,083 | (4,083) | - |
| | 2,000 | 2,026,311 | (2,028,311) | - |

Restricted funds details

- Wiltshire County Council funds are used to support the education of students.
- Armed forces covenant was funding for the Playground area in the Haig and £3,000 remainder from previous year.
- Showcase training apprenticeships
- Lifetime training - funding for employees doing training.
- Tesco - funding raised in store
- Enjoy benefits - workplace scheme for parents payments
- Equalitas - payment for staff teaching qualification
- Little Troopers is a donation due to their closure to spent on a project.

Comparative restricted funds for the year ended 31 August 2024:

| | Balance at 01/09/2023 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2024** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Wiltshire County Council | - | 1,253,054 | (1,253,054) | - |
| Schoolzone | - | 100 | (100) | - |
| Armed Forces Covenant grant | - | 59,560 | (59,560) | - |
| Lifetime Training | - | 2,000 | (2,000) | - |
| Little Troopers | 2,000 | - | - | 2,000 |
| Department of Education | - | 1,500 | (1,500) | - |
| Swift provide charity | - | 40 | (40) | - |
| | 2,000 | 1,316,254 | (1,316,254) | 2,000 |

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 306,500 | 1,001,132 | 69,579 | **1,238,053** |
| Restricted funds | - | - | - | - |
| Balance at 31 August 2025 | 306,500 | 1,001,132 | 69,579 | **1,238,053** |

Comparative analysis of net assets between funds for the year ended 31 August 2024:

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 280,825 | 754,900 | 57,854 | **977,871** |
| Restricted funds | - | 2,000 | - | **2,000** |

| | | | | |
|---|---|---|---|---|
| Balance as at 31st August 2024 | 280,825 | 756,900 | 57,854 | **979,871** |

## 12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2025 the total of future minimum lease payments under non-cancellable operating leases was:

| | 2025 | 2024 |
|---|---|---|
| Amounts due within one year | **3,000** | 3,095 |
| Amount due between one and five years | **1,992** | 4,806 |
| | **4,992** | **7,901** |

## 13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | | 2024 | | |
|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** |
| **INCOME AND ENDOWMENTS FROM:** | | | | |
| Donations and legacies | 2 | - | 63,200 | 63,200 |
| Charitbale activities | | | | |
| Attendeance fees | 3 | 1,594,928 | 1,253,054 | 2,847,982 |
| Other trading activities | | | | |
| Fundraising | | 455 | - | 455 |
| **Total income** | | 1,595,383 | 1,316,254 | 2,911,637 |
| **EXPENDITURE ON:** | | | | |
| Charitable activities | 4 | 1,387,276 | 1,316,254 | 2,703,530 |
| **Total expenditure** | | 1,387,276 | 1,316,254 | 2,703,530 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **208,107** | **-** | **208,107** |
| Net gains on investments | 7 | 25,387 | - | 25,387 |
| **NET INCOME** | | **233,494** | **-** | **233,494** |
| Total funds brought forward at 1 September 2023 | | 744,377 | 2,000 | 746,377 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2024** | | **977,871** | **2,000** | **979,871** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS AND PLAY**

England & Wales - Charity number 1079392

# Accounts

# TNB GARRISON EARLY YEARS & PLAY

# REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 AUGUST 2024

Charity number: 1079392

TNB GARRISON EARLY YEARS & PLAY

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FOR THE YEAR ENDED 31 AUGUST 2024


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| | | |
|---|---|---|
| TRUSTEES | Lt Col. Victoria Seth | Chairman and Garrison representative |
| | Lt Col Janice Dodd | Trustee and secretary |
| | Damion Baines | Safeguarding Trustee |
| | Steven Pople | |
| | Paul Haarhoff | *appointed 25th June 2024* |
| | Victoria Simpson | *resigned 7th March 2024* |
| SENIOR MANAGEMENT: | Sarah Hawkins | Executive Co-ordinator |
| | Alison Mellor | Finance, Payroll and Administrative manager |
| CHARITY OFFICES | 1-2 St Andrews Road<br>Tidworth<br>SP9 7EP | |
| REGISTERED CHARITY NUMBER: | 1079392<br>(Member of Pre-School Learning Alliance, PLA, NDNA) | |
| AUDITORS: | Fawcetts LLP<br>Chartered Accountants and Statutory Auditors<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR | |
| BANKERS: | Lloyds Bank PLC<br>PO Box 1000<br>Andover<br>BX1 1LT | |
| INVESTMENT BROKERS: | Blackrock Investment Management (UK) Ltd<br>PO Box 545<br>Darlington<br>DL1 9TQ | |

TNB GARRISON EARLY YEARS & PLAY

# REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

The members of the Management Committee (who are also the Trustees of the charity) present their report with the financial statements of the Charity for the year ended 31 August 2024.

## INTRODUCTION

TNB Garrison Early Years and Play (TNB) was registered as a charity in February 2000. It has existed for over twenty years and provides quality childcare and early years education for both military and civilian families in and around Salisbury Plain.

TNB is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings organised and delivered through Wiltshire Council for meeting and/or training on safeguarding, special educational needs, and disability (SEND) delivered though Wiltshire Council or the Department for Education (DFE). The settings receive some support from Wiltshire Council Early Years team.

## CHAIRMAN'S REPORT

On behalf of the Board of Trustees, we are pleased to present the Annual Report for 2023-24.

This year has been another challenging yet stable period for the charity. While the broader national issues affecting our sector persist, our strengths have once again enabled us to navigate these challenges effectively. Our resilience, strong leadership, and dedicated team have ensured that we continue to provide high-quality care and support to the families we serve.

The national recruitment landscape remains difficult, particularly in the early years sector. While TNB has maintained a solid staff base, we have continued to experience workforce gaps, requiring us to adjust child space availability. However, we are proud of the progress made in our retention policy and apprenticeship scheme, which we believe to be industry leading. These initiatives are already showing promise, and we are confident they will bring long-term benefits to our teams and the children in our care.

The cost-of-living crisis continues to impact both our families and our operations. Balancing the rising costs, including increases in the living wage, while preparing to become a Defence Infrastructure Organisation (DIO) tenant, has required careful financial management. Unfortunately, fee increases have been necessary to maintain sustainability, but we remain committed to keeping our services as accessible as possible while ensuring fair wages for our dedicated employees.

Despite these challenges, TNB EYP remains strong. Our leadership team, trustees, and hardworking teams continue to demonstrate agility, dedication, and an unwavering commitment to the children and families of Salisbury Plain's forces and civilian communities. Their passion and professionalism are what keep this charity thriving.

As we look ahead, we will continue to focus on strengthening our workforce, enhancing our services, and ensuring that TNB EYP remains a trusted and valued provider of early years care. Thank you to everyone—our employees, volunteers, trustees, and supporters—who make this work possible. Your dedication is at the heart of everything we do.

### Objectives and Activities

TNB continue to strive to provide high quality childcare and early years education for children aged from the age of 4 months to 5 years. We welcome both military and civilian families and provide a high level of support to military families especially during times of postings and deployment. We work closely with parents and carers and outside agencies to ensure all children, including those with additional needs, are able to make the best progress possible.

### Reputation

TNB continues to be exceptionally well regarded within the community. We receive a considerable amount of positive feedback from parents, carers and families who are grateful for the care, support and guidance offered to their children and the high level of compassion provided by the team. Waiting lists remain high as families are keen for their children to attend TNB settings because of the positive reputation, recommendation from others or because their older children attended and received excellent care and early years education.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

We continue to work alongside outside professionals to ensure the children receive the very best opportunities whilst attending the settings. The settings remain highly regarded by outside agencies for the high quality of provision offered to children with additional needs.

Two settings were inspected throughout this year by Ofsted and we are thrilled with the judgements of good.

**Staffing**

Led by extremely knowledgeable and supportive management teams, the settings and educators have excelled again this year. The newly revised induction format was introduced this year and has enabled a more consistent approach and a higher level of support. This has been extremely well received by our new team members and has helped many to successfully pass their probation.

During 2023-2024, TNB thanked a very high number of employees for their long service with 39 employees receiving vouchers for 3 year, 5 year or 10 year awards. We were also extremely fortunate to celebrate the twenty years long service for the deputy manager at Larkhill Garrison Nursery. We are very grateful for the commitment and dedication she has given and continues to give to the team, children, families and to the wider TNB.

Performance related pay has rolled out across all settings for all posts having initially been introduced for manager roles only. This was introduced following feedback from employees requesting recognition for hard work is rewarded.

The manager at St Andrews was recognised for her ongoing contribution to the wider charity and became the TNB Compliance Advisor. We are very grateful for the ongoing support and guidance she offers the management team and the charity.

TNB is always exceptionally grateful for the time trustees dedicate to supporting the executive coordinator, the management team, and the charity. In efforts to support new trustees, a trustee induction pack was created and will be shared with new trustees in due course.

Sadly, we lost key personnel this year as they moved on in their careers, were posted or sadly left early years for financial reasons. This is a familiar picture across the country, and we continue to engage with Wiltshire Council, the Early Years Alliance and local training and education providers to share the positives of working for TNB.

**Training**

The apprenticeship programme continues to grow and develop. The introduction of a pre-apprenticeship programme has helped to identify those candidates ready to undertake the apprenticeship programme and the level of support they require. Based at Tree Tots Day Nursery, apprentices have been welcomed onto the initial pre-apprenticeship scheme and have then undertaken an apprenticeship. This has resulted in six apprentices successfully becoming early years educators this year. A sincere thanks goes to the manager and team at Tree Tots for their ongoing support and commitment to the apprenticeship programme and supporting the next generation of early years educators to develop a passion for the profession.

Department of Education SENCO training was completed by the majority of SENCOs and has resulted in increasing their confidence and updating their practice. The introduction of monthly SENCO support meetings for the charity's two newest SENCOs has been a positive step towards mentoring and supporting and ensuring high standards of support for the children, families and also for the SENCOs in this role.

The settings continue to work on the Alice Sharp 'Adventures with Alice' programme and continue to reflect, develop, and make improvements to their settings, to their resources to ensure they provide high quality opportunities for the children. The Healthy Movers project has been undertaken by three settings and the impact on the team's confidence and knowledge is improving the children's opportunities for movement and exercise.

Teams continue to utilise the Noodle Now, Flick and National Day Nursery Association (NDNA) training to provide training and CPD opportunities. Face to face training has been provided during inset days and all team members periodically attend safeguarding and paediatric first aid training.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

**Infrastructure**

It has been challenging for a large nursery to move and operate from a portacabin on camp for a year. However, the Haig Day Nursery team have risen to these challenges and provided the children and their families with a very high standard of care throughout. Our sincere thanks go to the Haig Day manager, deputy, and team for making this such a success for the children and their families and to the Garrison management team, DIO, Aspire and the contractors for their work and support before and during the lifecycle work. It has been incredible seeing the completion of the work and the high standard of work produced.

Discussions have begun around the lifecycle work at Noah's Ark and the Beeches and we continue to work with the Garrison management team, DIO and Aspire to ensure the works run smoothly.
Improvements to the flooring in the outside area at Caterpillas Under Fives, made possible by Covenant grant funding, were finished ready for the start of the academic year. Unfortunately, in September this was damaged by machinery. The nursery team have worked tirelessly to make the space safe and accessible despite the damage. It is intended that this will be resolved in the summer holidays and the team's plans to finally develop and improve the outside area will come to fruition.

Mutual support has been offered and sought from settings in Aldershot, Thorney Island, Shrivenham and Warminster Garrison settings. TNB have also offered support to a local church group regarding their preschool care.

TNB were approached in January by members of the existing committee at Warminster Bright Beginnings to consider the possibility of coming under the TNB charity umbrella. Discussions are planned with their committee regarding this.

Regrettably, as personnel have changed and the increase in pressure in everyone's time, the infrastructure meetings have been poorly attended this year. This has made communication with all stakeholders tricky. However, TNB remain grateful for the ongoing support from the Garrison Management team, DIO and Aspire and ensuring the safe delivery of childcare from the military buildings the settings operate.

**Challenges**

This year has seen a high level of children experiencing behavioural difficulties. This has been challenging for the teams to support such high numbers of children with regulation. Training, resources and the incredible patience of the teams have ensured these children and their families are well supported.

There have also been a record number of children with additional attending the settings. The teams have worked alongside families, the SENCOs and under the guidance of outside professionals to ensure the children continue to receive high quality care but it has proved challenging to support such a diverse range of needs. The lack of specialist provision within the county to support the needs of children with extremely complex needs continues to be a challenge and concern.

**Financial Accountability**

This year has been as TNBEYP expected, the charity is financially overcoming the challenges associated with the pandemic. TNBEYP has no debtors from this current year and the policy 'no pay no stay' introduced over six years ago is now proving to be most effective. Managers continue to be supported by the Executive Coordinator and Finance Manager. The auditor commended TNBEYP on its sound financial practices and strong internal processes. Internal audits continue to be undertaken, finance inductions for all new staff and data processes to enable a firm hold on all spending.
Unfortunately, the aftermath of the pandemic still has an impact on staff recruitment which in turn impacts the number of children that the nurseries are able to take. A salary increase had to be factored in due to the Living wage rise in April 2024, this in turn had a knock on effect and the hourly rate had to increase to enable TNBEYP to facilitate the wage increase as per government legislation. The living wage will continue to have an impact on our finances, as it has been forecast that the living wage for over 23-year olds will be at least £10.50 per hour by 2025, we now know that this forecast has increased considerably. We will continue to monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNBEYP to grow whilst continuing to provide affordable & quality childcare for our families. Going forward we have to mindful that the introduction of leases and payment of utilities still remains on the horizon and will have an effect on the charity's reserves.
The increase in numbers of students attending the settings resulted in a significant surplus of funds in the year. Noah's Ark will be moving premises to the Haig Centre in July 2025 and the surplus will be used to pay for the alterations to the building. This will be done by a Ministry of Defence accredited contractor, to ensure that the premises are fit for purpose.

# REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Constitution, Objects and Policies**

This organisation is an unincorporated charity, which is governed by the Tri-Service Constitution. The Board of Trustees is made up of parents of children attending settings, Garrison representatives, representatives from the local community and others with Early Years specialities. Trustee meetings take place at least once a term. At these meetings, policy decisions are made using information and recommendations provided from the executive coordinator's regular visits to the settings and the monthly managers' meetings.

**Trustee Induction and Training**

New Trustees are provided with the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessment and business plan and copies of all AFF publications and Quarterly Report. Trustees are encouraged to attend appropriate external training events and when possible, encouraged to visit the settings on an annual rota so they gain an understanding of the ethos and strengths of each setting.

**Principle Source of Funding**

Principally, funding comes from the Government through the local authority (Wiltshire Council). EYS can be paid 15 hours per week, term time only, for 2-year-old children who meet the current criteria. Universal 15-hour funding is also received for all children aged 3 to 4 years old in the term after their third birthday. If the parent(s) meet a set criterion, they are also able to receive an extended 15 hours giving them a total of 30 hours funded hours. EYS may also receive money from fees paid by parents. The Early Year's Pupil Premium (EYPP) is additional funding for EYS to improve the education they provide for disadvantaged 3-4-year olds. All 3-4-year olds in state-funded early education will attract EYPP funding if they meet at least 1 of the criteria stated by the government. The unrestricted income is used to pay staff salaries, purchase equipment, pay for training and running costs to provide the excellent childcare the charity strives to achieve.

**Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. If the facility attracted lease charges, fees would have to be increased. Systems and procedures are in place to monitor health and safety issues with daily checks on equipment, surroundings and a full induction is given to staff, additionally termly health & safety checks are now being carried out by the finance & office manager. Parents are provided with detailed policies on every aspect of running the EYS, which they sign and show they have accepted. Insurance policies are reviewed annually.

## ACHIEVEMENTS AND PERFORMANCE

**Group membership**

**Caterpillas Under 5's** **Manager – Melanie Robertson**

**Growth and overall occupancy**

Caterpillas started the academic year exceptionally busy. As the year progressed, the setting continued to be at full capacity of 70 children for each session. Parents contacting the setting daily requesting spaces but the setting was full. The introduction in April 2024 of the working parents 2 year funding impacted as we did not always have the sessions or days that parents wanted due to the high level of occupancy within the setting.

In September 2023 three highly qualified educators joined the setting. They quickly settled into the routine and became valued members of the team. Two educators went on maternity leave and in June 2024 we lost our only male member of staff for a role in a different sector.

After successfully applying for Covenant funding, the work on the outside area was finalised over the summer 2023 period and we returned to a fantastic outside area for the children to learn, develop and explore. Unfortunately, after 2 weeks in September the garden was badly damaged from a contractor, and we are still in the process of the work being redone.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

**Celebrations throughout the year**
Caterpillas celebrated lots throughout the year, including all festivals celebrated by the children and families within the setting, these included Holi, Diwali, Eid, thanksgiving, Spanish festivals, and lots more. As part of Chinese New Year, parents brought in foods for all the children to share and the children enjoyed making dragon's heads and doing their group dance for everyone. Caterpillas had their annual bedtime stories night before Christmas where children, parents and the team enjoyed a night of stories and activities. We had a "getting ready for school" evening where the team supported parents in school readiness and showing activities to enable progression before school transition. Two employees completed level 3 qualifications and are progressing well within their roles.

**Training**
The team engaged in health and safety and safeguarding, continuous provision and planning, High Scope supporting behaviour, getting ready for Ofsted and wellbeing for employees and children training. We attended the TNB day where we had an outside speaker in for children's mental health and how to support. The training impacted the team and they used the skills learnt to enable them to feel more confident in ensuring behaviour and wellbeing is supported in session and when liaising with parents.

**SEND**
During the academic year of 2023-2024 Caterpillas had a high level of children who had My Support Plans (12). There were 19 children either receiving speech and language therapy (SALT) or other outside agency involvement and 3 who had education health care plans (EHCP's) ready for a supported transition to school. The setting SENCO continued to work with outside agencies for best outcomes for children and we supported parents going through this process. The team identified children who needed augmentative support and this was supported through referrals and support in the setting.

**Parent feedback**
*"Thank you for always taking such lovely care of xxx for me. You all made me feel completely at ease and happy knowing she was always safe and happy with you."* Parent of EO

*"I know I send lots of emails saying how amazing you all are, but you truly are! Today I took xxx for his visit at his new school where he knew no one and wow, he walked in all confident, spoke with his teacher and had the best time. The majority of that is all down to you at Caterpillas for turning my boy from a shy child who wouldn't talk to a confident boy who never stopped talking to anyone."* Parent of NW

*"You all are fantastic at what you do and we really appreciate how xxx has progressed in that time."* Parent of JW

**Outside agency feedback**
Caterpillas have worked closely with speech and language therapists (SALT), John McNeil District Specialist Centre, Devizes District Specialist Centre, and educational psychologists. All have given positive feedback in the support we give to children with SEND and how the team work closely with them to enable the children to progress.

**The Haig Day Nursery** **Manager – Trudi Murphy**

**Changes to the nursery environment**
What a year it has been in the green cabin! All the team, children and parents soon got into the change of routine being in the cabin or caravan as we called our new nursery. The children and team especially enjoyed their walks around the Barracks looking at all the tanks, soldiers and exploring. The preschool children enjoyed going to the shop on camp to choose their snack to eat as a picnic whilst out and about.

TNB GARRISON EARLY YEARS & PLAY

REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2024



Home for the year!



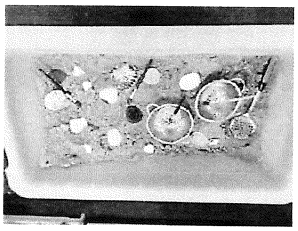
Babies book area

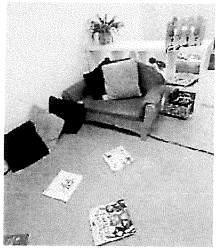


Hedgehogs 1-2 year old room



Robins room 2 – 3 year olds





Owls preschool room

**Growth and overall occupancy**
From October 2023 the cook from Noah's Ark started to cook for us. This had a big impact on our finances saving us money from not using Hungry Moose. Occupancy has stayed the same due to numbers being capped because of the size of the cabin. The numbers of the team increased due to team members returning from maternity leave, but numbers later decreased when four left. In January 2024, a member of the team from Noah's Ark joined us. We employed another team member who is a published children's author.

As part of the refurbishment the nursery applied for Covenant Funding for the preschool garden and was successful in receiving £60,000 for the project. Work commenced during the month of August.

**Celebrations throughout the year**
Due to the lack of space, we were unable to invite our parents and families in for Christmas, Mother's Day, Easter, and Father's Day. We did however celebrate with the children including Christmas jumper week, Christmas dinner, Christmas parties and an Easter Egg hunt in the garden. Due to the beautiful weather, we were able to invite parents and families along to their children's graduation that we held at the front of the nursery. This was followed by a visit from Dave the Magician during that week and a party. To lighten the mood in the cabin we decided to hold a competition for each room to design a display around the children's interests. Babies based their theme around the "That's Not My...." Books. Hedgehogs based theirs on transport. Robins chose "Going on a Bear Hunt," and Owls based their theme on sea creatures. A trustee kindly judged the competition, and the baby room won. They received £150 for resources and were given a trophy. We introduced employee of the term for which the team voted for who they thought was most deserving and the winner was our SENCo.

**Training**
Four employees attended first aid at Tree Tots and enjoyed the training. A further three employees attended the Healthy Movers training which has successfully been rolled out in the nursery. Resource bags have been made available and training given to all the team. We continue as a team to follow the Alice Sharp journey and continue to make new resources available to the team to use when planning activities for the children.

**SEND**
The SENCO has built new positive relationships with two new SENCOs in TNB, offering them support and guidance as needed. She is an active member in the newly arranged SENCO meetings, providing examples of resources and sharing her experience and knowledge with others.

This year the SENCO successfully transitioned eight children into primary school, including those with SEN My Support Plans. Alongside other educators, the SENCO has cascaded Healthy Movers information from recent training to upskill the Haig team. During our most recent training day, alongside the deputy manager, the SENCO shared SEN resources with the team, refreshing their knowledge and sharing new resources they may not yet be aware of.

**Parent feedback**
Since being in the green cabin, parents and children have showed such an interest in the story bags and these have become very popular. We received some lovely thank you cards from our parents and children who left to start their journey into school or were posted out of the area.

*"To the Haig team, thank you for all the love, support, and guidance you have shown both our children over the last 6 years. You are truly amazing, and they wouldn't be the little humans they are today without you. All our love"*

*"The Haig Nursery, thank you so much for hours of fun, giggles, friendship, education, and cuddles. Thank you so much for keeping us happy and making us feel safe! There are too many of you to mention but you are all wonderful and deserve medals for putting up with us!! We will never forget you!! Lots of Love."*

*"To Everyone at the Haig, there are not enough words to express our thanks and gratitude for everything you have done for our son. It is a sad goodbye but knowing that he is 100% ready for school and this is all thanks to you. Take care."*

*"To all the staff (past and present) I'm not sure what to say to thank you for being so amazing and caring and looking after both our boys over the past five years. There aren't enough words!"*

*"The Haig was recommended by a friend of a friend, and it was the only nursery I visited. I knew immediately that it was the right place. My Dad was with me at the time, and he said afterwards that what struck him was how happy all the children were, and both our sons have been very happy with you."*

*"Thank you so incredibly much for all the care and attention you have shown looking after the boys from the very first day to the last. We will be forever grateful! We will miss you."*

**Larkhill Garrison Nursery** **Manager – Natalie Woodward**

**Growth and overall occupancy**
The nursery continues to run waiting lists for both rooms; however, we have had to cap the numbers this year due to the high level of need within the nursery. This has impacted the setting's finances.

**Celebrations throughout the year**
Larkhill Garrison Nursery continues to thrive. We are blessed to have such an amazing bunch of ladies that continue to support and guide the children and their families. The team is such a celebration; their dedication and commitment is inspiring and I'm truly grateful to manage such a fantastic team!

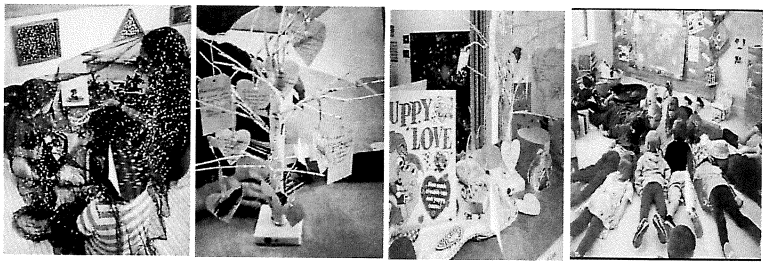
The team work hard to make sure all children, including military children, are supported during times of change as this has a huge impact on children's development. We have had great success using our online EyLog portal helping us to keep in contact with loved ones when they are away, sharing photos and videos that provide opportunities for children to share and talk about their feelings and experiences.



The children really enjoyed having visits from the fire and police service. This was a part of our health and safety awareness week that we celebrated with the children.



**Training**
The team have really enjoyed our first year of Adventures with Alice. It has been amazing to see such awe and wonder within our playrooms! The team are set tasks termly that are incorporated into the planning and then discussed during planning meetings. The impact on the children's development has been wonderful and we have seen an increase in curiosity and creativity throughout the setting.




We teamed up with Noah's Ark to deliver in house safeguarding training in November. This was a huge success. The team were able to share experiences, discuss procedures and policies, ask questions, and update their knowledge.

We have had two employees that have completed their level 3 Early Years educator training. One employee completed the level 3 award for Early Years SEN coordination and a lead educator who completed the NPQ.

**SEND**
Last year saw a record number of children with complex needs. We applied for (and secured) three education, health care plans (EHCP's) in addition to completing eight SEN My Support Plans in readiness for those becoming EHCNA's this coming year. The team worked closely with several professionals from outside agencies and every child made pleasing progress.

**Parent feedback**
*"I don't know what I would have done without you; we will be forever grateful for you have done for our son"*

*"Thank you all so much for all of the love, time and effort you have poured into xxxx this year. We are so thankful and grateful to you all. You are all so fantastic at what you do and its clear how you always put the children first"*

*"Thanks for all the care you have given xxx. It is clear how hard you work to run such a fantastic, safe, and nurturing nursery! You do such an incredible job and I can't recommend Larkhill enough. We will miss you all so much!"*

**Outside agency feedback**
"*Strong, aspirational leadership underpins this progressive, nurturing nursery.*" Early Years Advisory Teacher

TNB GARRISON EARLY YEARS & PLAY

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

*"Thank you for all your hard work, for being so diligent and sharing concerns. You have done everything you can to safeguard this child."* Wiltshire Police

*"What an amazing room senior you have. I visit many settings. Wow XXX's practice is inspirational, she is just amazing."* *Inclusion* Advisor

*"It's very hard to give you anymore guidance or support, you are doing everything you can to support the children. The children are extremely lucky to have such a wonderful setting."* Sensory Nurse

**Noah's Ark Under 5's** **Manager – Emma Page**

**Growth and overall occupancy**

We started the year with having to lower our numbers due to needing to recruit lead educators for two of our areas. This had quite an impact on the two areas in question as some team members were new to the areas and had limited understanding of routines and child dynamics. The deputy went into numbers to help support the teams. After a very challenging few terms we were successful with recruiting new educators and were able to offer more spaces. We were very fortunate to recruit very knowledgeable, skilled lead educators who shared our vision for Noah's Ark. Once the new team settled, we were able to go through the waiting list and numbers picked up very quickly, with the new 2-year funding being very popular. We ended the year with a full staffing team, our areas were full and our accounts looking healthy.

**Celebrations throughout the year**

Our new lead educator for the 2-3 year area made amazing changes to the environment and embedded a good routine for the children. We worked very hard on our Bristol Standard submission and the Adventures with Alice programme and found this made a positive impact on educator engagement and really supported the team with their planning and activities. In January we welcomed two new lead educators who were very experienced and full of knowledge and enthusiasm to share with the team.

In June we celebrated Armed Forces Day with all the children. We also had a visit from Zoo Lab, where the children were all super brave and held spiders, giant snails, frogs, and snakes, to name just a few.

In July we had a visit from the community police team, where they talked to the children about road safety and the importance of being in a car seat. The community police officer allowed the children to sit in the police van and when she left, she turned the siren on for the children to hear. Later in the week the same police officer drove past the setting and stopped to say hello to all the children in the garden. The children were all so excited to see her again, it was a really positive experience.

In April we had our Ofsted inspection, which was a lovely day for us to showcase what we do so well. It was the first inspection that we had experienced in such a positive way and the first under the new management and senior educator team. We supported the Haig by supplying cooked meals while they were in temporary accommodation. We welcomed all our families of the children leaving us to start school, to come in for a celebration afternoon at the end of the academic year.





## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

**Training**
In November we joined with Larkhill Garrison Nursery for safeguarding training. It was a really good time to share different experiences. This gave us the opportunity to look at and reflect on the Noah's Ark registration packs. This has given keyworkers the opportunity and confidence to engage more with parents from the very first meeting. We also had our cook put a lovely spread on for the team.

In 2023-2024 the preschool cohort of children were struggling with regulating their emotions. This was our last cohort of covid children, and we found that they were struggling the most. We arranged for an outside professional from Wiltshire Council to come and deliver training to help our team to support the children. This enabled the team to learn valuable skills when dealing with dysregulation and how best to support. Once this was in place we did find most children were able to express how they were feeling proactively instead of the melt down of emotions we were seeing.

The manager and an educator undertook the Healthy Mover's programme.





**SEND**
We had a quite a high level of SEN and quite a few going off to school who required education, health, care plans (EHCP's). The SENCO was able to get most EHCNA's in early, but some needed more time to gather the required evidence. The SENCO arranged transition meetings with relevant schools and did come up with some resistance regarding the support needed for a particular child. The SENCO arranged extra meetings and conferred with the relevant professionals to be able to really get across how best to support the child. We have since been told the child did indeed receive the much-required support after the initial pushback and is now thriving.

**Parent feedback**
*"I love nursery, it's the best."*

*"Good luck, George loves the setting, and all the staff are so lovely. I'm sure you'll do brilliantly."*

*"To all staff at Noah's Ark, we would like to say a huge thank you for the care, love and support you have given xxxx, she will miss you all so much."*

*"Thank you to everyone for all of your hard work and patience."*

*"Thank you for all your advice, kind smiles and encouraging words."*

*"To all the wonderful staff, your love, affection, friendship, support, and all you did for me... I'll miss spending time you. All the fun activities we shared will stay with me forever!"*

*"To all the staff at Noah's Ark, Thank you so much for all your hard work in making the nursery such a wonderful place. Both girls have had the best start to their education. They will really miss you all."*

**Outside agency feedback**
*"Keep doing what you are doing because you are doing a fab job and it's making a difference to the child!"* Outreach Worker, John McNeill Opportunity Centre

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

**Paddington PlayStation Day Nursery** **Manager – Stephanie Ball**

**Growth and overall occupancy**

**Term 1** - Occupancy September 2023 – December 2023 was very low, and team took unpaid days off to help support the nursery. The manager loaned out two lead educators to Tree Tots Day Nursery over a 16-week period to support both settings and loaned out an early year's educator to Noah's Ark for the last six weeks of term. The deputy manager of four years left to take up at manager position at a different nursery and an employee went on maternity leave so there was some change to the team having remained stable for some time.

**Term 2** - The nursery bought advertising banners which saw occupancy increase in January; the pre-school room was full, the 2-year-old room capped at 8 children and the babies capped at 6 children. A lead educator was promoted to deputy and an educator promoted to lead educator. The deputy worked in ratio and the manager covered team absences and lunches to improve finances. The cook left the early years sector and hot food was cooked off site by Hungry Moose catering company. One employee went on maternity leave and one on long-term sick. The nursery recruited two unqualified members of the team.

**Term 3** – Occupancy increased again until the nursery was running at full capacity with a waiting list; the 2-year-old room increased its numbers to 12 and the babies' room to 9. There were 64 children registered at the nursery. The manager and deputy worked in ratio which saw the financial deficit disappear and profits made. Recruitment proved difficult, but the nursery employed two educators at the beginning of the term and one educator in June to reduce the pressure on management, two of the three were qualified. More advertising banners were purchased to promote the nursery's profile in the community ready for the September intake.

**Celebrations throughout the year**

The nursery celebrated the festive season by holding an open evening where children and families were invited in to join in with activities, games, and bedtime stories. The team decorated the rooms with the children and the cook made an incredible Christmas dinner which was enjoyed by all. The children received books as a gift from the nursery, with dual language books being given to all children with English as an additional language.



Ofsted inspected the setting on 16th January 2024. The team worked extremely hard to achieve a solid good in all areas and we thanked them by treating them to pizza. The manager celebrated staff appreciation day by buying daffodils and chocolates as gifts for the team. The nursery celebrated Mother's Day with children planting crocus' and making necklaces as gifts, St David's Day, St Patrick's Day and Easter where a volunteer made 60 chicks for the children to take home.



The children joined the Mayoress of Tidworth at the new Civic Centre for the D-Day celebrations and explored guns, vehicles, and uniforms of the past. The children wore their logo high-vis vests to promote the nursery. In July, the deputy manager arranged for the children to visit John Lawson's circus when it came to town and the circus put on a unicycle show for them to enjoy. To finish the academic year Paddington's held their first sports day alongside the graduation ceremony. The children, parents and team ran races, it was well attended and there was lots of fun and laughter.

TNB GARRISON EARLY YEARS & PLAY

REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2024



**SEND**
This year has seen five children receive inclusion support funding, with three children having education, health, and care needs assessment (EHCNA) applications accepted, and four My Support Plans. We currently have eight children receiving support from outside agencies and eighteen children with English as an additional language speaking 12 different languages within the nursery.

**Training**
Following on from the last TNB training day, we focused our attention on the Adventures with Alice programme. Employees collected resources for connections, language development and thinking. Children enjoyed using the resources in different ways developing a curiosity for learning. Wiltshire Council whole setting safeguarding training was well received by the team; everyone engaged with content and gave input. We continued using our 'knock knock, box' a questions and answer box that the team use to keep everyone up to date on safeguarding, policy, and practice throughout the term, this stood the team in good stead for the Ofsted Inspection where staff answered safeguarding questions confidently.

The team attended the TNB training day workshop on Understanding Anxiety and Responding Effectively to Support Young Children with Oliver Welsby. The team found the session interesting and insightful, and we returned to the nursery and gave training on the current cohort and their high level of need and lack of emotional resilience which tied in nicely with the morning workshop. The team were better able to understand the needs of individual children and the children benefitted from small group activities that focused on developing a voice and recognising feelings.

With the new policies and support pack for employee wellbeing being rolled out in term 3, management spent the training day sharing the policies with the team and discussing supporting their own and others wellbeing. Action plans were completed along with team building activities which after a difficult year as a team was much needed.

**Parent feedback**
*"So great to have such a wonderful place for kids they both seem really happy. Thank you for the quick turnaround in getting started."* KT, November 2023

*"Just wanted to say thank you to all the team for making xxx feel so settled at happy at Paddington's."* EW, October 2023

*"Thank you for your amazing support not only now but through the years!"* LM, January 2024

"Thank you for being so understanding with regard to extra sessions while my husband is away, we both really appreciate it." LV, April 2024

"Thank you for making xxx so welcome and helping her to settle." LD, June 2024

**Outside agency feedback**
*"Thank you for your kind email and for allowing me to photograph your wonderful nursery on Friday. It was lovely to meet you and your lovely team."* Content Producer, Army Family Federation (AFF), February 2024

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

*"Can I just say what incredible work you are doing, the way you spoke about the child and the needs behind his behaviour was so touching. You have put so much into his support already, knowing how busy you are and how many children need additional support, it is just amazing to hear. Also, how you knew all his needs by detail, was inspiring. So good to know that there are such high-quality professionals out there who truly think of the best outcomes for children and families."* Centre Manager, Windmill Hill Children Centre, Tidworth, March 2024

**St Andrews Preschool and Jammie Dodgers ASC** **Manager – Louise Chant**

**Growth and overall occupancy**

The setting has had a good year for occupancy; this has taken some careful considerations by the team and some internal shuffling of educators between rooms. An educator was internally promoted to preschool lead educator as she showed incredible drive and passion for supporting her challenging cohort. Recruitment has improved this year with more qualified candidates applying for post. Retainment has continued to be a balancing act.

**Celebrations throughout the year**

In term 1 we welcomed new children and parents into the setting after the summer. The theme for partnership work was emotional literacy and wellbeing. We invited parents to join us for interactive story bags sessions to empower parents to make every connection count. The setting held a training day for parents to come in and learn all about the settings new Healthy Movers and Adventures with Alice projects. The setting took part in the Salvation Army's, 'A toy for every child' appeal. The parents, children and team were very generous with their donations of gifts and were elated to deliver a car full of gifts to be distributed within our local community. In December, the children were paid a flying visit by Father Christmas. He delivered chocolate treats to thank them for their good deeds! We ended the term with daily Christmas craft fairs for parents to join in the festive fun!



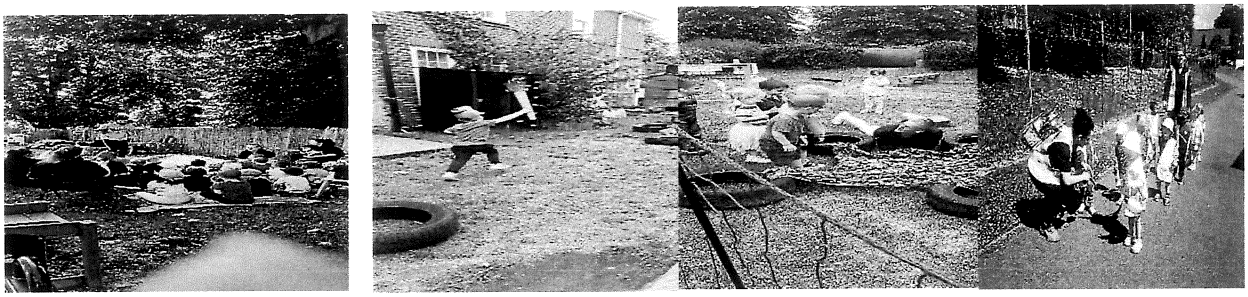
We continued the health and wellbeing focus into term 2. The children baked healthy treats using crops they had grown in our allotment. The children also took part in hatching ducklings which brought the topic of lifecycles to life. They learnt what is needed to care for animals and themselves. The setting continued to support parents by holding fortnightly clothing exchange and weekly surplus food donations. The setting opened for a stay and play based on Adventures with Alice bonding bags and Calm Kids yoga. Children learnt how to stay safe when out and about with PC Donna's visit.




Term 3 was a very busy term with lots going on. Firstly, we celebrated Month of the Military Child by having a 'Purple Fun week.' We were lucky to have a visit from some personal trainers who helped the children complete an army assault course! The children took part in our mini-Olympics. (They enjoyed the torch relay the most!) The term ended with a fun week that included a visit from a Magician and a disco!

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

During the year, the manager has redeveloped the setting's settling in process and written a 'Five Steps to Settling' programme. This was in direct response to this year's cohort of children displaying delayed personal, social, and emotional development. The team worked really hard to test the theory and follow the steps. The setting's expectations of the parents were made clear as the manager made a handout for them to observe and follow. This has had a significant positive impact on the setting's partnerships with parents as strong trusting bonds have fostered mutual respect. This was evident at the end of term when the team were overwhelmed with thank you gifts of flowers, cards, and chocolates!



**Training**
The whole setting started on the Adventures with Alice programme. The deputy manager is taking the lead with this 3 year training and development programme. The deputy manager has completed her level 5 Senior Practitioner qualification. This aided her to support the lead educators and fine tune her everyday practice to improve parent relationships, especially those families with children with special educational needs. The nursery room lead educator and the manager attended Healthy Movers training so that this programme could be scaffolded to all ages of children to support their physical and emotional health. The nursery room lead educator is leading this project. The baby room lead educator and the manager attend "Beyond Subitising" termly workshops so that they can continue to support the team's mathematical knowledge and practice.

**SEND**
The SENCO successfully applied for four education, health, and care plans (EHCPs) for children with very complex needs. The setting worked in conjunction with Salisbury and Devizes District Specialist Centres to support the children and to upskill the team. The early years educators worked very hard to support these children in the mainstream environment giving them a great start to their learning, by creating a truly inclusive room with exceptional practice.

**Parent feedback**
*"Thank you for the excellent support and care you have given to us."*

*"Bespoke settling, really help to relax me and my child, thank you for all your help."*

*"Thank you for everything you've done for xxx and I. We will never forget you all."*

*"Thank you for everything you have done for not only xxx but for being there for me every step of the way!"*

**Outside agency feedback**
The setting has strengthened their links within Wiltshire by attending regular network forum for Early Years and SEND.

The Early Years Advisory Teacher (EYAT) observed the setting's new settling in programme in practice and noted the child, a baby, was very happy and focused on the practitioner and that the parents were full of praise for the setting giving so much time and energy helping her child feel part of the room. The EYIO has asked the setting manager to share this excellent practice at a manager's network meeting in the next academic year.

The Educational Psychologist praised the whole team for their outstanding SEND.

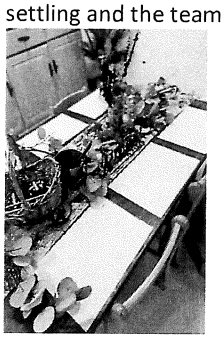
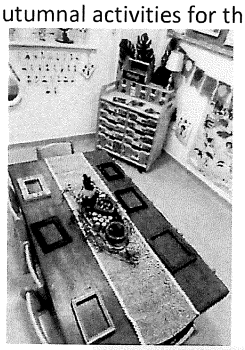
## TNB GARRISON EARLY YEARS & PLAY

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

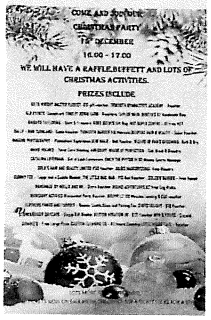
**Tree Tots Day Nursery** **Manager – Shirley Hitchmough**

### Growth and overall occupancy
Tree Tots again has had a busy year with daily space enquiries for our baby room. We have had to close our waiting list as this takes us into 2026.

### Celebrations throughout the year
Tree Tots Day Nursery have celebrated a diverse range of celebrations this year. On 30th October we held our first autumn event, inviting parents into the setting to try our autumn menu. It gave the parents the opportunity to find out how their child was settling and the team provided autumnal activities for the children to explore alongside their parents.






In November we held our annual bedtime stories event, parents and children were invited to attend in their pyjamas. Refreshments were available from the cook and the team provided activities around popular stories and demonstrated how stories could be told in different ways, including light play and using a drawing board.

Unfortunately heavy rain fall resulted in some of our sensory den's resources being damaged. Our admin assistant organised a Christmas raffle, reaching out to the local businesses for donations. The setting raised £325 which was spent on replacing some of the equipment in the sensory den along with additional resources to support the children's emotional wellbeing including different sized weighted soft animals, emotion sensory bottles and additional books exploring different emotions.






In January we celebrated Robert Burns. A piper from Wiltshire Caledonian Pipes and Drums, kindly played his bag pipes for the children, and the children and team enjoyed dancing along to his music.

In February we had a visit from Wessex water. Megan carried out various activities with the preschool children supporting their learning and understanding of the water cycle, plant growth and how we can recycle and save water.

In March we had a visit from the local tree surgeon. The children are always excited and eager to ask him questions when he visits. On this occasion he took some of the children on a tour of our outdoor areas. He named the trees and plants, and children observed him planting an additional sapling.

In April, we held a cake sale in aid of the charity Little Troopers, who provide support for military children and families who have a parent serving in our British armed forces, regular and reserve. In total we raised £94 for the charity. In addition to this we had a dress up day, the children completed assault courses and had the opportunity to try on some military clothing for Military for Child of the month.

In May we held a preschool sports day. This year we involved the parents and the children enjoyed cheering their parents on when competing in races. Also In May, the parents from our Acorn room, were invited into the setting for a tinker with treasure baskets session with their babies. This gave the educators an opportunity to explain what treasure baskets are and the intent behind them. The Acorn lead educator composed an information leaflet for parents to take away with them, and it also gave the parents and key workers the opportunity to have an informal chat about their baby's current interests and stage of development.

In June we held our school leavers graduation. The preschool lead educator planned for and led the event exceptionally well. In July, the Saplings celebrated the UEFA Euro 2024, through ball games, making flags and decorating biscuits. Also, in July all rooms joined together for a Teddy bears picnic with bear themed foods. We had themed storytelling, mask making and sensory bins. Other celebrations throughout the year included Diwali, World Ocean Day, the King's birthday, and summer solstice; in all it was a busy year!

**Training**
I strongly believe that providing opportunities for and encouraging new people into the sector is the way forward, and I am pleased to be able to say that the 6 level 3 apprentices we had over the last academic year are now all qualified. This has given Tree Tots a bit more flexibility to roll out our pre apprentice training to 3 more students.

The Training Lead for Tree Tots has taken on the responsibility of supporting students through the programme. She will also be liaising with all other TNB managers facilitating a block of 4 weeks work experience at each setting. I am sure that this time next year for the AGM report I will be able to share our successes.

**SEND**
It was amazing to celebrate the achievements of our SENCO being awarded employee of the year at our annual TNB training day. It means a lot to be able to acknowledge the hard work and dedication in an area of early years education that can be challenging. The difference that intensive interaction makes is evident and acknowledged by our speech and language therapist who has noticed individual's progress.

We were able to send 5 children onto school with detailed Educational Health Care Plans so that schools were able to best support each child's needs. The SENCO has completed lots of online training that she has discriminated to all staff. She also ran a coffee and chat group throughout April so that parents could meet, and talk supporting each other and share experiences.

**Parent feedback**
*"I would like to say a massive thank you to you and your staff over this year as xxx has become a confident little boy and if it was not for your setting, I don't think I would have been sending xxx to school."*

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

*"Since our daughter started at Tree Tots Day Nursery she has made incredible progress. Everyone involved in her daily visits, from the manager and the deputy who are always ready to listen, help and give advice, to the SENCO who has been an invaluable advocate for xxx to get the much-needed support, and all the lovely girls in each room, they have been nothing but helpful, understanding and supporting xxx's journey so far. The facilities are amazing, xxx especially loved the forest school and big garden, but all activities they play carefully and with each child in mind. We are so grateful to have another year with them before moving onto school and we would whole heartedly recommend Tree Tots Nursery."*

**Outside agency feedback**
*"I just wanted to thank you for your detailed transition paperwork. It seems that xxx was greatly cared and adapted for in your setting."* Teacher, Two Rivers Primary School

**FINANCIAL REVIEW**
The groups run on a non-profitmaking, self-financing basis and sometimes run fundraising events for the enjoyment aspect, to raise money for other charities and the ability to purchase more equipment. 60% of our income came directly from parents in the form of cash, card payment, direct bank transfer or voucher. 40% of our income was from Wiltshire Council for the provision of free entitlement to families.

We accept payment in the form of debit card, direct bank transfer, voucher, and cash All managers have debit cards to ensure they have the means to purchase supplies for their settings. This is to limit the use of cash and further improve the audit trail.

The group continues to bank with Lloyds Bank. We are still using Xero as our accounts package; this has enabled us to import bank transactions directly for quicker processing. We use online banking to pay suppliers and process payroll. Any cash transactions are banked at Lloyds Bank in Amesbury.

The account is maintained by the present Finance Manager, overseen by the Executive Co-ordinator, and audited by Fawcetts LLP, Chartered Accountants and Registered Auditors.

At the end of the year the charity held investments with The Armed Forces Common Investment Fund (AFCIF) valued at £280,825 (2023: £255,438).

The group currently benefit from free of charge usage of our buildings through the MOD and this results in lower overhead charges. The largest expense to the group is staff payroll costs which accounts for 86% of the total expenditure. However, this will not be the case for much longer as TNB are likely to be charged for this usage and there will also be additional costs that the Group will suffer because of having to relocate settings during renovation work. The relocation costs will be funded from retained funds.

The Trustees have considered the Charity Commission's General Guidance on public benefit and are satisfied that the public benefit requirement is being met.

**Reserves Policy**

The groups are required by the Charities Commission to have a reserves policy. The charity's reserve policy states two months wages will be ringfenced to ensure there is the financial capacity to pay staff in the event of redundancy or in the event rental costs are suddenly introduced. For these reasons, this significant amount of money must be kept within the bank account but cannot be used in the daily running of the charity.

**Responsibilities of the Trustees**

Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2024

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They 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.

**ON BEHALF OF THE TRUSTEES:**

.....

~~Major~~ Vicki Seth - CHAIRMAN

Dated: 11 MAR 25

## Report of the Independent Auditors
## To the Trustees of

## TNB GARRISON EARLY YEARS & PLAY

### Opinion

We have audited the financial statements of TNB Garrison Early Years and Play for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the trustees' annual report2, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

• the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or

• sufficient accounting records have not been kept; or

• the financial statements are not in agreement with the accounting records; or

• we have not received all the information and explanations we require for our audit.

**Responsibilities of the Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 1443 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Identifying and assessing potential risks related to irregularities**

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, as set out in the auditor's responsibilities for the audit of the financial statements section, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

- the nature of the charity sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

**Audit response to risks identified**

As a result of performing the above, we identified revenue and resource recognition as a key area related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- understanding the charity's revenue recognition policies and how they are applied, including the relevant controls and performing a walkthrough to validate our understanding.
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare revenue recognised against expectations and based on past experiences and management forecasts and investigated material divergencies by obtaining corroborative evidence.
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations. This included analysing and selecting journals for testing which appeared unusual in nature, either due to size, preparer or date of posting. To test their validity, we verified the journals to originating documentation.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fawcetts LLP

Date: 11 March 2025

Fawcetts LLP, Chartered Accountants & Statutory Auditors
Windover House, St Ann Street, Salisbury, SP1 2DR
Fawcetts LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

TNB GARRISON EARLY YEARS & PLAY

Statement of Financial Activities

FOR THE YEAR ENDED 31 AUGUST 2024

| INCOME AND EXPENDITURE | Note | 2024 Unrestricted £ | 2024 Restricted £ | 2024 Total £ | 2023 Total |
|---|---|---|---|---|---|
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 2 | - | 63,200 | 63,200 | 53,141 |
| Charitable activities | | | | | |
| Attendance fees | 3 | 1,594,928 | 1,253,054 | 2,847,982 | 2,592,857 |
| Other trading activities | | | | | |
| Fundraising | | 455 | - | 455 | 2,101 |
| **Total income** | | 1,595,383 | 1,316,254 | 2,911,637 | 2,648,099 |
| EXPENDITURE ON: | | | | | |
| Charitable activities | 4 | 1,387,276 | 1,316,254 | 2,703,530 | 2,617,787 |
| **Total expenditure** | | 1,387,276 | 1,316,254 | 2,703,530 | 2,617,787 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES** | | **208,107** | - | **208,107** | **30,312** |
| Net gains/(losses) on investments | 7 | 25,387 | - | 25,387 | (14,389) |
| **NET INCOME** | | **233,494** | - | **233,494** | 15,923 |
| Total funds brought forward at 1 September 2023 | | 744,377 | 2,000 | 746,377 | 730,454 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2024** | | **977,871** | **2,000** | **979,871** | **746,377** |

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

Balance Sheet

As at 31 August 2024

| | Note | 2024 £ | 2023 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Investments | 7 | 280,825 | 255,438 |
| **Current assets** | | | |
| Cash at bank and in hand | | 756,900 | 567,263 |
| **Liabilities** | | | |
| Creditors: Amounts due within one year | 8 | 57,854 | 76,324 |
| **Net current assets** | | 699,046 | 490,939 |
| **TOTAL ASSETS LESS CURRENT LIABITILES** | | **979,871** | **746,377** |
| **Funds** | | | |
| Unrestricted funds: general reserve | 9 | 877,871 | 644,377 |
| Unrestricted funds: designated reserve | 9 | 100,000 | 100,000 |
| Restricted funds | 10 | 2,000 | 2,000 |
| **TOTAL FUNDS** | | **979,871** | **746,377** |

The financial statements were approved and authorised for issue by the Trustees and were signed on its behalf by:

Maj V Seth - Chairman

Date: 11 MAR 25

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

## Statement of Cash Flow
## FOR THE YEAR ENDED 31 AUGUST 2024

| | Notes | 2024 £ | 2023 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Net cash provided by/(used in) operating activities | a | 189,637 | 29,020 |
| Cash flows from investing activities: | | - | - |
| **CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR** | | | |
| Cash and cash equivalents brought forward | b | 567,263 | 538,243 |
| **CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 AUGUST** | b | **756,900** | **567,263** |

**a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

| | 2024 £ | 2023 £ |
|---|---|---|
| Net income/(expenditure) for the year as per the Statement of Financial Activities | 233,494 | 15,923 |
| Adjusted for: | | |
| (Gains)/losses on investments | (25,387) | 14,389 |
| Increase/(decrease) on creditors | (18,470) | (1,292) |
| **Net cash (used in)/provided by operating activities** | **189,637** | **29,020** |

**b) Analysis of cash and cash equivalents**

| | 2024 £ | 2023 £ |
|---|---|---|
| Cash at bank and in hand | 756,900 | 567,263 |
| | **756,900** | **567,263** |

## 1. Accounting policies

A summary of the principal accounting policies adopted, which have been applied consistently, are set out below:

### 1.1 General information and basis of preparation

The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2019 FRS102.

TNB Garrison Early Years & Play meets the definition of a public benefit entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and based on their current knowledge, they do not expect it to do so going forward.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling (£) which is the functional currency of the charitable company.

### 1.2 Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Voluntary income and donations are accounted for as received by the charity.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### 1.4 Government Grants

The charity receives government grants in respect of attendance fees. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably

## 1. Accounting policies (continued)

1.5 **Expenditure**
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

1.6 **Tangible fixed assets and depreciation**
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of

1.7 **Investments and investment income**
Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the statement of financial activities. Investment income is accounted for on an accrual's basis.

1.8 **Debtor**
Debtors are measured at their recoverable amount.

1.9 **Creditors and provisions**
Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after

1.10 **Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.11 **Value added tax**
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

1.12 **Intangible income**
The Preschools occupy MOD premises and do not pay rent or electricity charges. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy given that rental of MOD premises to non-military organisations is not common and therefore no adjustment has been made in the SOFA. The Charity also on occasion receives play equipment at a low cost, again the trustees consider that the financial saving for these items cannot be quantified with reasonable accuracy due to the specialist market for these items.

1.13 **Operating leases**
Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

1.14 **Pensions**
The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

## 2 DONATIONS AND LEGACIES

| | Unrestricted | Restricted | **2024** | 2023 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Armed Forces Covenant grant | - | 59,560 | **59,560** | 48,641 |
| Apprentices | - | 3,500 | **3,500** | 500 |
| Aspire Training | - | - | - | 1,000 |
| DBS Fin Grant | - | - | - | 3,000 |
| Swift provide charity | - | 40 | **40** | - |
| Schoolzone | - | 100 | **100** | - |
| | - | 63,200 | **63,200** | 53,141 |

## 3. Charitable Activities

| | Unrestricted | Restricted | 2024 | 2023 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Attendance fees | 1,594,928 | - | **1,594,928** | 1,553,464 |
| Wiltshire County Council | - | 1,253,054 | **1,253,054** | 1,039,393 |
| | 1,594,928 | 1,253,054 | **2,847,982** | 2,592,857 |

## 4. EXPENDITURE ON CHARITABLE ACTIVTIES

| | Payroll cost | Support cost | Admin Costs | 2024 | 2023 |
|---|---|---|---|---|---|
| | £ | £ | | £ | £ |
| Haig | 465,796 | 5,284 | 76,404 | **547,484** | 531,137 |
| Paddingtons | 212,161 | 2,155 | 23,330 | **237,646** | 256,185 |
| St Andrews + JD's | 217,275 | 2,647 | 33,799 | **253,721** | 226,293 |
| Caterpillas | 361,417 | 3,565 | 44,683 | **409,665** | 445,907 |
| Noahs Ark | 295,262 | 6,216 | 22,123 | **323,601** | 278,763 |
| Larkhill | 210,174 | 3,717 | 16,580 | **230,471** | 228,394 |
| Tree Tots | 518,065 | 4,190 | 46,796 | **569,051** | 526,550 |
| Perham Down | - | - | - | - | 605 |
| Head Office Costs | 94,633 | 25,927 | 11,331 | **131,891** | 123,953 |
| | 2,374,783 | 53,701 | 275,046 | **2,703,530** | 2,617,787 |

## 5. NET INCOME/(EXPENDITURE)

This is stated after charging:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration - for audit | **3,400** | 3,150 |
| Operation lease rentals | **6,907** | 6,648 |
| Gains/(losses) on investments | **25,387** | (14,389) |

## 6. Staff Costs

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2024 were £2,373,005 (2023: £2,249,302) which includes £144,627 of employer's national insurance (2023: £127,571) and £42,500 of employer's pension contributions (2023: £38,699). No employee received a salary in excess of £60,000 in the current or previous years.

The average number of employees during the year, was as follows:

| | 2024 | 2023 |
|---|---|---|
| Management | **9** | 9 |
| Preschools employees | **123** | 119 |
| | **132** | 128 |

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was £94,633 (2023: £92,159).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £42,500 (2023: £38,699).

## 7. INVESTMENTS

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Balance as at 1 September | **255,438** | 269,827 |
| Disposal proceeds | - | - |
| Realised gains/(losses) | - | - |
| Unrealised gains/(losses) | **25,387** | (14,389) |
| Quoted investments as at 31 August | **280,825** | 255,438 |

Historic cost is £145,243 (2023: £145,243)

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Trade creditors | **15,856** | 38,892 |
| PAYE and national insurance | **28,946** | 25,247 |
| Other creditors and accruals | **13,052** | 12,185 |
| | **57,854** | 76,324 |

## 9. UNRESTRICTED FUNDS

| | General Funds | Designated | **Total** |
|---|---|---|---|
| | £ | £ | **£** |
| Balance at 1 September 2023 | 644,377 | 100,000 | **744,377** |
| Surplus/(loss) for the year | 233,494 | - | **233,494** |
| Transfer between funds | - | - | **-** |
| **Balance at 31 August 2024** | **877,871** | **100,000** | **977,871** |

Comparative unrestricted funds for the year ended 31 August 2023:

| | General Funds | Designated | Total |
|---|---|---|---|
| | £ | £ | £ |
| Balance at 1 September 2022 | 628,454 | 100,000 | **728,454** |
| Surplus/(loss) for the year | 15,923 | - | **15,923** |
| Transfer between funds | - | - | **-** |
| **Balance at 31 August 2023** | **644,377** | **100,000** | **744,377** |

The designated funds represent amounts committed by the Trustees to finance projects.

## 10. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following balances of grants held on trust to be applied for specific purposes:

| | Balance at 01/09/2023 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2024** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Wiltshire County Council | - | 1,253,054 | (1,253,054) | - |
| Schoolzone | - | 100 | (100) | - |
| Armed Forces Covenant grant | - | 59,560 | (59,560) | - |
| Lifetime Training | - | 2,000 | (2,000) | - |
| Little Troopers | 2,000 | - | - | 2,000 |
| Department of Education | | 1,500 | (1,500) | - |
| Swift provide charity | - | 40 | (40) | - |
| | 2,000 | 1,316,254 | (1,316,254) | 2,000 |

Restricted funds details

- Wiltshire County Council funds are used to support the education of students.
- Armed forces covenant was funding for the Playground area in the Haig and £2560.05 remainder for Caterpillas from previous year.
- Schoolzone £100 for taking part in a survey.
- Lifetime training - funding for employees doing training.
- Department for Education is for the training undertaken by staff from this training provider.
- Swift provide charity donations £10 for 4 months.
- Little Troopers is a donation due to their closure to be spent on a project.

Comparative restricted funds for the year ended 31 August 2023:

| | Balance at 01/09/2022 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2023** |
|---|---|---|---|---|
| | £ | £ | £ | |
| | - | 1,039,393 | (1,039,393) | - |
| Armed Forces Covenant grant | - | 48,641 | (48,641) | - |
| DBS FIN Grant | - | 3,000 | (3,000) | - |
| Little Troopers | 2,000 | - | - | 2,000 |
| Aspire Training | - | 1,000 | (1,000) | - |
| Showcase Training | - | 500 | (500) | - |
| | 2,000 | 1,092,534 | (1,092,534) | 2,000 |

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 280,825 | 754,900 | 57,854 | **977,871** |
| Restricted funds | - | 2,000 | - | **2,000** |
| Balance at 31 August 2024 | 280,825 | 756,900 | 57,854 | **979,871** |

Comparative analysis of net assets between funds for the year ended 31 August 2023:

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 255,438 | 565,263 | 76,324 | **744,377** |
| Restricted funds | - | 2,000 | - | **2,000** |
| Balance as at 31st August 2023 | 255,438 | 567,263 | 76,324 | **746,377** |

## 12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2024 the total of future minimum lease payments under non-cancellable operating leases was:

| | 2024 | 2023 |
|---|---|---|
| Amounts due within one year | **3,095** | 3,001 |
| Amount due between one and five years | **4,806** | 4,806 |
| | **7,901** | **7,807** |

## 14. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | | 2023 | | |
|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** |
| **INCOME AND ENDOWMENTS FROM:** | | | | |
| Donations and legacies | 2 | - | 53,141 | 53,141 |
| Charitbale activities | | | | |
| Attendeance fees | 3 | 1,553,464 | 1,039,393 | 2,592,857 |
| Other trading activities | | | | |
| Fundraising | | 2,101 | - | 2,101 |
| **Total income** | | 1,555,565 | 1,092,534 | 2,648,099 |
| **EXPENDITURE ON:** | | | | |
| Charitable activities | 4 | 1,525,253 | 1,092,534 | 2,617,787 |
| **Total expenditure** | | 1,525,253 | 1,092,534 | 2,617,787 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **30,312** | **-** | **30,312** |
| Net gains on investments | 7 | (14,389) | - | (14,389) |
| **NET INCOME** | | **15,923** | **-** | **15,923** |
| Total funds brought forward at 1 September 2021 | | 728,454 | 2,000 | 730,454 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2023** | | **744,377** | **2,000** | **746,377** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS AND PLAY**

England & Wales - Charity number 1079392

# Accounts

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

# FOR

# TNB GARRISON EARLY YEARS & PLAY

**Charity number: 1079392**

TNB GARRISON EARLY YEARS & PLAY

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for the year ended 31 August 2023


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**TNB GARRISON EARLY YEARS & PLAY**
**Company information**

**FOR THE YEAR ENDED 31 AUGUST 2023**

| | | |
|---|---|---|
| **TRUSTEES** | Maj Victoria Seth | Chairman and Garrison representative |
| | Lt Col Janice Dodd | Trustee and secretary |
| | Damion Baines | Safeguarding Trustee |
| | Victoria Simpson | Parent representative (Treasurer) |
| | Steven Pople | Trusteee (appointed 7 March 2023) |
| | Natalie Carnall | Treasurer (resigned 31 October 2022) |
| **SENIOR MANAGEMENT:** | Sarah Hawkins | Executive Co-ordinator |
| | Alison Mellor | Finance, Payroll and Administrative manager |
| **CHARITY OFFICES** | 1-2 St Andrews Road<br>Tidworth<br>SP9 7EP | |
| **REGISTERED CHARITY NUMBER:** | 1079392<br>(Member of Pre-School Learning Alliance, PLA, NDNA) | |
| **AUDITORS:** | Fawcetts LLP<br>Chartered Accountants and Statutory Auditors<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR | |
| **BANKERS:** | Lloyds Bank PLC<br>PO Box 1000<br>Andover<br>BX1 1LT | |
| **INSURANCE BROKERS:** | Blackrock Investment Management (UK) Ltd<br>PO Box 545<br>Darlington<br>DL1 9TQ | |

## TNB GARRISON EARLY YEARS & PLAY

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

The members of the Management Committee (who are also the Trustees of the charity) present their report with the financial statements of the Charity for the year ended 31 August 2023.

### INTRODUCTION

TNB Garrison Early Years and Play (TNB) was registered as a charity in February 2000. It has existed for over twenty years and provides quality childcare for both military and civilian families in and around Salisbury Plain.

TNB is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings organised and delivered through Wiltshire Council or the children centre for meeting and/or training on safeguarding, special educational needs and disability (SEND) delivered though Wiltshire Council or the children centre. The settings receive some support from Wiltshire Council Early Years team.

### CHAIRMAN'S REPORT

On behalf of the Board of Trustees, we are pleased to present the Annual Report for 2022-23

This year has been a positive year for the charity. We have unfortunately seen little national shift in the tougher areas outlined below but our strengths continued to shine through resulting in an overall stable year, which is reassuring for all.

As alluded to the national picture for recruitment has changed little from last year and is having a huge impact across the early year's settings. TNB are faring well in terms of staff numbers, but child spaces have had to be reduced as we continue to carry gaps. We have worked hard this year on developing a retention policy and apprenticeship scheme of which we are proud and believe to be industry leading. I look forward to seeing the positive impact of these over the coming months.

Balancing the cost-of-living crisis for our families against increases in the living wage and preparing for being Defence Infrastructure Organisation (DIO) remains a challenge, but again, one we believe we are managing well. We have regrettably had to put up fees to accommodate these changes, but we are assured that we remain competitive in our pricing structure whilst ensuring that our staff are paid fairly for the excellent work they do.

TNB continues with strong leadership, a hard-working and agile teams who continue to offer fantastic levels of care and development to children of the forces and civilian communities of Salisbury plain.

**Reputation**

Within the community, the reputation of the charity remains extremely positive with many families recommending the settings to others for the high standards of care and the support offered to the children and their families. We also continue to have many families bringing siblings to the settings or returning to the settings once they move back in to the area because of the high standards and the positive relationships the teams strive to make with families. The managers continue to reflect on practice within the settings and the educators work closely with families to ensure each child makes progress and is successful in their learning and development.

We are exceptionally proud of the positive relationships and engagement we continue to develop with outside professionals. This has ensured children and families receive the support they need, especially those children with additional needs. The managers continue to build positive relationships with the children centres and schools to ensure support for parents and positive transitions for the children as they move onto schools.

**Staffing**

TNB continue to be grateful for the committed and caring team of incredible educators who work tirelessly for the benefit of the children and families. The charity and settings are led by an extremely knowledgeable, hardworking, and dedicated management team who lead, train, support and encourage their teams to be their very best. TNB are fortunate to have a small team of trustees who volunteer their time and energies to provide support and guidance to the executive coordinator. Collectively the team ensures the charity continues to deliver the very best childcare and early years education to the children within the Salisbury Plain.

## TNB GARRISON EARLY YEARS & PLAY

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

TNB are extremely proud of the positive reputation for being a good, fair, and supportive employer and continue to be recommended to others working or seeking employment within early years. TNB has always recognised the importance of a knowledgeable, skilled, and supported workforce and has continued to reflect this with the care offered to the teams.

Following the feedback from the wider team, a new performance related pay system has been introduced. This enables employees to be rewarded for their excellent work. The scheme was initially introduced and trialled for the managers and will be cascaded down to all employees.

In a very stable management team, we bid farewell to the manager at Noah's Ark having been in post for eight years and welcomed a new manager. Having reflected on the management induction process, this has been significantly improved and thanks to the managers at St Andrews and Caterpillas, the new manager at Noah's Ark received an extremely thorough induction process and was very well supported which has seen her grow and develop into her new role throughout the year.

A summer TNB party was held at a local venue and was a great success with lots of staff attending. Once again thanks go to the finance manager and manager at St Andrews for organising this and for all those that made it such a successful event.

**Staff Training**

It was wonderful to reinstate the TNB training day having had to postpone this during covid. It was great to get the whole wider TNB team back together and there was a fantastic buzz about the Garrison Theatre. The guest speaker was Alice Sharp and she inspired and enthused about early years and provided countless opportunities to encourage creativity and curiosity. We were extremely fortunate to be able to offer a vast array of training opportunities for the team thanks to the huge efforts of willing and very capable course leaders who presented workshops on supporting children with additional needs, leadership and management, health and safety and loose parts play. The training day was also a time of celebration, and we were both proud and extremely grateful to thank some amazing, talented team who go out of their way to support the children, the settings and families with whom they work. The impact of Alice Sharp has already been felt and in recognition of this and to ensure the settings continue to be inspired and encouraged to develop their practice further, we have extended our training and signed all settings up for the Adventures with Alice programme.

Many of the setting SENCOs began Department for Education (DfE) SENCO training this year and this has had a positive impact in the support given to the children. This training continues to be cascaded within the settings.

In addition to online training via Noodle Now, Flick and the NDNA, managers have provided face to face training sessions held during inset days and staff meetings. All teams continue to receive safeguarding training and paediatric first aid training is held periodically to meet the aim that all team members are trained in paediatric first aid. Thanks to the finance/office manager for organising this and for the team at Tree Tots for facilitating this regular training.

**Resources**

A competition was launched in association with Chetwynd Little Troopers Nursery and Preschool for £2000. This was an exciting way to bring something positive following the closure of Chetwyn Little Troopers. There were applications from all seven settings and the ex-trustees of the Chetwynd charity were able to select their award-winning schemes. Larkhill Garrison Nursery and St Andrew both benefited from this.

**Infrastructure**

Sadly, this year there were break ins at Noah's Ark, St Andrews, and Larkhill Garrison Nursery. The disruption to the children and families and the damage to the buildings were heartbreaking. Thankfully little money was taken but the loss to the children and staff team was far greater with the safety and pride the teams put into their settings being taken.

The Haig moved out from their premises and moved into temporary accommodation on camp. Thanks to the team at DIO and Aspire for the support in managing this move and helping to create a welcoming, inviting special place for the children and team in the meantime.

Caterpillas successfully applied for Covenant grant funding to improve their outside area and work has begun on removing the existing structures and flooring. The team is looking forward to using this improved space with the children.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

**Challenges**

Recruitment has remained a challenge this year and mirrors the national employment crisis within early years. Some posts have received no applicants which has never happened before. This has impacted on the number of childcare spaces we have been able to offer as we continue to cap the numbers of children because of shortages of qualified educators within some teams.

Shortages of specialist school spaces and the delay in outside agencies sharing information with parents about school placements for children with additional needs has been frustrating. Despite the incredible efforts of the managers, the SENCOs and the teams working with these families, it is hard to support transition and make the move onto school successful without a guaranteed school place. The settings continue to work very closely with the Wiltshire early years inclusion advisors to provide all children with the very best opportunities and our sincere thanks goes to them for their tireless work to support the children and the settings.

**Financial Accountability**

This year has been as TNBEYP expected, the charity is financially overcoming the challenges associated with the pandemic. TNBEYP has no debtors from this current year and the policy 'no pay no stay' introduced over six years ago is now proving to be most effective. Managers continue to be supported by the Executive Coordinator and Finance Manager. The auditor commended TNBEYP on its sound financial practices and strong internal processes. Internal audits continue to be undertaken, finance inductions for all new staff and data processes to enable a firm hold on all spending.

Unfortunately, the aftermath of the pandemic still has an impact on staff recruitment which in turn impacts the number of children that the nurseries are able to take. A salary increase had to be factored in due to the Living wage rise in April 2023, this in turn had a knock on effect and the hourly rate had to increase to enable TNBEYP to facilitate the wage increase as per government legislation. The living wage will continue to have an impact on our finances, as it has been forecast that the living wage for over 23-year olds will be at least £10.50 per hour by 2025, we now know that this forecast has increased considerably. We will continue to monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNBEYP to grow whilst continuing to provide affordable & quality childcare for our families. Going forward we have to mindful that the introduction of leases and payment of utilities still remains on the horizon and will have an effect on the charity's reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution, Objects and Policies**

This organisation is an unincorporated charity, which is governed by the Tri-Service Constitution. The Board of Trustees is made up of parents of children attending settings, Garrison representatives, representatives from the local community and others with Early Years specialities. Trustee meetings take place at least once a term. At these meetings, policy decisions are made using information and recommendations provided from the executive coordinator's regular visits to the settings and the monthly managers' meetings.

**Trustee Induction and Training**

New Trustees are provided with the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessment and business plan and copies of all AFF publications and Quarterly Report. Trustees are encouraged to attend appropriate external training events and when possible, encouraged to visit the settings on an annual rota so they gain an understanding of the ethos and strengths of each setting.

**Principle Source of Funding**

Principally, funding comes from the Government through the local authority (Wiltshire Council). EYS can be paid 15 hours per week, term time only, for 2-year-old children who meet the current criteria. Universal 15-hour funding is also received for all children aged 3 to 4 years old in the term after their third birthday. If the parent(s) meet a set criterion, they are also able to receive an extended 15 hours giving them a total of 30 hours funded hours. EYS may also receive money from fees paid by parents. The Early Year's Pupil Premium (EYPP) is additional funding for EYS to improve the education they provide for disadvantaged 3-4-year-olds. All 3-4-year-olds in state-funded early education will attract EYPP funding if they meet at least 1 of the criteria stated by the government. The unrestricted income is used to pay staff salaries, purchase equipment, pay for training and running costs to provide the excellent childcare the charity strives to achieve.

**Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. If the facility attracted lease charges, fees would have to be increased. Systems and procedures are in place to monitor health and safety issues with daily checks on equipment, surroundings and a full induction is given to staff, additionally termly health & safety checks are now being carried out by the finance & office manager. Parents are provided with detailed policies on every aspect of running the EYS, which they sign and show they have accepted. Insurance policies are reviewed annually.

## ACHIEVEMENTS AND PERFORMANCE

**Group membership**

**Caterpillas Under 5's** **Manager – Melanie Robertson**

### Growth and overall occupancy

At the start of the Autumn term 2022, Caterpillas was at full capacity for morning sessions in all three rooms with just afternoon spaces available. As the academic year progressed, all three rooms were at full capacity with 70 children attending each session and 104 children on roll. We had made the decision to enable parents to drop off and collect at the main entrance through the corridor to build parent partnership and support the children. Children made good progress through all rooms and staff supported this through Blast, nurturing groups and Challenging Minds to support more able children to excel and achieve.

### Celebrations throughout the year

Caterpillas engaged in lots of celebrations throughout the year. We paid respects at the loss of her Majesty Queen Elizabeth but celebrated with a party at King Charles' coronation. We celebrated lots of around the world festivals such as Diwali, Eid, Holi, YOM, Kippur (Dashain/Dussehra). Lots of our parents brought in food for the children and staff to help celebrate these important festivals. Each pre-school group made their own dragon heads and conducted a dance to celebrate Chinese New Year. At Remembrance the children throughout the setting made their own poppy wreaths and staff and children went for the ceremony at the memorial in Tidworth to pay respects to our fallen soldiers.

### SEND

Caterpillas had six children at the start of the academic year who had inclusion support funding. Educators and lead educators identified children who needed support and the SENCO engaged and supported parents in getting referrals in place to enable progression. The SENCO had over twenty-six children at SEN support, five educational health care plans (EHCP) requests were made, and the setting and SENCO supported both children and parents through the next steps and referral process. Lots of My Support plans were implemented to support needs and speech and language therapy (SALT) referrals were made.

### Staffing

Caterpillas started the new academic year with a new lead educator in Glow worms' room, a member of staff returning after maternity leave and full staff. We had more unqualified staff than we had previously but two signed up to undertake their level 3 qualifications. Caterpillas lost a member of Glow worms' staff in March and recruitment was difficult. We had lots of staff shortages throughout the year which impacted on morale and well-being. Support was continually given to staff under difficult circumstances of long-term sickness, staff shortages and covering different rooms/areas. The team has always continued to support the children under challenging times.

### Training

All lead educators completed Mental Health first Aid training which has been beneficial for supporting both staff and parents. The Children Centre delivered Five to Thrive training for all the staff, and the management team completed the in-depth course through the local authority. The SENCO attended SENCO cluster meetings and the preschool lead educator attended the subitising workshops which were then fed back to the team. The team also undertook training on High Scope behaviour management, wellbeing, and identification of support for others, safeguarding, preparing for OFSTED and British values alongside lots of Noodle Now courses to support job roles. We also had our fantastic TNB training day with lots of workshops and the wonderful Alice Sharp delivering training.

**Parent feedback**
Caterpillas received lots of positive comments from parents and to support staff morale we made a folder of everything that was sent.

"Thank you all so much for helping to build her social confidence. We have noticed a big difference and thank you for all the hard with her it is really appreciated.

"Thank you all again for everything that you do for my two little ones you are all amazing".

Both the manager and deputy manager welcome the children and families into the setting every day. This has proved to be invaluable in building positive parent partnerships and has ensured the setting are able to offer support to parents or carers who may need it.

**Outside agency feedback**
Caterpillas had lots of outside agency involvement and worked closely with different professionals.

"I can't support anywhere else as you already have everything in place to support."
District Specialist Centre.

"You all work so closely together to ensure the children with speech and language difficulties make good progress."
Speech and language therapist.

"Can we use your 'My Support Plan' and EHCP as a template to support other settings."
Early Years Inclusion Officer

**The Haig Day Nursery** **Manager – Trudi Murphy**

**Changes to the nursery environment**
Management and lead educators worked extremely hard to pack the nursery up ready to move into the green cabin in camp in preparation for the scheduled building refurbishment. The temporary nursery is very different from the Haig and lots of adjustments have been made to create a safe welcoming nursery environment. We have had positive feedback from the parents about how hard all the staff have worked to achieve a welcoming environment in a building that was once an office space.

**Growth and overall occupancy**
Occupancy over the year was good, however as from April 2023 we began capping the numbers ready for the move to the temporary portacabin. In August we were at full occupancy for the new space and had a long waiting list.

**Celebrations throughout the year**
In March we celebrated Mother's Day. We invited mums who bought along grandmothers and aunties. The afternoon began with activities in each room giving the guests the opportunity to take part in arts and crafts with their children. Afterwards we served a high tea in the hall which included a choice of sandwiches, homemade scones served with clotted cream and jam and other cakes.

We celebrated Easter with an Easter Egg Hunt and Easter Bonnet Competition which the parents were very competitive with.

In June we celebrated the King's Coronation. We held a party in the hall for all the children. They made flags, banners and hats and each child was given a commemorative medal keepsake. We also held a raffle for a commemorative hamper which included a teddy, biscuits, sweets, and flags.

In July we held a graduation for the school leavers. This year we were able to invite the parents and guests to join in with the celebration of their children graduating. We held it in the pre-school garden under the tree to keep everyone cool. The children's

key person spoke about each individual child celebrating their journey through the nursery. Each child was given a scroll, photo book and a party bag full of goodies. The families enjoyed a lovely picnic to celebrate the graduation which was provided by the nursery. The following day the children had experienced the children's entertainer Magician Dave.

We had two members of staff return after maternity leave bring their babies with them.

For Christmas celebrations, the children took part in group singing followed by Christmas dinner and a visit from the Magician Dave that the children always thoroughly enjoy. Santa made an appearance with his elf.

**Training**
The SENCo started the Department of Education Early Years SENCo Level 3 training in May and this was completed in August which has had a positive impact on the setting. The SEND policy has now been changed to make it clearer to parents and carers on what SEN support we provide at the Haig. The TNB training day with Alice Sharpe was a great success leaving all the staff feeling motivated and inspired. Two members of staff have started their level 3 qualifications. Three staff undertook refresher first aid training. All staff continue to complete their mandatory training.

**SEND**
The SENCO has built positive and trusting relationships with the families she has worked with; they always say how grateful they are for her help and support and say they don't know what they would do without her. As a setting we are extremely grateful for her hard work and knowledge. Throughout the year the SENCO successfully transitioned two children into specialist provision primary school. She supported staff in embedding strategies such as heavy work and self-regulation activities into the setting. The SENCO supported individual children and their families in transitioning to the temporary nursery building, providing social stories, photos, and visits.

**Parent feedback**
We received lots of positive feedback from parents in leaving cards please see below:

"To Everyone at the Haig, thank you so much for everything you have done for our boys over the last 18 months. They have both loved their time at the Haig and have come on so much! We are all very sad to be leaving. Wishing you all the very best".

"Thank you for everything you've done for us. Our son has enjoyed the time spent in the Owls room."

"Thank you for supporting me and teaching me ever since I was 6 months old. I will miss you all and look forward to bumping into you in the future."

"Thank you all you have taught me and for your patience with my enthusiasm whether that is in the garden, telling stories or sharing the bikes, Love your pocket rocket."

**Larkhill Garrison Nursery** **Manager – Natalie Woodward**

**Growth and overall occupancy**
The nursery continues to be very busy with waiting lists for both rooms.

**Celebrations throughout the year**
We have enjoyed having our families join us to celebrate special events such as Month of the Military Child, Mother's Day, Father's Day, Pride, Eid, Dashain, Remembrance and the Coronation. Parents and children enjoyed tea parties, junk modelling activities and quality time was spent with each other.

The children made a card for the late Queen, that was taken and laid at the gates of Windsor Palace.



The setting celebrated an amazing Ofsted report. We are delighted that the report captured the hard work, ethos and success of the setting, achieving a 'Good' rating in all areas. We are extremely proud to be part of such an amazing team.

We ended the year with a Graduation for school leavers. The children celebrated with staff and their families, reminiscing with families and educators of their time spent at the nursery. It once again was an emotional evening full of joy and laughter.

At the beginning of the academic year, we wanted to develop our own self-evaluation form that would impact changes and celebrate success. We are delighted and extremely proud of our handwork and commitment that we put in. We feel it has made a positive impact to our practice and even more importantly the progress children have made.

Staff were set challenges to develop the garden. The outcome was truly magical, from a garden that looked a little tired, to place of curiosity and tranquil.

**Training**

The lead educators attended Mental Health First Aid training and staff feel more confident to support each other and families. It also helped them recognise their own wellbeing and the importance of looking after themselves to support others.

All staff attended the TNB training day. This was such a huge success that excited and motivated positive changes to our practice. The impact of the training was simply amazing, providing staff with a much-needed confidence boost. New members off staff were so excited to share what they had learnt, empowering them to try new ideas.

Four members of staff attended First Aid training. This has helped those new staff understand their role as a first aider.

Staff continue to access Noodle Now online training such as, Safeguarding, British Values and Prevent, Health and Safety, Food Hygiene and FGM. This keeps staff relevant and up to date to maintain a high standard of care.

**SEN**

It has been an exceptionally busy year for the SENCo. We have a record number of children with significant and diverse needs. The setting has had to adapt the way it looks and runs in order to meet the needs of all children and to support development of all children in all areas. The SENCo has completed three EHCNA requests and one submitted earlier this year has been granted. She has also worked hard to support parents identify and work alongside the setting to improve the children's outcomes, indeed, her work is mentioned in the recent Ofsted report. The setting has also been in receipt of inclusion support funding (ISF) for seven children. Happily, some of the children that have had referrals made for them are no longer requiring support from outside agencies, others have gone on to have a clear diagnosis and targeted support to move on to school.

We continue to be a culturally diverse setting, celebrating a broad range of cultures, religions, and languages.

**Safeguarding**

The setting has supported a lot of families through safeguarding concerns, continuing to work with outside professionals to improve outcomes for the children and their families.

Thankfully, our safeguarding concerns have been reduced and there has been lots of successful signposting and support to ensure the children concerned continue to thrive and make excellent progress.

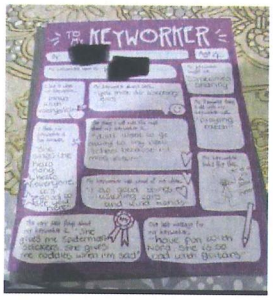
The Ofsted inspector referred to or safeguarding practices as, "Rock solid".

**Parent feedback**
At Larkhill Garrison Nursery we believe in order to improve outcomes for children, it's vitally important that we support parents. We have worked incredibly hard to build good relationships with our parents. We have provided much needed support and guidance in a garrison, where at times it can be lonely and isolating. We have provided opportunities for parents to talk through concerns, signposting to other agencies and when possible, accompanying them to groups to help give parents the confidence they need to support their children.

"Thank you for your love, enthusiasm, and commitment not only to xxx but our whole family. It has been a true pleasure knowing you and we will miss seeing you every week. Los of love and appreciation to the best manager a nursery could ever wish for."

"Thank you for making xx nursery journey so much fun! Thank you for all the times you have supported me too with any parenting struggles or concerns. You've always listened, never judged, and given the best advice. I appreciate it so much."

"It's with great sadness that xxx times has come to an end. Since starting in January 22, she has grown and learnt so much. I really believe this its largely down to her key workers who have been such a support – particularly during my husband's deployment. You all do a wonderful job, and I couldn't have asked a kinder, more fun, or more engaging environment for xx first setting."






**Noah's Ark Under 5's** **Manager – Emma Page**

**Growth and overall occupancy:**
Noah's Ark started the new academic year with low numbers due to a large cohort of children going off to school and children leaving due to postings. This slowly picked up and we started to see an improvement by November. Our numbers continued to grow, and we found ourselves full for the staff we had. We are ending the academic year with children on our waiting list and a healthy number of children returning to us. We are looking forward to a good, busy year here at Noah's Ark.

**Celebrations throughout the year:**
On Friday 23rd of June we welcomed all our family and friends to the setting for our garden grand opening. We also welcomed Debra Barton, Early Years Specialist lead from the MOD. All the parents and children had seen the transformation of our garden, and it was lovely that we got to celebrate its completion with our families. It was a very successful day with lots of activities including a very popular raffle (we had lots of donations from local businesses), a bouncy castle (donated by the local welfare team), face painting, ice lollies and our lovely cook sold hot dogs and freshly made waffles. We raised over £500 to be able to use for new resources for our setting. The day enabled parents to come together to form friendships. These friendships then developed at the nursery's other gatherings held throughout the year.

We welcomed our parents back in for parent's afternoon, so they could get an update on their child's progress and development. This was the first time since covid that we had been able to do this. The parents really enjoyed coming into the setting, seeing the staff and enjoying a lovely piece of cake freshly made by our cook, Rachel.

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

An apprentice completed her level 3 training and is now a fully qualified Early Years Educator. She started at one of our sister settings when she was just 1 year old, and it has been amazing to know her roots started with TNB and how she has blossomed into the role.

We enrolled back on to the Bristol Standard quality improvement framework to reflect on our strengths and look at targets to improve on. This is an annual cycle in which we will be on for 3 years.

**Staffing**
We started the academic year with the previous manager leaving after 8 years. It was a big change to the setting, but a smooth handover and the new manager's extensive knowledge of the setting (having previously been the deputy), ensured she settled well into her new role. This then meant we had to find a replacement for the deputy manager role. The successful candidate has proven to be a real natural in the role and together they are leading the setting well.

We welcomed an educator back after her maternity leave and she has settled back to the setting well, as has her son in our baby room.

We ended the academic year with all three of our lead educators handing their notices in to go onto new jobs. We successfully appointed a new lead educator for the 2-3 year area. The deputy (due to her extensive preschool lead educator experience) will be over seeing our pre-school until we have found a suitable candidate for the role. We also successfully employed three new members of staff, all were qualified level 3 early years educators, to be able to start in September. We look forward to them joining the team.

**Training**
This year we saw the return of our annual TNB training day that all our staff thoroughly enjoyed! We have also had training days throughout the year where we did safeguarding training, child development, meaningful observations, curriculum, and planning. We continue to monitor where there are gaps within staff knowledge and understanding to ensure training is planned for the following year.

We have also seen two staff members enrol in their level 3 and look forward to supporting them throughout their learning journey.

**SEND**
The deputy took over the SENCo role at Noah's Ark in September. She completed the DofE level 3 Early Years SENCo qualification along with courses ran by Wiltshire Council.

We have seen high levels of SEN within the setting this year, mainly speech and language and autistic spectrum disorder (ASD) but also in their personal social and emotional development. Lots of support has gone in for these children through inclusion support and developmentally appropriate activities following their interests. We have also completed 3 EHCPNA requests for children going on to school.

**Parent Feedback following parent surveys and cards we received.**
"Thank you so much for all your work and effort over the years. You have felt like second parents at times."

"Thank you so much for all your hard work in making the nursery such a wonderful place."

"Thank you for your love, affection, friendship, support, and all you did."

"I just want to write a big THANK YOU to everybody at Noah's Ark. You have been an outstanding nursery for both my girls. They have learnt so much, grew their wings and had so much fun. Everybody at Noah's is so friendly, supportive, and just overall fab! From the support with us as a family, to the girls, I just can't thank you all enough. The bonds they have made with the team from hairdressing to cuddles to building up their confidence, thank you for everything. It's a hard goodbye but it is a see you soon. Wish the nursery all the luck and keep doing you guys as I highly recommend you to anybody who would ask. Thank you again, and I appreciate you all and for everything you've done. You all should be very proud of yourselves with your hard work you put into the nursery. Couldn't ask for a better team to take care of my children. "

**TNB GARRISON EARLY YEARS & PLAY**

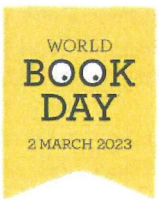
**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2023**

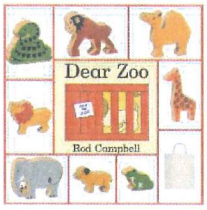
**Paddington PlayStation Day Nursery** **Manager – Stephanie Ball**

**Growth and overall occupancy**
Occupancy September 2022 – October 2022 was high, and the nursery was fully staffed. Due to several children in the baby room leaving due to postings and two staff members leaving and not being able to recruit, it was decided that the baby room's numbers would be capped at six children instead of nine. Thursday and Friday saw low numbers in babies for the remainder of the year, while the preschool and the two-three room thrived.

**Celebrations throughout the year**
Our annual Bedtime Story event in December saw parents returning to the nursery. It was great to see so many families joining us for the evening and we received lots of positive comments. In February the pre-school held a spa day for Children's Mental Health Week and in March the whole nursery celebrated World Book Day. Other celebrations included a Father's Day BBQ, a picnic for the King's Coronation and graduation.





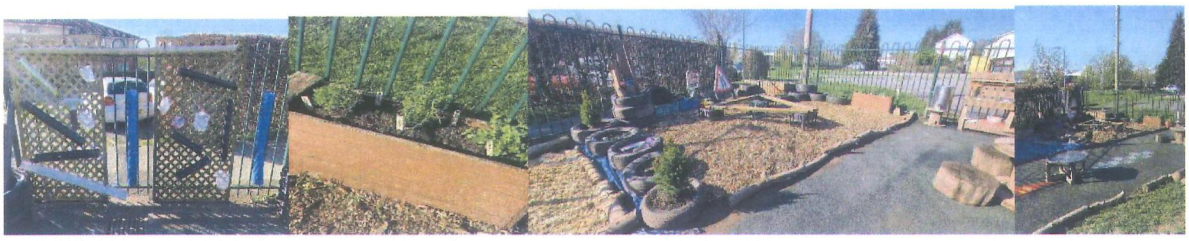

In March the nursery held a Mother's Day afternoon tea event which was well attended and Mark Fell, a local photographer, attended taking some lovely photos of mums with their children. We held a raffle which raised £110 which was used to buy equipment for the gardens.



To celebrate Easter the staff and children went on an Easter Egg hunt at Tedworth House. The children have been visiting the grounds all year and looking at changes to the environment, including the trees and the river.



Over the Easter holiday, staff worked hard to update the preschool garden, digging a large sandpit, building a water wall, replacing over a ton of bark in the construction area, re-grassing the hill and planting a variety of herbs and flowers, while a new back fence was installed by Aspire. The children have loved the changes to the area and have spent very little time inside this summer preferring to play and eat outdoors.



In June the manager, deputy manager, a lead educator, an educator, and an inclusion support worker did a 15,000-foot parachute jump and raised over £1,500 for the baby's garden.

**SEND**

The number of children with SEND has been high, with four children receiving Inclusion Support Funding, four having EHCP's completed, and seven My Support Plans. We currently have a total of eleven children receiving support from outside agencies and twelve children with EAL.

**Staffing**

This year three team members left the nursery, one making the sad decision to leave work as she couldn't afford childcare, one to go on a religious mission for 18 months and another leaving the area. We have been lucky in replacing two out of the three staff with qualified experienced practitioners who have slotted straight into the team.

Management have provided the team with Christmas gifts, feel good snacks, flowers, and Easter Eggs to let them know they are appreciated. On training days staff have been provided with a cooked breakfast courtesy of our cook.

A Paddington's educator was awarded TNB Employee of the Year for all her hard work, commitment, and support. She was awarded flowers and a voucher at the TNB training day as a means of saying congratulations and thank you.

**Training**

The lead educator in our 2-3 room and the manager took part in Tuning into Two Year Olds project which consisted of three full day sessions, with early years advisory teacher visits. The project saw positive benefits to the environment, (the outside classroom was turned into a heuristic play space) the staff, (staff received training on positive observations) and the children (children benefitted from staff's better understanding of development and schemas, as well as them being able to recognise children's sparks of interest).

All staff kept up to date with core courses using Noodle Now and used staff meetings to improve safeguarding knowledge. The deputy manager created a question box to challenge staff's safeguarding understanding and the staff researched questions to challenge the managers. The manager attended early years forums and SENCO cluster meetings.

Three members of staff completed Five-to-Thrive training and the manager completed all Dingly's Promise courses.

One staff member completed, and one staff member started their NVQ level 3. The manager and deputy began undertaking their NPQEYL and another staff member began her level 3 early years SENCO qualification.

Staff attended the TNB Training Day and were in awe of Alice Sharp. The manager delivered a workshop on Making Observations Count.

**Professional and Parent feedback**

"I love that the staff allow children with SEND to self-soothe and express themselves in the way they want, the environment is set up for them and the staff really support their needs."
Early Years Inclusion Advisor 15/07/23

"I wanted to email you to thank you for all the hard work you have put into these children coming to school. We are all so pleased at such a fantastic intake! They are all so independent and are ready to learn. We have really noticed how kind they are to each other with their kind hands, kind words and kind feet."
Feeder School Teacher, Clarendon Infant School 09/09/2023

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

"Thank you so much for everything the nursery has done for the children while they have been with you, we are really happy with their progress."
E.B., Parent 05/01/2023

"Thank you so much for you and your amazing team we are very sad that tomorrow is N's last day but so glad he was able to experience a long time with you all thank you for making everyday fun for him."
B.C., Parent 29/03/23

"We are so grateful to hear about L He has shown lots of developments in his life apart from being talkative ha-ha anyway we as mum and dad like to thank all the teachers for your kind support through the year. It's been flying so fast. We are looking forward to the next school term. Thank you all so much."
J.B., Parent 21/07/2023

One of our parents held a bake-sale at the nursery where she sold cakes that her and other parents had made. She worked tirelessly all day raising an incredible £140.20 towards the baby garden.



**St Andrews Preschool and Jammie Dodgers ASC** **Manager – Louise Chant**

**Growth and overall occupancy**
The manager has continued to carefully manage the occupancy this academic year. Due to the recruitment and retention issues, we were not able to fill to our maximum capacity. It took a little over seven months to recruit a lead educator for our Explorers. This person then left before the end of probation, and we have been unable to fill this post despite several rounds of interviews. The settings deputy manager has undertaken this role to fill this gap. The setting has had better retention this year and has had two staff members complete their first year.

**Celebrations throughout the year**
In term 1, we welcomed new children and parents into the setting after the summer. The theme for partnership work was Stories and Rhymes. We invited parents to join us for interactive story bags sessions to empower parents to make every connection count. The setting took part in the Salvation Army's, 'A Toy for Every Child' appeal. The parents, children and staff were very generous with their donations of gifts and were elated to deliver a car full of gifts to be distributed within our local community. In December the children were paid a flying visit by Father Christmas. He delivered chocolate treats to thank them for their good deeds! The children performed a Christmas Play for their parents and family members.



In term 2, our focus was health and wellbeing. The children baked healthy treats and served afternoon tea to their mummies for Mother's Day. The children also took part in hatching ducklings which brought the topic of lifecycles to life. They learnt what is needed to care for animals and themselves. The setting continued to support parents by holding fortnightly clothing exchange and weekly surplus food donations. We also celebrated King Charles' Coronation.



Term 3 was a very busy term with lots going on. Firstly, we celebrated Month of the Military Child by having a 'Purple Fun week'. We planted and attended to our vegetable patch. We held a Father's Day Forest activity day, a sponsored sports week and raised £330 for new physical development equipment. We ended the term with a fun week that included a visit from a magician and a disco!



The setting commissioned a new logo that better reflected their service, each child representing each age group they cater for. The setting manager and the finance / office manager led the changes of the current supervision and pay model across the charity.

**Training**

The team had training on SEND graduated response, STEM learning, Loose Parts Play, Online Safety, Providing Challenging activities, Neglect, outdoor provision and effective teaching. The majority of the training was delivered inhouse by the setting manager. The manager delivered Leadership and Management training to the wider charity's lead educators at the TNB training day. The deputy manager has started her level 5 'Senior Practitioner' qualification. This has enabled her to support the lead educators and fine tune her everyday practice to improve parent relationships, especially those families with children with special educational needs. The setting manager provided a thorough induction, offered training and mentored the new Noah's Ark manager throughout this academic year.

**SEND**
The setting SENCo undertook the new DfE level 3 Early Years SENCo qualification. This has been invaluable for ensuring the setting's graduated responses has been able to successfully support twenty-three children. With high numbers of children with significant needs, the preschool rooms curriculum was adapted. This enabled smaller group specialist intervention and allowed small group work focused on the more able children who were in the minority. The SENCo successfully applied for four Education, Health and Care Plans (EHCPs) for children with very complex needs. The setting worked in conjunction with Salisbury and Devizes District Specialist Centres to support the children and to upskill staff. The early years educators worked very hard to support these children in the mainstream environment giving them a great start to their learning.

**Parent feedback**
We received the following feedback from parents:
"Thank you for the excellent support and care you have given to us."

"Thank you so much for your help and patience with A, for helping him settle and all the support you have given us all, forever appreciated!"

"We would like to thank you from the bottom of our hearts for taking in our M, teaching him and keeping him safe. We will surely miss seeing your wonderful faces."

"Thank you for everything you have done for both the children over the past couple of years of them being at St Andrew's. The gifts are just a small token of our appreciation for all the amazing hard work you do for all the children. AJ has absolutely loved his time with St Andrews and has lots of memories that we will all always treasure. You may only work with the children from young ages until they start their adventure of school but the amazing hard work and dedication of all the staff really does set the children up for their time at school. And you really are the start of their amazing adventure."

**Outside agency feedback**
The setting has strengthened their links within Wiltshire by attending network forum meetings for early years and SEND.

Early Years Inclusion Advisor
Grateful for LC skill sharing and she learns a lot when coming to the setting and would like the setting to share inclusive classroom ideas.

Early Year Advisory Teacher
Very impressed with settings new settling in procedure and would like to showcase this at a Local Authority Manager's briefing.

**Tree Tots Day Nursery** **Manager – Shirley Hitchmough**

We have remained a busy setting over the last academic year especially in our Acorn (baby room). While staffing remains an issue within the sector, we have been able to offer level 3 apprenticeship training to six staff.

We had our first Ofsted inspection on 21st September 2022. We were very happy to be awarded a good rating. The report was positive and constructive, nothing we cannot achieve in the future. The inspector commented, *"Parents value the care and education their children receive and speak highly of the care provided, especially regarding the outside area and forest school sessions."*

**Celebrations throughout the year**
The children visited the statue outside the British Legion in remembrance of our Queen Elizabeth's passing laying flowers that they bought from the supermarket.

The bakers amongst us made some delicious cakes to raise money for a Breast Cancer charity. This was in support of one of our families going through a difficult time. The family were so touched when we presented them with the £100 raised. Mum donated the funds to the hospital supporting her through her treatment.

As a predominantly military setting the children helped us remember those who fought for us during World War one by making poppies and talking about our parents as soldiers. We also decorated the grass verge outside the front of the nursery with large red poppies.




In November we hosted our first bedtime stories event which allowed the children and parents to come into the setting to enjoy stories the children have shown an interest in.





Forest school celebrated Chinese New Year of the Rabbit by making rabbit friendly pizzas, the children then proceeded to deliver them into the woods for a rabbit treat later once they had found them.

After the success of our first harvest from last year we now have an amazing poly tunnel which means each room can plant and grow whatever they want to. I have seen some lovely learning opportunities taking place.

Pudsey made an appearance to help us celebrate Children in Need. We had a whole day of fun activities.





Tree Tots held a Graduation Ceremony for twenty-three pre-schoolers moving on to 'Big School.' We celebrated all our time we had together slightly differently this year with a song performance 'We will rock you'. The children really enjoyed rocking out with their inflatable guitars.




We linked with a local farmer who kindly let one of his workers drive over in Tractor Ted. The whole setting enjoyed beeping the horn which was extremely loud. The farmer has also invited us to his farm for a visit so this is something we will be working towards in the future.



**Training**

The TNB training day was popular with all the staff. It was great to hear some of the feedback and the ideas for what the staff wanted to implement in their own rooms. My Deputy and I also held training sessions on Open Ended Play using Loose Parts.

We also had a whole setting Forest School taster day when we split into groups and were tasked with different activities such as Den Building, making our own pencils, cooking lunch on the open fire, making cups of tea with the kelly kettles. It was a great opportunity for all the girls to work together and learn more about their teams.





**SEND**

We had a new SENCO who has successfully completed her level 3 SENCO qualification. She has been putting her new knowledge to good use supporting our children in house and working closely with outside agencies.

We had eight children with a higher level of need requiring the support of outside agencies with four of these leaving with an ECHP. The SENCO also supported seven children with either Bucket Time or small group activities in our library.

**Parent feedback**

At Tree Tots we strive to include our parents in as much of their child's nursery journey as possible. We welcome constructive feedback and will always reflect and adapt whenever we can. This has been appreciated by our families especially when going through tough times. In a climate where mental ill health is increasing a listening ear has never been more important.

"Thank you for helping me grow and making each day so much fun, I've loved our forest school adventures".

"I can't thank you enough for all the kindness and support you have given to my son over the last year, he has come on so much and that would not have happened without you girls".

"The graduation was amazing, now I know why my little girl was practicing air guitar so much".

## TNB GARRISON EARLY YEARS & PLAY

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2023

**FINANCIAL REVIEW**

The groups run on a non-profitmaking, self-financing basis and sometimes run fundraising events for the enjoyment aspect, to raise money for other charities and the ability to purchase more equipment. 60% of our income came directly from parents in the form of cash, card payment, direct bank transfer or voucher. 40% of our income was from Wiltshire Council for the provision of free entitlement to families.

We accept payment in the form of debit card, direct bank transfer, voucher, and cash All managers have debit cards to ensure they have the means to purchase supplies for their settings. This is to limit the use of cash and further improve the audit trail.

The group continues to bank with Lloyds Bank. We are still using Xero as our accounts package; this has enabled us to import bank transactions directly for quicker processing. We use online banking to pay suppliers and process payroll. Any cash transactions are banked at Lloyds Bank in Amesbury.

The account is maintained by the present Finance Manager, overseen by the Executive Co-ordinator, and audited by Fawcetts LLP, Chartered Accountants and Registered Auditors.

At the end of the year the charity held investments with The Armed Forces Common Investment Fund (AFCIF) valued at £255,438.

The group currently benefit from free of charge usage of our buildings through the MOD and this results in lower overhead charges. The largest expense to the group is staff payroll costs which accounts for 86% of the total expenditure. However, this will not be the case for much longer as TNB are likely to be charged for this usage and there will also be additional costs that the Group will suffer as a consequence of having to relocate settings during renovation work. The relocation costs will be funded from retained funds.

**Reserves Policy**

The groups are required by the Charities Commission to have a reserves policy. The charity's reserve policy states two months wages will be ringfenced to ensure there is the financial capacity to pay staff in the event of redundancy or in the event rental costs are suddenly introduced. For these reasons, this significant amount of money must be kept within the bank account but cannot be used in the daily running of the charity.

**Responsibilities of the Trustees**

Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

In preparing those financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They 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.

**ON BEHALF OF THE TRUSTEES:**



Major Vicki Seth - CHAIRMAN

Dated: 2 Mar 24

## Report of the Independent Auditors
## To the Trustees of

## TNB GARRISON EARLY YEARS & PLAY

### Opinion

We have audited the financial statements of TNB Garrison Early Years and Play for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Auditors thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of the Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Identifying and assessing potential risks related to irregularities**

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, as set out in the auditor's responsibilities for the audit of the financial statements section, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

- the nature of the charity sector, control environment and financial performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

**Audit response to risks identified**

As a result of performing the above, we identified revenue and resource recognition as a key area related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- understanding the charity's revenue recognition policies and how they are applied, including the relevant controls and performing a walkthrough to validate our understanding.
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare revenue recognised against expectations and based on past experiences and management forecasts and investigated material divergencies by obtaining corroborative evidence.
- reading minutes of meetings of those charged with governance;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations. This included analysing and selecting journals for testing which appeared unusual in nature, either due to size, preparer or date of posting. To test their validity, we verified the journals to originating documentation.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP
Chartered Accountants & Statutory Auditors
Windover House, St Ann Street
Salisbury
SP1 2DR

Date: 4 March 2024

TNB GARRISON EARLY YEARS & PLAY
Statement of Financial Activities

FOR THE YEAR ENDED 31 AUGUST 2023

| | | 2023 | | | 2022 |
|---|---|---|---|---|---|
| INCOME AND EXPENDITURE | Note | Unrestricted £ | Restricted £ | Total £ | Total |
| **INCOME AND ENDOWMENTS FROM:** | | | | | |
| Donations and legacies | 2 | - | 53,141 | 53,141 | 52,088 |
| Charitbale activities | | | | | |
| Attendeance fees | 3 | 1,553,464 | 1,039,393 | 2,592,857 | 2,493,549 |
| Other trading activities | | | | | |
| Fundraising | | 2,101 | - | 2,101 | 227 |
| **Total income** | | 1,555,565 | 1,092,534 | 2,648,099 | 2,545,864 |
| **EXPENDITURE ON:** | | | | | |
| Charitable activities | 4 | 1,525,253 | 1,092,534 | 2,617,787 | 2,505,501 |
| **Total expenditure** | | 1,525,253 | 1,092,534 | 2,617,787 | 2,505,501 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **30,312** | **-** | **30,312** | **40,363** |
| Net gains/(losses) on investments | 7 | (14,389) | - | (14,389) | (10,859) |
| **NET INCOME** | | **15,923** | **-** | **15,923** | 29,504 |
| Total funds brought forward at 1 September 2022 | | 728,454 | 2,000 | 730,454 | 700,950 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2023** | | **744,377** | **2,000** | **746,377** | **730,454** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**

**Balance Sheet**

**As at 31 August 2023**

| | Note | 2023 £ | 2022 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Investments | 7 | 255,438 | 269,827 |
| **Current assets** | | | |
| Cash at bank and in hand | | 567,263 | 538,243 |
| **Liabilities** | | | |
| Creditors: Amounts due within one year | 8 | 76,324 | 77,616 |
| **Net current assets** | | 490,939 | 460,627 |
| **TOTAL ASSETS LESS CURRENT LIABITILES** | | **746,377** | **730,454** |
| **Funds** | | | |
| Unrestricted funds: general reserve | 9 | 644,377 | 628,454 |
| Unrestricted funds: designated reserve | 9 | 100,000 | 100,000 |
| Restricted funds | 10 | 2,000 | 2,000 |
| **TOTAL FUNDS** | | **746,377** | **730,454** |

The financial statements were approved and authorised for issue by the Trustees and were signed on its behalf by:

**Maj V Seth - Chairman**

**Date:** 2 Mar 24

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

## Statement of Cash Flow
## FOR THE YEAR ENDED 31 AUGUST 2023

| | Notes | 2023 £ | 2022 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Net cash provided by/(used in) operating activities | a | 29,020 | 78,756 |
| Cash flows from investing activities: | | - | - |
| **CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR** | | | |
| Cash and cash equivalents brought forward | b | 538,243 | 459,487 |
| **CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 AUGUST** | b | **567,263** | **538,243** |

**a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

| | 2023 £ | 2022 £ |
|---|---|---|
| Net income/(expenditure) for the year as per the Statement of Financial Activities | 15,923 | 29,504 |
| Adjusted for: | | |
| (Gains)/losses on investments | 14,389 | 10,859 |
| Increase/(decrease) on creditors | (1,292) | 38,393 |
| **Net cash (used in)/provided by operating activities** | **29,020** | **78,756** |

**b) Analysis of cash and cash equivalents**

| | 2023 £ | 2022 £ |
|---|---|---|
| Cash at bank and in hand | 567,263 | 538,243 |
| | **567,263** | **538,243** |

## 1. Accounting policies

A summary of the principal accounting policies adopted, which have been applied consistently, are set out below:

### 1.1 General information and basis of preparation

The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2019 FRS102.

TNB Garrison Early Years & Play meets the definition of a public beneift entity under FRS102. There are no material uncertainties about the charity's ability to continue as a going concern.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and based on their current knowledge, they do not expect it to do so going forward.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling (£) which is the functional currency of the charitable company.

### 1.2 Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Voluntary income and donations are accounted for as received by the charity.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### 1.4 Government Grants

The charity receives government grants in respect of attendance fees. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably

## 1. Accounting policies (continued)

### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

### 1.6 Tangible fixed assets and depreciation

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher

### 1.7 Investments and investment income

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the statement of financial activities. Investment income is accounted for on an accrual's basis.

### 1.8 Debtor

Debtors are measured at their recoverable amount.

### 1.9 Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after

### 1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 1.11 Value added tax

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

### 1.12 Intangible income

The Preschools occupy MOD premises and do not pay rent or electricity charges. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy given that rental of MOD premises to non-military organisations is not common and therefore no adjustment has been made in the SOFA. The Charity also on occasion receives play equipment at a low cost, again the trustees consider that the financial saving for these items cannot be quantified with reasonable accuracy due to the specialist market for these items.

### 1.13 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

### 1.14 Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

## 2 DONATIONS AND LEGACIES

| | Unrestricted | Restricted | **2023** | 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Armed Forces Covenant grant | - | 48,641 | **48,641** | 500 |
| DBS FIN Grant | - | 3,000 | **3,000** | 46,588 |
| Aspitre training | - | 1,000 | **1,000** | 1,500 |
| Apprentices | - | 500 | **500** | 1,500 |
| Little Troopers | - | - | - | 2,000 |
| | - | 53,141 | **53,141** | 52,088 |

## 3. Charitiable Activities

| | Unrestricted | Restricted | 2023 | 2022 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Attendence fees | 1,553,464 | - | **1,553,464** | 1,426,827 |
| Wiltshire County Council | - | 1,039,393 | **1,039,393** | 1,066,722 |
| | 1,553,464 | 1,039,393 | **2,592,857** | 2,493,549 |

## 4. EXPENDITURE ON CHARITABLE ACTIVTIES

| | Payroll cost | Support cost | Admin Costs | 2023 | 2022 |
|---|---|---|---|---|---|
| | £ | £ | | £ | £ |
| Haig | 474,698 | 5,292 | 51,147 | **531,137** | 492,746 |
| Paddingtons | 233,418 | 2,383 | 20,384 | **256,185** | 250,494 |
| Perham Down | 605 | - | - | **605** | 52,243 |
| St Andrews + JD's | 193,959 | 2,607 | 29,727 | **226,293** | 204,304 |
| Caterpillas | 325,627 | 3,862 | 116,418 | **445,907** | 322,761 |
| Noahs Ark | 257,841 | 6,617 | 14,305 | **278,763** | 339,907 |
| Larkhill | 200,880 | 4,749 | 22,765 | **228,394** | 223,283 |
| Tree Tots | 470,115 | 5,556 | 50,879 | **526,550** | 509,930 |
| Head Office Costs | 92,159 | 20,219 | 11,575 | **123,953** | 109,833 |
| | 2,249,302 | 51,285 | 317,200 | **2,617,787** | 2,505,501 |

## 5. NET INCOME/(EXPENDITURE)

| This is stated after charging: | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration - for audit | **3,150** | 3,060 |
| Operationg lease rentals | **6,648** | 1,288 |
| Gains/(losses) on investments | **(14,389)** | (10,859) |

## 6. Staff Costs

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2023 were £2,249,302 (2022: £2,168,115) which includes £127,571 of employer's national insurance (2022: £121,003) and £38,699of employer's pension contributions (2022: £35,308). No employee received a salary in excess of £60,000 in the current or previous years.

The average number of employees during the year, was as follows:

| | 2023 | 2022 |
|---|---|---|
| Management | **9** | 10 |
| Preschools employees | **119** | 128 |
| | **128** | 138 |

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was £**92,159** (2022: £80,913).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £38.699 (2022: £35,308).

## 7. INVESTMENTS

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Balance as at 1 September | **269,827** | 280,686 |
| Disposal proceeds | - | - |
| Realised gains/(losses) | - | - |
| Unrealised gains/(losses) | **(14,389)** | (10,859) |
| Quoted investments as at 31 August | **255,438** | 269,827 |

Historic cost is £145,243 (2022: £145,243)

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|---|---|---|
| | £ | £ |
| Trade creditors | **38,892** | 40,847 |
| PAYE and national insurance | **25,247** | 25,823 |
| Other creditors and accruals | **12,185** | 10,946 |
| | **76,324** | 77,616 |

## 9. UNRESTRICTED FUNDS

| | General Funds | Designated | **Total** |
|---|---|---|---|
| | £ | £ | **£** |
| Balance at 1 September 2022 | 628,454 | 100,000 | **728,454** |
| Surplus/(loss) for the year | 15,923 | - | **15,923** |
| Transfer between funds | - | - | - |
| **Balance at 31 August 2023** | **644,377** | **100,000** | **744,377** |

Comparative unrestricted funds for the year ended 31 August 2022:

| | General Funds | Designated | Total |
|---|---|---|---|
| | £ | £ | £ |
| Balance at 1 September 2021 | 591,383 | 100,000 | **691,383** |
| Surplus/(loss) for the year | 37,071 | - | **37,071** |
| Transfer between funds | - | - | - |
| **Balance at 31 August 2022** | **628,454** | **100,000** | **728,454** |

The designated funds represent amounts committed by the Trustees to finance redundancy costs in the very unlikely event of a close down.

## 10. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following balances of grants held on trust to be applied for specific purposes:

| | Balance at 01/09/2022 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2023** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Wiltshire County Council | - | 1,039,393 | (1,039,393) | - |
| Armed Forces Covenant grant | - | 48,641 | (48,641) | - |
| DBS FIN Grant | - | 3,000 | (3,000) | - |
| Little Troopers | 2,000 | - | - | 2,000 |
| Aspire Training | - | 1,000 | (1,000) | - |
| Showcase Training | - | 500 | (500) | - |
| | 2,000 | 1,092,534 | (1,092,534) | 2,000 |

Restricted funds details

- Armed forces covenant was funding for the forest school.
- DBS FIN grants were for Paddingtons' garden, St Andrews' relocation for 8 months and Tree Tots' sensory den.
- Little Troopers a donation due to their closure to be spent on a project.
- Aspire Training fund is for the training undertaken by staff from this training provider.
- Showcase Training fund is for the training undertaken by staff from this training provider.

Comparativerestricted funds for the year ended 31 August 2022:

| | Balance at 01/09/2021 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2022** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Armed Forces Covenant grant | 889 | 500 | (1,389) | - |
| DBS FIN Grant | 8,678 | 46,588 | (55,266) | - |
| Little Troopers | - | 2,000 | - | 2,000 |
| Aspire Training | - | 1,500 | (1,500) | - |
| Apprentices | - | 1,500 | (1,500) | - |
| | **9,567** | 52,088 | (59,655) | 2,000 |

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 255,438 | 567,263 | 76,324 | **746,377** |
| Restricted funds | - | - | - | - |
| Balance at 31 August 2023 | 255,438 | 567,263 | 76,324 | **746,377** |

Comparative analysis of net assets between funds for the year ended 31 August 2022:

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 269,827 | 536,243 | 77,616 | **728,454** |
| Restricted funds | - | 2,000 | - | **2,000** |
| Balance at 31 August 2022 | 269,827 | 538,243 | 77,616 | **730,454** |

## 12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2023 the total of future minimum lease payments under non-cancellable operating leases was:

| | 2023 | 2022 |
|---|---|---|
| Amounts due within one year | **3,001** | 633 |
| Amount due between one and five years | **4,806** | 655 |
| | **7,807** | **1,288** |

## 13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | | 2022 | | |
|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** |
| **INCOME AND ENDOWMENTS FROM:** | | | | |
| Donations and legacies | 2 | - | 52,088 | 52,088 |
| Charitbale activities | | | | |
| Attendeance fees | 3 | 2,489,634 | 3,915 | 2,493,549 |
| Other trading activities | | | | |
| Fundraising | | 227 | - | 227 |
| **Total income** | | 2,489,861 | 56,003 | 2,545,864 |
| **EXPENDITURE ON:** | | | | |
| Charitable activities | 4 | 2,441,931 | 63,570 | 2,505,501 |
| **Total expenditure** | | 2,441,931 | 63,570 | 2,505,501 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **47,930** | **(7,567)** | **40,363** |
| Net gains on investments | 7 | (10,859) | - | (10,859) |
| **NET INCOME** | | **37,071** | **(7,567)** | **29,504** |
| Total funds brought forward at 1 September 2021 | | 691,383 | 9,567 | 700,950 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2022** | | **728,454** | **2,000** | **730,454** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS AND PLAY**

England & Wales - Charity number 1079392

# Accounts

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# TNB GARRISON EARLY YEARS & PLAY

# REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 AUGUST 2022

**Charity number: 1079392**

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**TNB GARRISON EARLY YEARS & PLAY**
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**TNB GARRISON EARLY YEARS & PLAY**
**Company information**

**FOR THE YEAR ENDED 31 AUGUST 2022**

| | | |
|---|---|---|
| **TRUSTEES** | Maj Vicki Seth | Chairman and Garrison representative |
| | Natalie Carnall | Treasurer |
| | Vicki Simpson | Parent representative |
| | Lt Col Jan Dodd | Trustee and secretary |
| | Damion Baines | Safeguarding Trustee |
| **SENIOR MANAGEMENT:** | Sarah Hawkins | Executive Co-ordinator |
| | Alison Mellor | Finance, Payroll and Administrative manager |
| **CHARITY OFFICES** | 1-2 St Andrews Road<br>Tidworth<br>SP9 7EP | |
| **REGISTERED CHARITY NUMBER:** | 1079392<br>(Member of Pre-School Learning Alliance, PLA, NDNA) | |
| **AUDITORS:** | Fawcetts LLP<br>Chartered Accountants and Statutory Auditors<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR | |
| **BANKERS:** | Lloyds Bank PLC<br>PO Box 1000<br>Andover<br>BX1 1LT | |
| **INSURANCE BROKERS:** | Blackrock Investment Management (UK) Ltd<br>PO Box 545<br>Darlington<br>DL1 9TQ | |

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**TNB GARRISON EARLY YEARS & PLAY**
**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2022**

The members of the Management Committee (who are also the Trustees of the charity) present their report with the financial statements of the Charity for the year ended 31 August 2022.

**INTRODUCTION**

TNB Garrison Early Years & Play (TNBEYP) was registered as a charity in February 2000. It has existed for over twenty years and provides quality childcare for both military and civilian families in and around Salisbury Plain.

Over the past twenty two years, the charity has changed and developed based on the needs of the community. The settings in Tidworth, Perham Down, Bulford and Larkhill have again this year adapted to the changing demands caused by the aftermath of covid and the differing needs of their children, families and teams. Opening hours have been altered to match the changing childcare needs with many families opting to reduce their childcare requirements.

Sadly, in February 2022, the decision was taken to close Perham Down Nursery due to low numbers of children attending and the financial impact of potential leases. Whilst this was extremely sad for the children, the team and the community, TNBEYP were able to offer alternative childcare options for all the children. The resources were shared between the settings or offered to other local charity Early Years settings (EYS).

TNBEYP is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings for safeguarding delivered though Wiltshire Council or the children centre. The settings receive some support from Wiltshire Council Early Years team.

**CHAIRMAN'S REPORT**

On behalf of the Board of Trustees, we are pleased to present the Annual Report for 2021-2022.

As I wrote last year, we were in a position of stagnation as we emerged and took tentative steps toward from a COVID managed world. This year we are in a position to have appreciate the impact of COVID and the cost of living crisis on the early years sector.

Recruitment, or lack of it, is a new concern and one that, nationwide, is having a huge impact across the early year's settings. TNBEYP are tolerating this, but child spaces have had to be reduced as we continue to carry gaps in staffing. This, coupled with changing patterns of working, more people working from home and cutting childcare costs as a consequence has meant that numbers in most of our setting have reduced across the board.

Balancing the cost of living crisis for our families against increases in the living wage and preparing for being Defence Infrastructure Organisation (DIO) leaseholders has also been an additional challenge that we have had to encounter this year. Currently we have resilience but we wait to see how this will evolve.

In these uncertain times, thankfully the strengths are still evident. TNBEYP continues with strong leadership, a hard-working and adaptive team, and strong independent settings, working well as interdependent businesses. We forecast the year ahead to be a rocky one and we are working hard on resilience plans.

Despite all this, it is easy to see the worth of this activity as we watch each and every child under the charity's care blossom.

**Staffing**

Despite TNBEYP's best efforts, the settings have been impacted by the nationwide early years staffing crisis. Settings have had to reduce the spaces available because of the difficulty in recruiting trained early years educators. This has also impacted moral and employee wellbeing in some teams. TNBEYP continue to provide an employee assistance programme and signpost team members to help with their health and wellbeing.

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TNBEYP continue to recognise the importance of a well-supported and valued workforce and fully appreciate how this directly impacts the care provided and the children's happiness and success. TNBEYP continue to be extremely grateful for the hard work and dedication of their fabulous employees.
Employees continue to be recognised with termly awards and celebrations. Throughout the year we continued to thank valued team members for their long service with flowers, vouchers and celebration meals in recognition of the hard work and support they have provided for the children, families and teams. The introduction of a whole team Retention Survey highlighted the many positive aspects experienced by our employees and it was great to share these successes with the teams. It was also an opportunity to reflect on the pay structure and appraisal process when employees commented they wanted to receive more recognition for their hard work.

An employee childcare discount has been introduced to encourage our skilled educators to return to work having been on maternity leave and has helped secure some stability within teams. A menopause policy has been introduced to develop awareness and offer support within the workplace and has been well received.

The TNBEYP employee party was finally held having previously been postponed due to covid restrictions. It was organised as a summer party enabling employees to come together and have fun inside and out. A special thanks to the finance manager and manager at St Andrews for organising this and for all those that made it a successful event.

The team of volunteer trustees have continued to provide support and guidance to the executive coordinator and in turn to the wider management team and charity as a whole. Their time and dedication throughout the year has been valued and appreciated.

**Staff Training**

Educators continue to benefit from online training via Noodle Now, Flick and the NDNA. Managers have also continued to monitor the training needs of their teams and provide bespoke training to ensure all educators are skilled and knowledgeable and children receive the best care and education possible. Designated Safeguarding Leads (DSLs) and deputy DSLs continue to receive safeguarding training to ensure their knowledge is updated and they are well supported in this important role.

A refresher Mental Health First Aid training was provided for managers and deputies in recognition of the vital support they offer in signposting support to their team and families. Paediatric first aid training continues to be offered to all team members at Tree Tots Day Nursery. Sincere thanks to the deputy manager and team at Tree Tots Day Nursery for enabling this to happen. Managers continue to monitor the safeguarding training provision and ensure all team members are competent and confident to ensure the children are safe.

Inset days have been aligned across the settings to enable teams to combine and work together to provide training. Sensory training was provided for educators at Paddingtons and Noah's Ark by Paddington's manager and Wiltshire Council Early Years team delivered Subitising Maths to support the teaching of mathematical concepts and awareness in the settings. Regrettably the TNB Training Day was further postponed due to the main trainer cancelling at short notice because of her health and covid concerns. Alice Sharp has however been booked for the revised date in June 2023.

**Infrastructure**

This year has seen improvements to the outside areas at Noah's Ark Under Fives and Paddington Playstation Day Nursery thanks to the successful Covenant grant applications submitted by the management teams. The children and families have benefited from the addition of a growing area at Paddington's and the replacement of the grass with a more durable flooring at Noah's Ark has ensured the children can access the outside area throughout the year and in all weathers.

Further improvements were made to Paddington Playstation with the team painting the outside of the building, adding planters and tidying up the surrounding environment. The team were justifiably proud of their achievements.

St Andrews successfully returned to their own building having moved into St Michaels Hall temporarily whilst the extensive redecoration took place. The children and team have settled back well and have recreated a warm and welcoming environment to support the children's learning and development. Regrettably the setting lost significant

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money whilst the building work was undertaken due to reduced numbers of children attending. Numbers of children attending have not yet returned to their pre-move levels.

The quarterly Infrastructure meetings between TNBEYP, DIO and Aspire are helping improve communication and ensure building issues are resolved. Plans are in place for lifecycle works to be undertaken at the Haig Day Nursery in 2023 and TNBEYP continue to work with all parties to ensure continuity of care for the children whilst this work is undertaken.

TNBEYP were awarded Childcare Business of the Year by Tidworth and District Chamber of Commerce which was a wonderful endorsement of the hard work and dedication of the whole team.

**Challenges**

Recruitment and retention throughout 2021/2022 has been the most challenging to date. This is a national concern with early years educators leaving the profession and receiving little interest for early years posts when advertised.

The increase in the number of children with emotional or behavioural needs following covid has impacted on the role of the educators. Ratios and groupings of children are having to be carefully considered to ensure the children continue to make good progress and reach their full potential.

SENCOs and educators are working hard to support an increasing number of children with additional needs, many of whom are complex. This is proving particularly challenging as the demand for the outside support has increased and yet many outside agencies have been forced to cut their services. The settings are therefore having to manage these shortfalls and are often performing these roles themselves due to their experience and dedication. This is impacting the workload of the educators, the SENCOs and the management teams.

**Financial Accountability**

This year has been as TNBEYP expected as we started to gather some momentum after Covid 19. TNBEYP has no debtors from this current year and the policy 'no pay no stay' introduced over five years ago is now proving to be most effective. Managers continue to be supported by the Executive Coordinator and Finance Manager. The auditor commended TNBEYP on its sound financial practices and strong internal processes. Internal audits have been developed, finance inductions for all new staff and data processes to enable a firm hold on all spending.
Unfortunately, the aftermath of Covid 19 has had an impact on staff recruitment which has had an impact on the number of children that the nurseries have been able to take. A salary increase had to be factored in due to the Living wage rise in April 2022, this in turn had a knock on effect and the hourly rate had to increase to enable TNBEYP to facilitate the wage increase as per government legislation. The living wage will continue to have an impact on our finances, as it has been forecast that the living wage for over 23-year olds will be at least £10.50 per hour by 2025. We will continue to monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNBEYP to grow whilst continuing to provide affordable & quality childcare for our families. Going forward we have to mindful that the introduction of leases and payment of utilities is imminent and will have an effect on the charity's reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution, Objects and Policies**

This organisation is an unincorporated charity, which is governed by the Tri-Service Constitution. The Board of Trustees is made up of parents of children attending settings, Garrison representatives, representatives from the local community and others with Early Years specialities. Trustee meetings take place at least once a term. At these meetings, policy decisions are made using information and recommendations provided from the executive coordinator's regular visits to the settings and the monthly managers' meetings.

**Trustee Induction and Training**

New Trustees are provided with the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessment and business plan and copies of all AFF publications and Quarterly Report. Trustees are encouraged to attend appropriate external training events and when possible, encouraged to visit the settings on an annual rota so they gain an understanding of the ethos and strengths of each setting.

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**Principle Source of Funding**

Principally, funding comes from the Government through the local authority (Wiltshire Council). EYS can be paid 15 hours per week, term time only, for 2-year-old children who meet the current criteria. Universal 15-hour funding is also received for all children aged 3 to 4 years old in the term after their third birthday. If the parent(s) meet a set criterion, they are also able to receive an extended 15 hours giving them a total of 30 hours funded hours. EYS may also receive money from fees paid by parents. The Early Year's Pupil Premium (EYPP) is additional funding for EYS to improve the education they provide for disadvantaged 3-4-year olds. All 3-4-year olds in state-funded early education will attract EYPP funding if they meet at least 1 of the criteria stated by the government. The unrestricted income is used to pay staff salaries, purchase equipment, pay for training and running costs to provide the excellent childcare the charity strives to achieve.

**Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. If the facility attracted lease charges, fees would have to be increased. Systems and procedures are in place to monitor health and safety issues with daily checks on equipment and surroundings and the full induction of staff. Parents are provided with detailed policies on every aspect of running the EYS, which they sign and show they have accepted. Insurance policies are reviewed annually.

**ACHIEVEMENTS AND PERFORMANCE**

**Group membership**

**Caterpillas Under 5's** **Manager – Melanie Robertson**

**Growth and overall occupancy**

Caterpillas started the autumn term 2021 quieter in our baby room and under 2's room and at full capacity in the pre-school room. It didn't take long until both rooms began to fill to capacity. We had a move around of our early years educators ready for the school term to support children's transitions into new groups/rooms. Caterpillas continually had enquiries and we had to turn a lot of 2 year olds away due to not having enough space. The setting finished in the summer completely full and the educators worked really well to support this throughout the year. The team made the decision to continue working as three separate rooms instead of going back to free-flow after seeing how the 2 year olds settled better and formed attachments with their key person. Children made continued progress throughout the year and the educators worked incredibly hard to support this through challenging times. Caterpillas had 68 children per session and 103 on their lists.

**Celebrations throughout the year**

We had lots of celebrations throughout the year. We celebrated the Queen's Platinum Jubilee with a tea party. We had a picnic for the 'Month of the Military Child' where we incorporated learning all about different countries military children can reside. The whole team got involved with Caterpillas Bake Off with everyone taking turns to bake a cake and then score and judge these based on appearance and taste. This had a positive boost on morale and the winner got an award at the end of the academic year. The team had wellbeing meetings to support and we celebrated festivals and celebrations from around world, inclusive of Eid, Holi, YOM, Kippur (Dashain/Dasherra), Diwali. The children from the pre-school room in their groups made dragon's heads to celebrate Chinese New Year. They decorated them and used role play to do a dragon dance which was enjoyed by all, alongside food tasting where parents prepared food for the children to try.

**SEND**

Early Years educators worked hard to support children showing signs of delays in all areas of learning and identified where support was needed by liaising with the setting SENCO regarding referral. We had three children receiving Inclusion Support Funding to meet the level of need and we had four children with significant delays and two who required Education Health Care Plans (EHCP) referrals so it was another busy year at Caterpillas for involvement with outside agencies and the high level of children showing delays. The SENCO had 23 children at SEN support. The setting supported both children and parents through the process and next steps. One child delayed school start until September 2023, this allowing time for his EHCP to be completed and continue with extra targeted support.

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**Staffing**
Caterpillas started the academic year of 2022 with an educator on maternity leave, but a full team to support ratios. However, as the term started, there were staff shortages through illness. This had a significant impact on the setting throughout the year as we continually struggling with staff shortages. We had a high turnover of staff which Caterpillas has not had for many years. We lost a senior to another setting and another senior who needed a less challenging role along with three other members of staff, this had a big effect on staff morale. We employed new educators and an extra support staff to cover snack/lunches which really supported the team. The team pulled together and continued to work well. It has proved challenging recruiting qualified educators. We successfully employed a level 3 senior, but all other staff were either working towards or were unqualified which again impacted ratios within the setting.

**Training**
The deputy manager completed her Mental Health First Aid training and the manager did the refresher course which has been beneficial in both supporting the team and signposting parents. The senior in pre-school completed the subitising maths course with the local authority, then the whole team undertook this as part of TNB. The managers and seniors all completed the advanced safeguarding. The baby room senior completed Provision in Under Two's and the deputy undertook Five to Thrive. The Introduction to PANCO was undertaken by the pre-school senior who now wants to complete the full course. SENCO completed the Supporting Parents of Children with SEND which was used to support the high level of families of children with SEND. We did lots of in-house training on safeguarding, speech and language and effective practice and the educators completed an array of courses through Noodle Now.

**Parent Feedback**
We received lots of positive praise and comments from parents in the support that both their children and they have received from the team. Caterpillas has an open door policy where we support both children and their families. The manager and deputy both welcome children in daily so we can ensure all children and adults are ok and if support is needed, parents talk within the office where signposting or support is given. For example, we had a child who was struggling with positive behaviour within the home environment. We supported parents with high scope behaviour management, sharing the visuals we have within the setting ensuring consistency. The parents commented, "We can't thank you all enough for the support given. We have noticed that things have got better at home and it is down to your support."

**Outside Agency Feedback**
Caterpillas continued to work closely with a range of outside agencies including, Speech and Language, Early years inclusion Officer, Hearing impairment team and SEND lead workers, Devizes District Specialist Centre and Portage.

"So lovely to be able to come and visit and see the great work you are all doing." District Specialist Centre

"She is doing amazingly well. Well done guys." Liz Poyser, Hearing Impairment Service

"You are already doing all the things I would advice you to implement. Well done everyone." Speech and Language Service

**The Haig Day Nursery** **Manager – Trudi Murphy**

**Growth and overall occupancy**
Occupancy was lower at the beginning of the Autumn Term but by the Spring Term occupancy was high.

**Celebrations throughout the year**
For Christmas celebrations, the children took part in key group Christmas sing-a-longs that was videoed and sent via EyLog to parents. Each room had a Christmas party and enjoyed a Christmas dinner. After which the children played party games in their rooms this included Pass the Parcel, Pin the Nose on Rudolph and other Christmas themed games.

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**Changes to the children's environment**
In January the nursery had new neutral blinds throughout which has had a positive impact on making the rooms feel more homely, calming and cosy.

**Ofsted**
On February 22nd we had our visit from Ofsted under the New Inspection Framework, and we were very pleased with the overall grading of Good. The staff have worked extremely hard as a team to achieve this outcome. The report stated the following,

"Children are happy, safe, and secure. They have developed warm and trusting bonds with their key person and the staff team. Staff are attentive to the children's needs and support them in a calm and nurturing way. Behaviour is good and the nursery routines are well understood. Children know how to share and take turns. They enjoy helping each other. For example, children are keen to help to tidy up and pass around the water jugs at lunchtime."

"Children participate in the wide range of activities provided for them. For instance, they decorate paper plates to make masks, that represent different emotions. Staff talk positively with children to help them to recognise their feelings and how to manage them appropriately. They read familiar stories with children about emotions in an exciting and engaging manner. Children concentrate and listen well."

"Children are confident and independent. Older children talked confidently with the inspector and were curious about what the inspector was doing. Younger children enjoy reading stories outdoors and use small containers to transport mud into a tray to play with the toy dinosaurs. Babies choose confidently what they want to play with and receive lots of cuddles from their trusted adults."

"Changes to drop-off and collection arrangements, following the COVID-19 pandemic, have not affected children. Staff greet children at the entrance and exchange important information with parents in a variety of ways."

**Celebrations**
In March we celebrated Mother's Day. We invited Mums who bought along Grandmothers and Aunties. The afternoon began with activities in each room giving the guests the opportunity to take part in arts and crafts with their children. Afterwards we served a high tea in the hall which included a choice of sandwiches, homemade scones served with clotted cream and jam and other cakes.

We celebrated Easter with an Easter Egg Hunt and Easter Bonnet Competition which the parents were very competitive with.

In June we celebrated the Queens Platinum Jubilee. We held a party in the hall for all the children. They made flags, banners, and pictures of the Queen. Each child was given a commemorative medal keepsake.

In July we held a graduation for the school leavers. This year we were able to invite the parents and guests to join in with the celebration of their children graduating. We held it in the Pre-School Garden under the tree to keep everyone cool. The children's key person spoke about each individual child celebrating their journey through the nursery. Each child was given a scroll, photo book, and a party bag full of goodies. The families enjoyed a lovely picnic to celebrate the graduation which was provided by the nursery. The following day the children had experienced the children's entertainer Magic Dave.

We have also celebrated three members of staff having babies which included a set of twins. All will be returning back to work after their maternity leave, bringing the babies with them to start their journey with us.

**Training**
In February the deputy manager completed Mental Health First Aid training which has been very beneficial to supporting the team's well-being.

In March all staff took part in face-to-face safeguarding training to update their knowledge.

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In April all the seniors and deputy manager completed Advanced Safeguarding Training. The manager completed Mental Health First Aid refresher training which once again has been highly beneficial in supporting the team, families and children who attend the nursery.

In May an early year's educator completed First Aid Training and in June an educator completed their level 3 training.

**SEND**

The SENCO has worked very hard throughout the whole year supporting nine children with SEN and has provided support and training to educators working with them and the children's parents. The SENCO successfully transitioned five of these children to school in July, holding and arranging transition meetings with schools, writing My Support Plans, contacting and getting necessary outside agencies involved including Early Years Inclusion Advisor, Portage, District Specialist Centre, Helm, Speech, and Language, etc. support. She has also completed a successful EHCP.

The SENCO has trained educators in PECs, behavioural management, ASD strategies and the successful use of visuals across the setting. She has produced social stories to support the children at home with things such as parents deploying, moving house and hospital visits.
Wiltshire Council approached our SENCO and asked permission for her completed paperwork to be used as an example to train all other SENCOs across the county. This will be done anonymously.

The SENCO has built positive and trusting relationships with families that she works directly with; they always say how grateful they are for her help and support and say they don't know what they would do without her. As a setting we are extremely grateful for her hard work and knowledge she has had such a positive impact on children and the team.

**Parent feedback**

The nursery continues to build extremely positive relationships with the families. As quoted in our Ofsted report, "Parents speak highly of the nursery and the care their children receive. They comment that staff make them feel 'reassured that their children are in safe hand a well looked after'. Staff keep parents updated about their children's development at home."

We received some lovely thank you cards: "Thank you so much for all you have done for our son since he joined in 2019. I have always been happy and confident he would be well looked after by the amazing team, and we will miss you all so much."

"Thank you for looking after both my boys so well for the last 7 years. You have been a massive influence in their lives especially with our son who has additional needs. Good luck to everyone in the future."

"Dear Everyone at the Haig, who have loved our daughters. First, we want to say how much we will miss you all. Your kind smiling faces each morning and the kindness and love and time you have dedicated to our children. We've felt reassured knowing the girls have always been in such a caring and positive nursery. We are grateful for your care for the past 5.5 years! Our daughters have thrived, and we will remember you forever for the support and impact you've had at the start of our daughters' young lives".

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**TNB GARRISON EARLY YEARS & PLAY**
**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2022**

**Larkhill Garrison Nursery** **Manager – Natalie Woodwood**

**Growth and overall occupancy**
The nursery continues to be very busy with waiting lists for both rooms.

**Celebrations throughout the year**
The children have been learning about the HVP school in Nepal, enjoying receiving updates, learning, and experiencing the Nepalese culture. The children participated in a sponsored walk which raised an amazing £1960, which helped the school to finish off building a new classroom.

*'We are all so delighted to have such a lovely email from you with some pictures of amazingly beautiful children. We all feel blessed. On behalf of the HVP family I would like to express my profound gratitude to you, lovely children, and their parents, all the teachers and staff for the most generous contribution. We will always remain highly indebted to you all. This will indeed help us to complete the remaining part of the construction of the school building.' Vishnu – Head of school.*




We have been extremely grateful to be able to welcome back into the setting our families to celebrate Mother's Day, Fathers' Day, and our school leaver's graduation.

We have enjoyed building good relationships with welfare units and Army Welfare Service (AWS), supporting each other in order for events to take place.

**Training**
The management team attended Advance Safeguarding training, which then lead to the senior educator's successfully cascading to the rest of the team.

The team attended Subitising training, which has aided our early years educators to make changes within the environment to challenge children's development.

The manager and deputy attended Mental Health First Aid Refresher training; this has been extremely beneficial when supporting parents.

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**SEN**
This year saw a very busy SEN year. We have worked hard to start building the foundations and evidence to provide the support they need when entering formal education.

**Safeguarding**
The setting has supported a lot of families through safeguarding concerns, continuing to work with other professionals to improve outcomes for the children and their families.

The Designated Safeguarding Lead (DSL) received a letter of recognition for her hard work. "I give praise for the manner in which the DSL had supported a family and the significant care she had given. She has gone way above and beyond for this family."

**Parent feedback**
At Larkhill Garrison Nursery we believe in order to improve outcomes for children, it's vitally important that we support parents. We worked incredibly hard to build good relationships with our parents, where we provided much needed support and guidance in a garrison, where at times it can be lonely and isolating, providing opportunities for parents to talk through concerns, signposting to other agencies and when possible, accompanying them to groups to help give parents the confidence they need to support their children.

"Thank you doesn't seem enough, you have been amazing with so much love and support when I have needed it the most, without it I don't think I would be the person I am today."

"Thank you so much for all the work you have put in with xxx. He has changed so much since coming into your care, truly fantastic."

"Thank you for helping learn and became the little boy I am today."

"From a baby to a toddler to a little girl starting school! Thank you for everything, we will all miss you so much."

"I just wanted to say a massive thank you for your kindness, it's a time of massive change and uncertainly for all of us as a family and it really means a lot to know that all of the ladies at LGN are there to support xxx and all of us through it."

We have successfully run our first Fusion programme; Fusion is a six session course aimed at equipping families, and family professionals, with skills and strengths to improve positive communication within the family unit. The feedback from parents has been resoundingly positive.
"It was great and helped me change and be a better mum and a wife."
"I have become more confident and relaxed with the children.''
"Before the course I wouldn't have thought whose problem is it and I would just stress about everything. I also wouldn't have thought about thinking before sharing, now we're working on listening to each other."

**<u>Noah's Ark Under 5's</u>** **Manager – Shayley White**

**Growth and overall occupancy**
Noah's Ark began the year well with all areas having good capacity. Our biggest challenge was recruiting quality, qualified educators. This meant that we could only provide spaces based on the number of educators we could employ and not the actual available space within the nursery. As a result, we had to place new enquiries onto our waiting lists. In April we were able to recruit some new educators and this enabled us to offer spaces from our waiting list. Some families had been happy to wait whilst other had sought alternative arrangements. We have ended the academic year with good child numbers and sufficient educator numbers so that the beginning of the new academic year should be a good foundation to build on.

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**Celebrations throughout the year**

After many years of negotiations, we finally became the proud owners of a new fence that extended the garden and enclosed the front of our setting. The extra garden space and security when leaving the building have been such a welcome improvement and we feel proud that Noah's Ark is now a more visible and easily recognised in the Beeches Family Centre.

We were successful in gaining a grant to make much needed improvements to the garden area. The garden had been unusable during winter months. In December we secured the grant that enabled us to have the grass removed and replaced with tiger mulch surfacing that is much more usable all year round. The project also included funds for resources and to help enhance children's wellbeing. The grand opening of the garden will take place when all elements are finally completed.

The setting's cook successfully secured the highest grade in the Food Hygiene Inspection which is no mean feat in the space provided. She continues to deliver an excellent service and repeatedly gets comments from parents about the wonderful smells that come from the kitchen. As a result, she developed a recipe book that was sold for a small fee. This has proved incredibly popular and is helping parents provide equally nutritious meals at home.

We hosted the usual Christmas events and introduced celebrations around many other festivals and events. We tweaked menus and provided activities to help children understand, recognise, and celebrate different cultures and festivals.

In October, the trees in the woods behind the nursery were felled, as many of them were dangerous. The children spent many a day watching the trees be chopped down with the heavy machinery and were both fascinated to see further into the woods and witnessed more wildlife running through. However, it was also very sad to see so many lovely trees go. In January the contractor spoke to us about letting the children take part in replanting some new trees. On a soggy January morning 24 children and 5 educators trooped down to the forest kitted out in wellies and trowels in hand and thoroughly enjoyed a morning helping to plant some new trees. Over the next few months when out on walks the children would revisit and see how the trees are doing.

With our Monarch reaching an epic milestone, we celebrated by holding a week of events so that all children were able to be included. We held a Commonwealth Day trying new sports and celebrating different cultures. We held a horse events day where children pretended to horse race, show jump and took part in dressage. We held a traditional garden fete with face painting, a coconut shy, hoopla, ice creams and bobbing apples. The Queen (imposter) visited for Investiture Day and all children received a medal and certificate celebrating their uniqueness. We had a day of Knights and Dames and the children were all very excited by the visit. A few children with super observation skills worked out the Queen may not have been quite the same as the one they had seen on Buckingham Palace's balcony. We ended the week with a garden party inside due to the weather and a Jubilee trifle.

We worked in partnership with the children's centre to deliver an Early Words together programme over 5 weeks for parents to help support language development at home. This was well received by those who attended, and parents really felt they got something from the workshops.

**Staffing**

The beginning of the academic year saw us say goodbye to two early years educators who felt they needed a change of direction following the pandemic. Soon after one of our apprentices decided that early years was not where her passion lay and she also moved onto a different sector. We recruited an inclusion support worker to help support a child who needed targeted support whilst in the setting and recruited two new educators. By mid-November we saw a long-standing educator go on maternity leave.

In November, covid restrictions significantly impacted the setting and continued to do so until March. Staff were affected by covid themselves, as well as schools closing year groups meaning they had to be at home with their own children. During February half term, two staff members broke limbs and were unable to work. This coupled with covid affecting local schools and other illnesses meant the setting had to suspend two sessions to children. Thankfully our parents as always were incredibly understanding. The term was incredibly hard and the manager was worried about the wellbeing of the team but they all trooped on and made sure the care and provision was as excellent as ever.

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As the summer term began, we welcomed new educators over a period of 4 weeks and welcomed back an educator from maternity leave. As new staff settled, the team were finally able to gel and be more stable and we began to forge ahead to make positive enhancements to the setting.

**Training**
Further to mandatory training and supporting our apprentice, we held training days in November, January, April, and June. We covered safeguarding, positive behaviour management, the changes to recording development and watched an inspirational webinar by Alistair Bryce Clegg. Educators undertook sparks of interest training at Paddington's, Subitising from the local authority and a Mental Health First Aid Refresher course for managers. Training has begun to be implemented well and a house points style system has been introduced to encourage educators to embed training.

From recent appraisals, there are team members keen to begin the early years educator course and lead educators interested in progressing to level 5 in leadership and management.

**SEND**
We have supported many children to make good progress over the year. The SENCo has been extremely busy, completing ongoing My Support Plan meetings, applying, and securing EHCP plans for those who need them to ensure they get the right support in their future journeys. The SENCo has worked alongside speech and language therapists, the early years inclusion worker, SEND lead workers, the District Specialist Centre in Salisbury as well as upskilling and supporting educators in the setting. Despite it being a busy year SENCo wise, it has been largely positive and the support given has been of a high standard with the feedback from parents demonstrating this.

**Parent feedback**
Here are some of the comments received from our recent parent survey:
"An amazing environment for children to thrive and learn."
"High standard setting, with friendly and welcoming staff."
"The setting excels at communication between staff and parents."
"A fun place for children with very friendly staff."
"Genuine, helpful and a place that is helping my child flourish."
"I feel the staff actually care about my child and they are not just another child."
"It feels like home from home."
"A fun, friendly environment where my children flourish every day."
"Best position for tank spotting."
"My child's speech has come on leaps and bounds, also her social skills are really coming on."

**Paddington PlayStation Day Nursery** **Manager – Stephanie Ball**

**Growth and overall occupancy**
Occupancy September 2021 – October 2021 saw a steady intake of children and the nursery advertised spaces online and locally. By January 2022 occupancy was almost at full capacity and there were only limited spaces available. The nursery remained busy throughout the remainder of the year.

**Celebrations throughout the year**
In September 2021 the nursery's garden project was completed and a wonderful new outdoor space was made available to children and families. The new garden boasts two levels, one for planting and exploration and the other for play. The space is now usable and attractive, offering learning opportunities in a safe environment.

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**TNB GARRISON EARLY YEARS & PLAY**
**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2022**



Early Years Educators at the nursery worked hard to make the outside of the nursery look as good as the new garden and painted the whole outside of the nursery, adding hand built and painted signs, flowers, and plants.




Following Covid, the nursery began opening back up to visitors and families and welcomed parents in to celebrate 'The Month of the Military Child' with a picnic and planting afternoon. Families donated flowers and plants for the new Kitchen Garden attached to Kings Cross Station.

The children and staff enjoyed a day celebrating the Queen's Platinum Jubilee by making bunting for a garden party. Children were able to access paddling pools, garden games and a 'proper' British roast dinner with trifle, all made by our lovely cook.

This year we have supported Sunny Days Children Fund by raising £295 to support two different families in making their lives easier. We raised £30 for Comic Relief and we also supported a family at the nursery by providing food parcels and clothing to help them during financial hardship.

The nursery held its Graduation Ceremony in July 2022 where children, parents and educators gathered outside, and the children sang songs and were presented with graduation books and gifts. Parents and families joined us and a good time was had by all. To celebrate the end of term, our cook arranged a barbeque and a visit from an ice-cream van.

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Early Years Educators continued to make the most of the beautiful areas surrounding the nursery by taking children on walks and trips to local parks, Tedworth House, the churches and the woods. The older children in Waterloo made a fairy village using natural resources in the woods behind Tesco and revisited the village throughout the year making repairs and improvements.

**SEND**

The number of children with SEND continues to be high, with four children receiving Inclusion Support Funding, two having EHCP's completed, four My Support Plans, five more with IEP's. We currently have a total of twelve children receiving support from outside agencies.

**Staffing**

This year six team members left the nursery, five making the sad decision to leave early years, and one to work within another TNB nursery. Recruitment has been difficult, and this has led to disruption for the current team as they have moved rooms and fitted in where needed. Educators have been very supportive of the nursery and management team, taking on extra hours and different shifts.

Management have provided the team with feel good snacks, flowers and Easter Eggs to let them know they are appreciated. On training days staff have been provided with a cooked breakfast.

**Training**

The deputy manager delivered Five to Thrive training in January 2022 and the manager delivered in-house training for the team at Paddingtons and for eight educators from Noah's Ark on Sensory Processing and Sparks of Interest in April 2022.
All educators attended Subitising Maths training in June 2022 and the manager and deputy attended Mental Health First Aider Refresher Training. Several staff attended First Aid Training that was organised by Tree Tots throughout the year.

All staff kept up to date with core courses using Noodle Now and used staff meetings to gain a more personal understanding of Prevent and British values. The Manager attended Early Years Forums and SENCO cluster meetings.

One of the nursery's Inclusion Support Worker's completed a CACHE Level 2 in Understanding Autism.

**Parent feedback**

The nursery worked hard to build relationships with parents. Educators focused on involving parents in how they can help support their children's development at home by offering ideas and suggestions on each observation.

A grandparent built a path for the new Kings Cross gate to stop the children getting muddy feet during the winter months.

This year's parent feedback included:
"I wanted to say how amazing you and your staff are. I'm so happy our son has a space with you. He is so happy and confident with you all and so are all the other children, you have an amazing set up and staff".

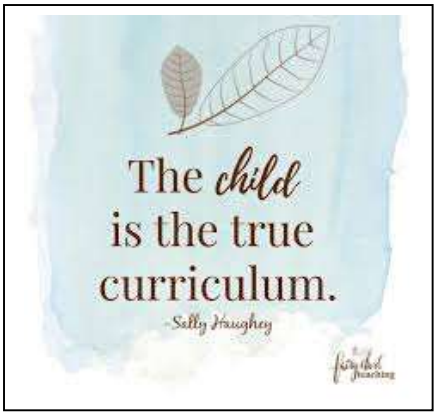
Following a referral to MASH the parent sent this email: "I just wanted to say you do a good job because as an organisation you're looking after my son beyond him just coming in to play. The care you provide is in my son's best interest which is important to me, and he is protected in all ways. I appreciate all the teachers and would like to thank you for all your hard work".

"Please could you send me the cook's hidden veg burger recipe as my daughter keeps telling me how much she loved them. I would love to make them at home for her".
Other Feedback included:

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**TNB GARRISON EARLY YEARS & PLAY**
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"Dear Paddingtons,
Thank you, Steph, for letting me help work with your wonderful team of staff. They were all friendly and helpful. If I had a question, they were more than happy to answer it. It was lovely to meet all the children in the room and seeing each individual child's personality. They were all friendly and it was absolutely lovely to see them engaged and seeing staff engaged with then.
If you ever need help again, I would be happy to help out.
Take care and kind regards.
**" (a member of bank staff)




**<u>Perham Down Nursery</u>** **Manager – Louise Chant**

**Growth and overall occupancy**
The setting has had a low uptake of children attending. In fact, this lead to the closure of the unit for the children aged 12 months as there was not an interest in this service. The manager had also had to withdraw the Breakfast Club from January 2022 due to very low demand. The 3 pm till 4pm provision was breaking even.

The new setting manager had hoped to secure garrison and local authority approvement to make Perham Down Nursery a centre for special educational needs (SEN) support. This would have increased the numbers of children on role and provided a much need service to the local community, but alas, after many months of lobbing, the garrison and Wiltshire council could not commit to this project. This therefore resulted in the decision to close Perham Down on 18th February 2022.

**Celebrations throughout the year**
In September the children took part in healthy living activities such as weekly baking, Calm Kids yoga and Music and Movement sessions. All the children were given tooth brushing packs that contained a new toothbrush, toothpaste, a how to brush your teeth guide along with the words to a two minute tooth brushing song.

October was our Harvest Festival. The parents donated lots of lovely store cupboard items that were donated to the Andover Foodbank. The children harvested vegetables from the small vegetable patch. These were eaten for snack and the excess were sent home with the children for their families to enjoy.

In November the children made poppy wreaths for Remembrance Sunday. The children watched recordings of soldiers and other important people laying the wreaths. This led to lots of stories and small world role play.

In December the setting celebrated Christmas by holding a carol service and Father Christmas visited and gave each child a storybook to share with their families.

In February, the last week of service was a fun filled week, with a bear treasure hunt, story day with hot chocolate, Kind Heart Day and ending with a Teddy Bears picnic.

**SEND**
The manager completed two Education Health Care Plan (EHCP) applications for two children with complex needs. The manager also supported staff with introducing Picture Exchange Communication System (PECs) and Makaton. The manager wrote a MY Support Plan for a child with a hearing impairment. The manager also source Epi Pen training so that a child's medical needs were supported in session.

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**Staffing**
The new manager started in August 2021. Two members of staff were seconded from other TNB settings and were appointed from 1st September 2021. They took on a dual role as deputy managers and room leaders in the Squirrels and Owls rooms. This was a cost-effective way to support the early years educators without hampering the budget. One team member left the setting due to wanting a change in career. The manager undertook weekly wellbeing meetings with all the team to ensure the changes were well received and the correct support was given or actions were taken.

**Training**
The team received training from the new manager on the following topics, safeguarding, sensory integration, PECs, Makaton, how to build a Curriculum, the new EYFS and the environmental rating scales. Staff meetings happened every other Friday. This enabled the manager to drip feed Ofsted requirements, safeguarding and practice updates.

**Parent feedback**
Some parents were resistant to the changes in the management and to the setting policies however this was to be expected. Parents were upset that the setting was closings as for some, all their children had attended Perham Down Nursery over the years. Some parents were very grateful that TNB Garrison had provisionally reserved childcare spaces at another setting.

**St Andrews Preschool and Jammie Dodgers ASC** **Manager – Louise Chant**

**Growth and overall occupancy**
The manager has continued to carefully manage the occupancy this academic year due to the major building works that were started in April 2021. As the building works over ran by a term, the setting was handed back the building on 13th December 2021. The setting was then in undated with fresh enquires and was able to fill up. However due to the recruitment and retention issues this year, we were not able to fill to our maximum capacity. It took a little over 7 months to recruit a lead educator for our Explorers. The setting retention has been very difficult with staff leaving for varying reasons, ranging from exhausted, loss of interest in early years, posting, finding better paid, easier work, becoming childminders and starting their own business as a dog walker. With the high turnover in the team, it has made the development of projects very difficult.

**Celebrations throughout the year**
In term 1 we welcomed new children and parents into the setting after the summer. The theme for partnership work was wellbeing and resilience.

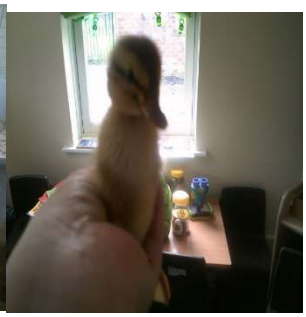
We developed our skills with online Calm Kids Yoga. The children learnt about Diwali, Halloween, Bonfire night and Remembrance Sunday by designing poppies that were displayed in the local Tesco store. In December the children performed Christmas carols and made decorations for their family and friends.

In term 2 we moved back into our normal location. We were able to start involving parents in a more hands on way due to the lifting of covid restrictions. Our focus this term was Stories and Rhymes which included a trip to the local library where parents were invited to come along and help. We also had a visit from the Easter bunny who gave out chocolate as prizes to all the children that took part in our Easter Bonnet Parade. The children also took part in hatching ducklings which brought the topic of lifecycles to life.

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**TNB GARRISON EARLY YEARS & PLAY**
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Term 3 was a very busy term with lots going on. Firstly, we celebrated Month of the Military Child by having a 'Purple Fun week'. We had a visit from a local puppet theatre company and the children and team all learned a new Purple People Eater Dance. We also held parent workshops every Tuesday and Thursday afternoon with a focus on oral health, transition to reception, behaviour management and early words together. Some of the other events held throughout the term included a Jubilee party, sports day, Graduation and jungle week.







**Training**
The team had training on Sensory Integration, Maths is Magic and Conflict Resolution. The manger delivered whole team safeguarding training. The manager, deputy manager and all lead educators attended Designated Safeguarding Lead Training. The manager and deputy manager also attended a Mental Health First Aid Refresher course so that they can continue to support the team's mental health and wellbeing.

**SEND**
The setting has supported eight children who were receiving intervention for their speech and language acquisition. The SENCO successfully applied for two Education, Health and Care Plans (EHCPs) for two children with very complex needs. The setting worked in conjunction with Salisbury and Devizes District Specialist Centres to support the children and to upskill staff. The early years educators worked very hard to support these children in the mainstream environment giving them a great start to their learning.

**Parent feedback**
We received the following feedback from parents:
"My child has had the best time whilst with you. We have noticed such a difference in her. We just wished we had moved her to you sooner! All staff are friendly, fantastic and very approachable."
"St Andrews have fulfilled my expectations and have provided the best care for my children from a very young age! Thank you for everything you have done to support my child speech and language difficulties."

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"The setting's strengths are friendly staff, ready to deal with shyness or tears. We have loved the EyLog as we can see all the fantastic learning that has taken place. We are amazed at the variety of snacks and this has really help us at home to try new things."

**Outside agency feedback**
The setting has strengthened their links with the children centre this year through the collaboration of parent workshop delivery. The parent workshops have focused on behaviour management, oral health and transition into school stay and play.

**Tree Tots Day Nursery** **Manager – Shirley Hitchmough**

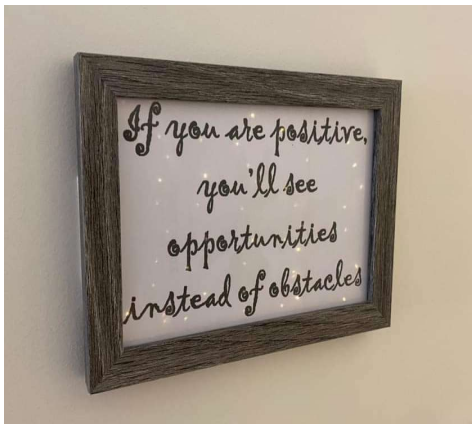
**Growth and overall occupancy**
In September 2021 the occupancy percentage was sitting at 85% and our occupancy continued to increase and remained consistent throughout the year. Our Acorn room (4months – 2years) has remained at 100% capacity with a large waiting list. During this year we have created a transition bubble (3 children) of 18 months old within our Saplings (2years – 3years) to try and alleviate the waiting list and accommodate the need in the area.

**Celebrations throughout the year**
On 15th October 2021 we finally got to celebrate our grand opening. MP Danny Kruger attended to cut the ribbon and pull the curtain cord to reveal an opening plaque. We also had some very lovely cakes made. Because the cakes were such a hit, we also had these made for our second opening day, which was celebrated with our parents and other managers from our sister settings.






We have continued to grow as a setting and a team by celebrating our early years educator's achievements in the form of 'Staff Member of the Month' and 'Room of the Month'. We want our educators to feel valued and appreciated. We really care about their wellbeing, so we complete wellbeing checks and have created a cosy area for them to use when in need or on their breaks.

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**TNB GARRISON EARLY YEARS & PLAY**
**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2022**

Our Forest School programme has really taken off and it is very highly regarded by our parents and children alike. We have seen such an improvement in some children's behaviour and engagement, which in turn has really supported their learning and development.



Forest School Foragers

Free to Flourish



Tree Tots became a hub/drop point for donations for Ukraine. The donations we received were then taken by a local lady and family by horsebox to the boarder. We had some very generous donations, and we were recognised by the local Mayor Mark Connolly for this.




We celebrated Her Majesty's Platinum Jubilee. This was in the form of a tea party on the front lawn as her Majesty would have celebrated at Balmoral. We celebrated with our children and parents with lots of Jubilee themed activities.

Tree Tots was proud to have had their first ever harvest! Our lovely cook then washed and prepped the carrots and potatoes with the children to use for their dinner.







We were finally able to purchase our pushchairs from last year's fundraising walk so our babies and toddlers have loved getting out and about in the community. All aboard!!



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Tree Tots held a Graduation ceremony for 22 pre-schoolers moving on to 'big school.' We celebrated all our time we had together with a buffet style picnic and a presentation with what the children want to be when they become a grown up.

**Training**
With the ongoing early years recruitment crisis, the need for training and growing passionate and dedicated early years educators became something we felt very strongly about. We therefore initiated a bespoke pre-apprentice training programme that is overseen by our Training and Curriculum Lead. In house training has been very successful for our less experienced staff and accommodating off the job training for our staff completing a qualification. One staff member has recently completed their level 3 Forest School qualification. We have two early years educators working through their level 5 Senior Practitioner and three staff working through their level 3 Early Years Educator.

All our staff complete mandatory Noodle Now courses set by management and can access any other courses for their CPD. The team also attended the TNB training day on subitising and the manager and deputy attended the Mental Health First Aid refresher.

**SEND**
Throughout the academic year we have supported many children with their self-regulation and some with positive behaviour strategies. We also ran a parent workshop for the parents to learn about what we do as educators to support positive behaviour.

We had two children go into mainstream school with Education, Health and Care Plans (EHCPs), three with My Support Plans and we have one child that has been deferred for an academic year due to complex needs. We also made a further five speech and language referrals, two of which were signed off before the end of the academic year.

Our SEN children have really benefitted from the Attention Autism including Bucket Time, Treatment and Education of Autistic (TEACCH) and related communications Handicapped Children and Picture Exchange Communication System (PECS). We have had some great feedback from professionals such as speech and language therapists, health visitors and portage.

**Parent feedback**
Our parent relationships have continued to flourish and go from strength to strength. We always promote our family ethos and parents have commented on how this is something they really feel with us. They have commented on how much they, "love the online parent app, I really like how we can share things together." Other parents have said how our closed parent group on Facebook has been great to remind them of important dates and how it is lovely to read the daily updates on Forest School. They also really enjoy our Home Learning Packs.

Here are some of the wonderful comments we received.

"To Tree Tots Staff! Dear all! I just want to take the time to say a massive thank you for all the support our family got during the difficult times of Ukraine war! Just always remember, you ALL are super amazing! Every little word of support is massively appreciated. Thank You! Lots of Love."

"*Many thanks for all that you do at Tree Tots to make the setting so fantastic. We cannot praise the setting and staff enough! 'Child' has been so happy and grown so much. We are very grateful, thank you for having.*

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**FINANCIAL REVIEW**

The groups run on a non-profitmaking, self-financing basis and sometimes run fundraising events for the enjoyment aspect, to raise money for other charities and the ability to purchase more equipment. 57% of our income came directly from parents in the form of cash, card payment, direct bank transfer or voucher. 43% of our income was from Wiltshire Council for the provision of free entitlement to families.

We accept payment in the form of debit card, direct bank transfer, voucher, and cash All managers have debit cards to ensure they have the means to purchase supplies for their settings. This is to limit the use of cash and further improve the audit trail.

The group continues to bank with Lloyds Bank. We are still using Xero as our accounts package; this has enabled us to import bank transactions directly for quicker processing. We use online banking to pay suppliers and process payroll. Any cash transactions are banked at Lloyds Bank in Amesbury.

The account is maintained by the present Finance Manager, overseen by the Executive Co-ordinator, and audited by Fawcetts LLP, Chartered Accountants and Registered Auditors.

At the end of the year the charity held investments with The Armed Forces Common Investment Fund (AFCIF) valued at £269,827.

The group currently benefit from free of charge usage of our buildings through the MOD and this results in lower overhead charges. The largest expense to the group is staff payroll costs which accounts for 87% of the total expenditure. However, this will not be the case for much longer as TNB are likely to be charged for this usage by September 2022 and there will also be additional costs that the Group will suffer as a consequence of having to relocate settings during renovation work. The relocation costs will be funded from retained funds.

**Reserves Policy**

The groups are required by the Charities Commission to have a reserves policy. The charity's reserve policy states two months wages will be ringfenced to ensure there is the financial capacity to pay staff in the event of redundancy or in the event rental costs are suddenly introduced. For these reasons, this significant amount of money must be kept within the bank account but cannot be used in the daily running of the charity.

**Responsibilities of the Trustees**

Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They 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.

**ON BEHALF OF THE TRUSTEES:**

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Major Vicki Seth - CHAIRMAN

Dated: 15 March 2023

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**Report of the Independent Auditors**
**To the Trustees of**

**TNB GARRISON EARLY YEARS & PLAY**

**Opinion**

We have audited the financial statements of TNB Garrison Early Years and Play for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Auditors thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

• the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
• sufficient accounting records have not been kept; or
• the financial statements are not in agreement with the accounting records; or
• we have not received all the information and explanations we require for our audit.

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**Responsibilities of the Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

**Identifying and assessing potential risks related to irregularities**

Irregularities, including fraud, are non-compliance with laws and regulations. We design procedures, in line with our responsibilities, as set out in the auditor's responsibilities for the audit of the financial statements section, to detect material misstatements in respect of irregularities, including fraud. The extent to which are procedures are capable of detecting irregularities, including fraud, are detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

• the nature of the charity sector, control environment and financial performance;

• results of our enquiries of management about their own identification and assessment of the risks of irregularities;

• any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:

- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;

- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;

- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations

• the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

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**Audit response to risks identified**

As a result of performing the above, we identified revenue and resource recognition as a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- understanding the group's revenue recognition policies and how they are applied, including the relevant controls and performing a walkthrough to validate our understanding.
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to compare revenue recognised against expectations and based on past experiences and management forecasts and investigated material divergencies by obtaining corroborative evidence.
- reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; applying parameters designed to identify entries that were not within our expectations. This included analysing and selecting journals for testing which appeared unusual in nature, either due to size, preparer or date of posting. To test their validity, we verified the journals to originating documentation.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
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Nicholas Jones FCCA (Senior Statutory Auditor)
for and on behalf of Fawcetts LLP
Chartered Accountants & Statutory Auditors
Windover House, St Ann Street
Salisbury
SP1 2DR

Date: 15 March 2023

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**TNB GARRISON EARLY YEARS & PLAY**
**Statement of Financial Activities**

**FOR THE YEAR ENDED 31 AUGUST 2022**

| | | 2022 | | | 2021 |
|---|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** | **Total** |
| **INCOME AND ENDOWMENTS FROM:** | | | | | |
| Donations and legacies | 2 | - | 52,088 | 52,088 | 68,926 |
| Charitbale activities | | | | | |
| Attendeance fees | 3 | 2,489,634 | 3,915 | 2,493,549 | 2,375,132 |
| Other trading activities | | | | | |
| Fundraising | | 227 | - | 227 | 713 |
| **Total income** | | 2,489,861 | 56,003 | 2,545,864 | 2,444,771 |
| **EXPENDITURE ON:** | | | | | |
| Charitable activities | 4 | 2,441,931 | 63,570 | 2,505,501 | 2,311,421 |
| **Total expenditure** | | 2,441,931 | 63,570 | 2,505,501 | 2,311,421 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **47,930** | **(7,567)** | **40,363** | **133,350** |
| Net gains/(losses) on investments | 7 | (10,859) | - | (10,859) | 44,871 |
| **NET INCOME** | | **37,071** | **(7,567)** | **29,504** | 178,221 |
| Total funds brought forward at 1 September 2021 | | 691,383 | 9,567 | 700,950 | 522,729 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2022** | | **728,454** | **2,000** | **730,454** | **700,950** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

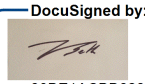
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**TNB GARRISON EARLY YEARS & PLAY**
**Balance Sheet**

**As at 31 August 2022**

| | Note | 2022 £ | 2021 £ |
|---|---|---|---|
| **Fixed assets** | | | |
| Investments | 7 | 269,827 | 280,686 |
| **Current assets** | | | |
| Cash at bank and in hand | | 538,243 | 459,487 |
| **Liabilities** | | | |
| Creditors: Amounts due within one year | 8 | 77,616 | 39,223 |
| **Net current assets** | | 460,627 | 420,264 |
| **TOTAL ASSETS LESS CURRENT LIABITILES** | | **730,454** | **700,950** |
| **Funds** | | | |
| Unrestricted funds: general reserve | 9 | 628,454 | 591,383 |
| Unrestricted funds: designated reserve | 9 | 100,000 | 100,000 |
| Restricted funds | 10 | 2,000 | 9,567 |
| **TOTAL FUNDS** | | **730,454** | **700,950** |

The financial statements were approved and authorised for issue by the Trustees and were signed on its behalf by:

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**Maj V Seth - Chairman**

**Date:** 15 March 2023

The notes form part of these financial statements

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**TNB GARRISON EARLY YEARS & PLAY**

**Statement of Cash Flow**
**FOR THE YEAR ENDED 31 AUGUST 2022**

| | Notes | 2022 £ | 2021 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Net cash provided by/(used in) operating activities | a | 78,756 | 136,273 |
| Cash flows from investing activities: | | - | - |
| **CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR** | | | |
| Cash and cash equivalents brought forward | b | 459,487 | 323,214 |
| **CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 AUGUST** | b | **538,243** | **459,487** |

**a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

| | 2022 £ | 2021 £ |
|---|---|---|
| Net income/(expenditure) for the year as per the Statement of Financial Activities | 29,504 | 178,221 |
| Adjusted for: | | |
| (Gains)/losses on investments | 10,859 | (44,871) |
| Increase/(decrease) on creditors | 38,393 | 2,923 |
| **Net cash (used in)/provided by operating activities** | **78,756** | **136,273** |

**b) Analysis of cash and cash equivalents**

| | 2022 £ | 2021 £ |
|---|---|---|
| Cash at bank and in hand | 538,243 | 459,487 |
| | **538,243** | **459,487** |

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## 1. Accounting policies

A summary of the principal accounting policies adopted, which have been applied consistently, are set out below:

### 1.1 General information and basis of preparation

The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and based on their current knowledge, they do not expect it to do so going forward.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling (£) which is the functional currency of the charitable company.

### 1.2 Funds

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been s

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.3 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Voluntary income and donations are accounted for as received by the charity.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

### 1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

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**1. Accounting policies (continued)**

1.5 **Tangible fixed assets and depreciation**

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value

1.6 **Investments and investment income**

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the statement of financial activities. Investment income is accounted for on an accrual's basis.

1.7 **Debtor**

Debtors are measured at their recoverable amount.

1.8 **Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after

1.9 **Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.10 **Value added tax**

Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of

1.11 **Intangible income**

The Preschools occupy MOD premises and do not pay rent or electricity charges. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy given that rental of MOD premises to non-military organisations is not common and therefore no adjustment has been made in the SOFA. The Charity also on occasion receives play equipment at a low cost, again the trustees consider that the financial saving for these items cannot be quantified with reasonable accuracy due to the specialist market for these items.

1.12 **Operating leases**

Rentals paid under operating leases are charged on a time basis over the lease term.

2 **DONATIONS AND LEGACIES**

| | Unrestricted | Restricted | **2022** | 2021 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Armed Forces Covenant grant | - | 500 | **500** | 8,372 |
| DBS FIN Grant | - | 46,588 | **46,588** | 45,881 |
| Government food vouchers | - | 3,915 | **3,915** | 1,035 |
| SSP reclaim | - | - | **-** | 6,121 |
| CJRS reclaim | - | - | **-** | 7,517 |
| Aspitre training | - | 1,500 | **1,500** | - |
| Apprentices | - | 1,500 | **1,500** | - |
| Little Troopers | - | 2,000 | **2,000** | - |
| | - | 56,003 | **56,003** | 68,926 |

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## 3. Charitiable Activities

| | Unrestricted | Restricted | 2022 | 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Attendence fees | 1,426,827 | - | **1,426,827** | 1,338,891 |
| Wiltshire County Council | 1,062,807 | 3,915 | **1,066,722** | 1,036,241 |
| | 2,489,634 | 3,915 | **2,493,549** | 2,375,132 |

## 4. EXPENDITURE ON CHARITABLE ACTIVTIES

| | Payroll cost | Support cost | 2022 | 2021 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Haig | 435,725 | 57,021 | **492,746** | 458,056 |
| Paddingtons | 219,366 | 31,128 | **250,494** | 238,468 |
| Perham Down | 42,510 | 9,733 | **52,243** | 86,816 |
| St Andrews + JD's | 181,898 | 22,406 | **204,304** | 201,447 |
| Caterpillas | 287,672 | 35,089 | **322,761** | 283,827 |
| Noahs Ark | 269,489 | 70,418 | **339,907** | 313,959 |
| Larkhill | 198,374 | 24,909 | **223,283** | 223,198 |
| Tree Tots | 452,138 | 57,792 | **509,930** | 415,735 |
| Head Office Costs | 80,943 | 28,890 | **109,833** | 89,915 |
| | 2,168,115 | 337,386 | **2,505,501** | 2,311,421 |

## 5. NET INCOME/(EXPENDITURE)

| This is stated after charging: | 2022 | 2021 |
|---|---|---|
| | £ | £ |
| Auditors' remuneration - for audit | **3,060** | 2,950 |
| Operationg lease rentals | **1,288** | 2,741 |
| Gains/(losses) on investments | **(10,859)** | 44,851 |

## 6. Staff Costs

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2022 were £2,168,115.0 (2021: £2,051,210) which includes £121,003 of employer's national insurance (2021: £105,979) and £35,308 of employer's pension contributions (2021: £34,167). No employee received a salary in excess of £60,000 in the current or previous years.

The average number of employees during the year, calculated on a full time equivalent basis, was as follows:

| | 2022 | 2021 |
|---|---|---|
| Management | **10** | 10 |
| Preschools employees | **128** | 126 |
| | **138** | 136 |

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was £80,913 (2021: £74,517).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £35,308 (2021: £34,167).

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## 7. INVESTMENTS

| | 2022 | 2021 |
|---|---|---|
| | **£** | **£** |
| Balance as at 1 September | **280,686** | 235,815 |
| Disposal proceeds | **-** | - |
| Realised gains/(losses) | **(10,859)** | - |
| Unrealised gains/(losses) | **-** | 44,871 |
| Quoted investments as at 31 August | **269,827** | 280,686 |

Historic cost is £145,243 (2021: £145,243)

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2022 | 2021 |
|---|---|---|
| | **£** | **£** |
| Trade creditors | **40,847** | 3,447 |
| PAYE and national insurance | **25,823** | 25,364 |
| Other creditors and accruals | **10,946** | 10,412 |
| | **77,616** | 39,223 |

## 9. UNRESTRICTED FUNDS

| | General Funds | Designated Funds | **Total** |
|---|---|---|---|
| | £ | £ | **£** |
| Balance at 1 September 2021 | 591,383 | 100,000 | **691,383** |
| Surplus/(loss) for the year | 37,071 | | **37,071** |
| Transfer between funds | | | **-** |
| **Balance at 31 August 2022** | **628,454** | **100,000** | **728,454** |

Comparative unrestricted funds for the year ended 31 August 2021:

| | General Funds | Designated Funds | Total |
|---|---|---|---|
| | £ | £ | £ |
| Balance at 1 September 2020 | 452,729 | 70,000 | **522,729** |
| Surplus/(loss) for the year | 168,654 | - | **168,654** |
| Transfer between funds | (30,000) | 30,000 | **-** |
| **Balance at 31 August 2021** | **591,383** | **100,000** | **691,383** |

The designated funds represent amounts committed by the Trustees across two separate areas. First £100,000 is ringfenced to finance redundancy costs in the very unlikely event of a close down. Secondly, the trustees look to ringfence the cost of various projects relating to the improvement of facilities at various settings. However, the trustees feel it prudent to maintain all such funds within the general fund until the position on the future of setting lease costs is confirmed. The trustees remain committed to the reinvestment of its retained surpluses for the benefit of learning needs of the children attending the various settings.

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## 10. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following balances of grants held on trust to be applied for specific purposes:

| | Balance at 01/09/2021 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2022** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Armed Forces Covenant grant | 889 | 500 | (1,389) | - |
| DBS FIN Grant | 8,678 | 46,588 | (55,266) | - |
| Government food vouchers | - | 3,915 | (3,915) | - |
| Little Troopers | - | 2,000 | - | 2,000 |
| Aspire Training | - | 1,500 | (1,500) | - |
| Apprentices | - | 1,500 | (1,500) | - |
| | 9,567 | 56,003 | (63,570) | 2,000 |

Restricted funds details

- Armed forces covenant was funding for the forest school.
- DBS FIN grants were for Paddingtons' garden, St Andrews' relocation for 8 months and Tree Tots' sensory den.
- Government food vouchers provided for disadvantaged children during holidays.
- Little Troopers a donation due to their closure to be spent on a project.

Comparativerestricted funds for the year ended 31 August 2021:

| | Balance at 01/09/2020 | Incoming resources | Resources expended/transferred | **Balance at 31/08/2021** |
|---|---|---|---|---|
| | £ | £ | £ | |
| Armed Forces Covenant grant | - | 8,372 | (7,483) | 889 |
| DBS FIN Grant | - | 45,881 | (37,203) | 8,678 |
| Government food vouchers | - | 1,035 | (1,035) | - |
| SSP reclaim | - | 6,121 | (6,121) | - |
| CJRS reclaim | | 7,517 | (7,517) | - |
| | - | 68,926 | (59,359) | 9,567 |

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 269,827 | 536,243 | 77,616 | **728,454** |
| Restricted funds | - | 2,000 | - | **2,000** |
| Balance at 31 August 2022 | 269,827 | 538,243 | 77,616 | **730,454** |

Comparative analysis of net assets between funds for the year ended 31 August 2021:

| | Fixed Assets | Current Assets | Current Liabilities | **Total net assets** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 280,686 | 449,920 | 39,223 | **691,383** |
| Restricted funds | - | 9,567 | - | **9,567** |
| Balance at 31 August 2021 | 280,686 | 459,487 | 39,223 | **700,950** |

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## 12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2022 the total of future minimum lease payments under non-cancellable operating leases was:

| | 2022 | 2021 |
|---|---|---|
| Amounts due within one year | **633** | 522 |
| Amount due between one and five years | **655** | 2,219 |
| | **3,310** | 4,762 |

## 13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | | 2021 | | |
|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | **Note** | **Unrestricted £** | **Restricted £** | **Total £** |
| **INCOME AND ENDOWMENTS FROM:** | | | | |
| Donations and legacies | 2 | - | 68,926 | 68,926 |
| Charitbale activities | | | | |
| Attendeance fees | 3 | 2,375,132 | - | 2,375,132 |
| Other trading activities | | | | |
| Fundraising | | 713 | - | 713 |
| **Total income** | | 2,375,845 | 68,926 | 2,444,771 |
| **EXPENDITURE ON:** | | | | |
| Charitable activities | 4 | 2,252,062 | 59,359 | 2,311,421 |
| **Total expenditure** | | 2,252,062 | 59,359 | 2,311,421 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND** | | **123,783** | **9,567** | **133,350** |
| Net gains on investments | 7 | 44,871 | - | 44,871 |
| **NET INCOME** | | **168,654** | **9,567** | **178,221** |
| Total funds brought forward at 1 September 2020 | | 522,729 | - | 522,729 |
| **TOTAL FUNDS CARRIED FORWARD at 31 August 2021** | | **691,383** | **9,567** | **700,950** |

The Statement of Financial Activities includes all gains and losses recognised in the period

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS AND PLAY**

England & Wales - Charity number 1079392

# Accounts

# REPORT OF THE TRUSTEES AND

# FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

# FOR

# TNB GARRISON EARLY YEARS & PLAY

**Charity number: 1079392**

TNB GARRISON EARLY YEARS & PLAY

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for the year ended 31 August 2021


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**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

## Charity Information

| | | |
|---|---|---|
| **TRUSTEES:** | Maj Vicki Seth | - Chairman and Garrison representative |
| | Natalie Carnall | - Treasurer |
| | Olivia Brown | - Secretary- Resigned 23/06/21 |
| | Vicki Simpson | - Parent Rep |
| | Lt Col Jan Dodd | - Trustee - Secretary |
| | Lynn Taylor | - Trustee – reigned 30/03/21 |
| | Damion Baines | - Trustee (Safeguarding) |
| **SENIOR MANAGEMENT:** | Sarah Hawkins | - Executive Co-ordinator |
| | Alison Mellor | - Finance, Payroll and Administrative Manager |
| **CHARITY OFFICES:** | 1-2 St Andrews Road<br>Tidworth<br>SP9 7EP | |
| **CHARITY NUMBER:** | 1079392<br>(Member of Pre-school Learning Alliance, PLA, NDNA) | |
| **AUDITORS:** | Fawcetts LLP, Chartered Accountants and Statutory Auditors<br>Windover House<br>St Ann Street<br>Salisbury<br>SP1 2DR | |
| **BANKERS:** | Lloyds Bank PLC<br>PO Box 1000<br>Andover<br>BX1 1LT | |
| **INVESTMENT MANAGERS:** | Blackrock Investment Management (UK) Ltd<br>PO Box 545,<br>Darlington, DL1 9TQ | |

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

The members of the Management Committee (who are also the Trustees of the charity) present their report with the financial statements of the Charity for the year ended 31 August 2021.

## INTRODUCTION

TNB Garrison Early Years & Play (TNBEYP) was registered as a charity in February 2000. It has existed for over twenty years and incorporates eight Early Years Settings (EYS). The charity provides quality childcare for both military and civilian families in the area.

Each of the eight settings is unique in terms of the staffing and delivery of the childcare service it provides. This is in acknowledgement of the differing needs of the children, families, and services within the communities in which they operate. The settings endeavour to support the needs of the families and where possible, they offer a range of sessions to accommodate different family's needs. Breakfast and/or after school clubs are offered if there is a demand within that community and it is viable to operate. We can provide 50-week care at our two full time nurseries or children may attend St Andrews Preschool if parents require some holiday cover.

TNBEYP is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA). The settings receive some support from Wiltshire Early Years team, and this is currently being provided remotely via email, telephone, or virtual meetings.

## CHAIRMAN'S REPORT

On behalf of the Board of Trustees, we are pleased to present the Annual Report for 2020-2021.

As I wrote last year, we were in a position of extremely gratitude having been able to un-batten the hatches and stick our head above the COVID parapet, emerging in reasonable order. This year, however, seems to be marked by a feeling of having stood still. The reality of the matter is that we have had to work extremely hard just to stand still and standing still in the current environment is an achievement in itself.

The strengths are evident. TNBEYP continues to be in good shape, with strong leadership, a hard-working and adaptive team, and strong independent settings, thriving as interdependent businesses. However, the frustrations have also been evident with COVID uncertainty suppressing opportunity for growth and Army re-basing development.

In these uncertain times we must not lose sight of our charitable aim to provide excellent childcare for every child attending the settings, for their individual care and developmental needs to be well supported and for each child to make the best progress they can. Whilst the macro picture gives the impression of having stood still, for the children that we support I am assured that they have grown exponentially.

### Staffing

The managers and deputies have worked hard throughout the year to lead their teams and ensure employee's wellbeing is supported. The teams have continued to work exceptionally hard to provide the children with the support and care they needed to adjust to these changing times. The dedication of the teams to support the families and each other has been humbling and a massive thank you to each one of TNBEYP's incredible employees.

Staff continue to be rewarded for long service and seven employees have been thanked for their respective 10, 15 or 20 years service during 2020/2021. Staff Christmas celebrations took place in settings as staff were unable to meet socially due to covid restrictions. The TNBEYP staff Christmas party was also cancelled. Staff were thanked for their hard work with vouchers. Employees of the Term were recognised for their outstanding contributions within their settings.

The team of volunteer trustees have continued to offer remote support and guidance to the Executive Coordinator and this has been both extremely valued and appreciated. A new safeguarding trustee was appointed and has been a great support to the Executive Coordinator and in turn to the managers. This additional layer of support continues to help ensure the safety of the children and staff.

## Staff Training

Staff have completed a range of online courses via Noodle Now, Flick and the NDNA. These have proved useful in supporting staff development but staff have missed face to face external courses and are looking forward to engaging with these once they are reintroduced. Setting teams have provided bespoke training within their setting to support identified training needs and settings continue to evaluate their practice and ensure high standards for the children and families.

Paediatric first aid training has continued throughout the year to ensure safe practice within all settings. This has predominately been held at Tree Tots Day Nursery by a longstanding training provider and has ensured new employees and employees renewing their qualifications can happen in a timely manner. Thank you to the Deputy Manager and the team at Tree Tots for enabling this to periodically happen. Staff continue to receive safeguarding training to ensure their knowledge is secure.

Regrettably due to covid, the annual TNB Training Day was once again postponed. It is hoped it will run in January 2022.

## Infrastructure

Discussions between DIO, the Garrison and TNBEYP continue regarding the payment of leases for the use of Tree Tots and eventually all settings. Whilst it is acknowledged this is fair, it is a stark contrast to how TNBEYP was originally formed by Army Welfare Service back in 2000 and is therefore a process that TNBEYP are working with DIO.

St Andrews moved to temporary premises during significant building works. The Garrison provided St Michaels Community Hall and were extremely supportive when the building work was delayed. It is hoped the setting will return to their building during the next term.

Tree Tots, Paddington's and St Andrews have successfully applied for MOD Early Years funding and have made improvements to their environment such as the addition of a sensory barn, further developments to Forest School provision, significant improvements to outside areas and the ability to move St Andrews to a temporary location. These projects have improved the involvement with families and the wider community.

TNBEYP head office moved from a small cupboard at the Haig Day Nursery to a large office space within the Haig Centre. This has enabled socially distanced staff and trustee meetings to take place without disturbing nursery staff lunches and breaks. Thank you to the Garrison and DIO for enabling this to happen.

TNBEYP continues to develop positive relationships with Aldershot Garrison Nurseries and Chatterbox Nursery and have provided support and guidance to the management teams regarding practice.

## Challenges

Covid remained a great challenge in ensuring adequate staffing, following isolation periods and continuing to keep up with ever changing guidelines. Whilst there had been no covid cases identified within TNBEYP settings during 2019/2020, the settings were heavily affected throughout 2020/2021 and managers had to implement bubble closures in their settings. This was challenging for families and for the staff teams. Thanks go to all the managers and teams for successfully working around these difficulties to ensure the children continued to be well supported and make positive strides in their learning and development. Thank you also to the Finance Manager who worked tirelessly to ensure families received childcare rebates, staff were supported and the settings could remain viable.

Whilst the quarterly Infrastructure meetings introduced in July 2020 have been a positive step towards improved communication with the Garrison, DIO, Aspire and TNBEYP, ensuring all decisions affecting the settings are shared with the Executive Coordinator remains a challenge. The Executive Coordinator continues to develop positive relationships with changing personnel to ensure buildings are safely maintained to meet Ofsted requirements and keep the children safe.

Nationally the recruitment and retention of qualified early years staff is a big concern and whilst we have been fortunate to retain a relatively consistent staff team throughout 2020/2021, TNBEYP continue to recognise the importance of supporting staff wellbeing and valuing the efforts of the workforce and other avenues to retain staff will continue to be explored.

**Financial Accountability**

This year has been as we expected after the impact of Covid-19. TNBEYP has no debtors from this current year and the policy 'no pay no stay' introduced over five years ago is now proving to be most effective. Managers continue to be supported by the Executive Coordinator and Finance Manager monthly. The auditor commended TNBEYP on its sound financial practices and strong internal processes. We have developed internal audits, finance inductions for all new staff and data processes to enable us to have a firm hold on all spending.

Whilst Covid has still been around this year TNB have fared better with being able to claim assistance with funding and loss of wages for employees. TNBEYP had to factor in a pay increase due to the Living wage rise; in April 2021, there was an increase to our hourly rate to enable us to facilitate the wage increase as per government legislation. The living wage will continue to have an impact on our finances, as it has been forecast that the living wage for over 23-year olds will be at least £10.50 per hour by 2025. We will continue to monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNBEYP to grow whilst continuing to provide affordable & quality childcare for our families. Going forward we have to mindful as the introduction of leases and payment of utilities is firmly insight which will have an impact on the charity as a whole financially.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

**Constitution, Objects and Policies**

This organisation is an unincorporated charity, which is governed by the Tri-Service Constitution. The Board of Trustees is made up of parents of children attending settings, Garrison representatives, representatives from the local community and others with Early Years specialities. Trustee meetings take place at least once a term. At these meetings, policy decisions are made using information and recommendations provided from the Executive Coordinator's regular visits to the settings and the monthly managers' meetings.

**Trustee Induction and Training**

New Trustees are provided with the NCVO Good Trustee Guide, the Charity's Charter, Minutes of the last Trustees meeting, latest accounts, risk assessment and business plan and copies of all AFF publications and Quarterly Report. Trustees are encouraged to attend appropriate external training events and when possible, encouraged to visit the settings on an annual rota so they gain an understanding of the ethos and strengths of each setting.

**Principle Source of Funding**

Principally, funding comes from the Government through the local authority (Wiltshire Council). EYS can be paid 15 hours per week, term time only, for 2-year-old children who meet the current criteria. Universal 15-hour funding is also received for all children aged 3 to 4 years old in the term after their third birthday. If the parent(s) meet a set criterion, they are also able to receive an extended 15 hours giving them a total of 30 hours funded hours. EYS may also receive money from fees paid by parents. The Early Year's Pupil Premium (EYPP) is additional funding for EYS to improve the education they provide for disadvantaged 3-4-year olds. All 3-4-year olds in state-funded early education will attract EYPP funding if they meet at least 1 of the criteria stated by the government. The unrestricted income is used to pay staff salaries, purchase equipment, pay for training and running costs to provide the excellent childcare the charity strives to achieve.

**Risk Management**

The Management Committee has conducted a review of the major risks to which the charity is exposed. If the facility attracted lease charges, fees would have to be increased. Systems and procedures are in place to monitor health and safety issues with daily checks on equipment and surroundings and the full induction of staff. Parents are provided with detailed policies on every aspect of running the EYS, which they sign and show they have accepted. Insurance policies are reviewed annually. We have also taken out insurance on behalf of the Trustees as an additional layer of protection.

## ACHIEVEMENTS AND PERFORMANCE

**Group membership**

**Caterpillas Under 5's** **Manager – Melanie Robertson**

**Growth and overall occupancy**
Caterpillas started the term at full capacity across all age groups and enquiries continued throughout the term. Occupancy has been good and consistent throughout the year and we lost a lot of children to school in summer 2021.

**Celebrations throughout the year**
Staff were continuously celebrated due to the way they adapted to all the changes we had to make in relation to Covid restrictions. We also undertook staff of the month and staff of the term where we acknowledged staff who were inspiring children and other staff during difficult times. The staff enjoyed receiving positive comments from their work colleagues which enhanced staff morale.

We held staff support meetings and worked closely with families to ensure good communication and positive relationships were formed. This built parent's confidence to discuss any concerns developmentally or emotionally they had about their children. This improved outcomes for children as the close working relationships between setting, staff and family and any support needed for the child was identified and worked towards. This showed with the children leaving for school who, during difficult times, still progressed with their learning and left Caterpillas independent, happy and confident.

The setting purchased lots of new resources to enhance the rooms. This continues to be a work in progress with staff and children imputing towards the vision of the rooms.

Caterpillas was awarded a Community Award by Tidworth Town Council in recognition of all the hard work and dedication shown to the community during the covid pandemic.

**SEND**
The staff worked really hard with children who were showing signs of delay and encouraged and enabled them to make progression so they could leave Caterpillas to start school with the best outcomes.

Caterpillas had two children receiving 1-1 support and identified lots of children in our care who were experiencing difficulties and were referred to the relevant agencies. Caterpillas continues to work very closely with outside agencies to enable children to get the correct support they need and has frequently been praised by these agencies for the support offered. We had one child delay school start to enable all the correct support to be in place before transitioning to school.

**Staffing**
Caterpillas started the 2020 academic year with Nikki Torrington as Deputy Manager and a change to the way in which Caterpillas had to adapt to the guidance to support Covid restrictions. The rooms ran as three separate rooms Glow worms (babies), under 3's and over 3's. The over 3's side consisted of three groups and it was arranged that they would stay within their groups and move around as a bubble. After lots of different ways of seeing what worked best, the over 3's went back to free flow within the room. This took pressure off the children who were upset that they couldn't interact with friends and staff trying to ensure groups were kept apart. This had a more positive impact and new ways of working were achieved within all groups.

One staff member announced her pregnancy and went on maternity leave when we finished for the summer holidays. We had a staff member leave in October and welcomed a new staff member in January. We also employed another 1-1 inclusion support worker to enable progression of SEND children. Caterpillas has struggled with staffing throughout the year with staff illness and the impact of COVID.

**Training**
Two staff members completed their level 3 qualifications and within the setting we implemented Speech and Language training, Positive Engagement and Interaction, EYFS reforms and Wellbeing and Mindfulness to support staff.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

**The Haig Day Nursery** **Manager – Trudi Murphy**

**Growth and overall occupancy**
Occupancy started slow at the beginning of the autumn term but by the spring term, occupancy was high.

**Celebrations throughout the year**
For Christmas celebrations, the children took part in key group Christmas sing-a-longs that was videoed and sent via EYLog to parents. Each room had a Christmas party and enjoyed a Christmas dinner. After which the children played party games in their rooms this included pass the parcel, pin the nose on Rudolph and other Christmas themed games.

In March we submitted our Bristol Standard submission, and this again was successful. As part of this process, we have been improving the indoor environment. The environment is now neutral allowing the children to concentrate on their learning opportunities, this is especially beneficial to the children with SEN, as the environment now has a calming effect on them rather than being overwhelming. The layout of the room has made the children more independent when exploring wider experiences and more.

At Easter the children had fun in taking part in the Easter Bonnet making competition, which were made with parents. Every child got a prize of an Easter egg.

In July we had graduation for the school leavers, and this was videoed and sent out to parents via EyLog.

The environment in the 2-year-old room has been greatly improved by the new senior and her team. In the toddler room the deputy, senior from the 2-year-old room and two pre-school practitioners worked together to transform the room as a team which has greatly benefited the children's learning and ability to independently access resources. An experienced practitioner from the pre-school room stepped up to act as senior in the toddler room when the position became vacant unexpectedly. We would like to thank her for her hard work during the Summer and her dedication to improving the room.

In the summer term we recruited three qualified members of staff. This had a significant impact on the setting due to recruitment being tough over the spring term.

**Training**
Deputy Manager successfully completed her Level 5. A staff member completed her Level 3 and several staff refreshed First Aid and all staff continued to update Safeguarding.

**SEND**
A new SENCo was appointed during the autumn term, and this has been so beneficial to the children attending the nursery. She has provided training and support to staff to improve their knowledge, understanding and confidence. She continues to support a child with a hearing impairment and a child with severe communication delay. The new SENCO has cascaded her knowledge down to all the staff, she has implemented visuals into the rooms this has been greatly beneficial for all the children, specifically those with communication difficulties who are now using now and next or jigs to help with transitions. She has shown staff how to use pecs allowing a nonverbal child to have a voice.

She has built positive relationships with outside professionals including Early years inclusion Advisor, Helm, Speech and language and the teacher of the Deaf. During a recent Helm meeting the professional all congratulated her on how amazing she is as a SENCO.

She has built positive and trusting relationships with families that she works directly with; they always say how grateful they are for her help and support say they don't know what they would do without her. As a setting we are extremely grateful for her hard work and knowledge she has had such a positive impact on children and staff.

**Parent feedback**

The nursery continues to build extremely positive relationships with the families. This has been more difficult whilst the parents have not been accessing the setting due to covid, but the staff continue to work hard to develop relationships by providing handovers outside, calling or emailing parents. Staff have worked hard during the pandemic to settle in new families and build trusting relationships with anxious parents who have never left their children before.

We received some lovely thank you cards: "Dear All, you have all been truly fantastic and helped mould the happy, slightly wild little chap that he is. It is a sad moment for us as we have been dropping one of the boys at your doors for nearly 7 years but sadly it's time for the youngest to move on. We wish you all the very best and can't thank you enough for the parts you have played in their lives."

"To all the staff at the nursery especially the Pre-School staff, thank you so much for being amazing!! Our daughter has grown so much since being in you care and blossomed into such a caring, understanding dare devil! And a lot is testament to all your hard work and patience. Thank you so much for all your support through the years for both of our children."

"To Haig Nursery Staff, we just wanted to say a little thank you to all those that have worked with our daughter during her time at the Haig. We are proud of the progress she has made and the little lady she has become and some of that is down to the input she has had from you. We think you all do an amazing job and have been particularly great in very challenging 18 months. "

Larkhill Garrison Nursery

**Manager – Natalie Woodwood**

**Growth and overall occupancy**

The nursery continues to be very busy with waiting lists for both rooms. Although the lockdowns were enforced, we only had a handful of children that were kept off for a very short period, with most of our children attending.

**Celebrations throughout the year**

We have done our best to make sure that children still had the opportunity to celebrate significant events, although we had to adapt due to the pandemic. We were not able to offer a big Christmas Extravaganza due to the restrictions, however, we were able to provide a traditional Christmas dinner for every child, thanks to the local pub 'The Packhorse'.







The children really enjoyed getting involved in the 'Euros,' making flags, learning new languages, and a football match.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

In March 2021 We are delighted to have been accepted to twin with the HVP Nepal school. HVP Nepal-UK has been supporting young people and women in Nepal for many years and in recent years have seen unprecedented challenges from the 2015 earthquake and the covid pandemic. The nursery's aim is to educate children and families on hardship, similarities, and differences. We will be fundraising with a dialog so that our families and children can see the difference they are making.

**Training**
We had five members of staff update their First Aid training, being able to use first aid now confidently when needed. We held an in-house Safeguarding training day, trialling a new way, by testing staff knowledge first and concentrating on the areas that were highlighted. We received positive feedback from staff.

**SEN**
We have supported several children with a wide range of needs. We had one child who was expected to defer her start to reception, but due to progress made, happily she was able to join her peers and was able to start her school journey at the beginning of September. We have recently been informed she has settled well. At the beginning of the year, we saw a large number of referrals, mainly to Speech and Language Therapy (SALT), with some others to Play Therapy. This is in part due to the pandemic and associated restrictions. Happily, by the summer term, 90% of the children who were being supported by outside agencies were discharged. As with previous cohorts, the team continue to successfully support children with English as an additional language.

**Parent feedback**
We continue to work exceptionally hard to build strong and positive parent partnerships with our families. At times, this has proved very challenging but perseverance from our dedicated team, has made this possible. This in turn has ensured the children settle well and make excellent progress whilst at nursery.

Here are a selection of comments from the our parents.
"Having your support and guidance has made me a better person".

"It's been an incredibly strange two years for all of us, but your support and care has been unwavering. I can't thank you all enough for all you have done."

"Thank you for taking such great care of my three children, they have all thrived at the nursery and made amazing memories. We will all miss your kindness and compassion."

The nursery was given a picture frame from a family that we supported through a really hard time in their life. They felt that the words reflected the staff at Larkhill Garrison Nursery.



Noah's Ark Under 5's **Manager – Shayley White**

**Growth and overall occupancy**

We began the year with relatively low numbers and ended the year growing to very good capacity throughout the setting. Whilst we have always experienced a lull at the beginning of the academic year, September 2020 was more of a worry. Ordinarily the previous summer term enables us to carry a short-term drop-in number but because of the covid impact the previous term, this was not possible. Low numbers were therefore a concern and meant reducing some staff hours or redirecting staff to other settings in need of staff. We saw the biggest need for spaces from April and had our largest cohort of rising 3s which has helped support-sustainability into the next academic year.

**Celebrations throughout the year**

Events proved difficult due to constraints over mixing and social distancing. At Christmas instead of our usual concert we videoed the children singing Christmas songs and this was shared on their EY Log learning journal for parents. In the summer, Giraffes organised a Water Play fundraising day. The children loved getting the staff wet and the day was filled with much laughter throughout.

We were fortunate to have a new kitchen installed by Aspire in our downstairs scullery. The kitchen was quite literally falling apart and when reported to the helpdesk they agreed it was no longer repairable and were swift in rectifying the situation. The kitchen is now more user friendly and fit for purpose.

While our end of year celebration was hindered by Covid, we did manage to have a garden party right at the end of summer break to say farewell to those leaving for school.

**Staffing**

The staff were incredible throughout the year and accepted every challenge that Covid threw at them. When times were hard, staff pulled together and would often be adapting to changes enforced for the benefit of all at very short notice. Staff turnover throughout the year was minimal which enabled us to keep the teams relatively stable to help keep continuity of care for the children.

In January, due to the lockdown and vulnerable high-risk staff having to isolate, we recruited some local college students who found themselves able to help as bank staff whilst combining remote academic working. Two of those who began as bank staff enjoyed the job roles so much in April, they began apprenticeships with us. One of our level 2 practitioners also signed up to undertake her level 3 in early years.

One of the settings seniors had begun to find the pressures involved in the senior role coupled with the pandemic too much and asked to step down to a key person role. We then promoted another team member who stepped up to the role with enthusiasm and a fresh vision for the area.

The summer term and end of the academic year saw us say goodbye to three staff members, which as sad as it was to see them go enabled us to begin the new academic year with a still strong but more sustainable team.

**Training**

Training for this academic year has been remotely accessed across the board. This has been in some respects easier but it is more difficult to network and build relationships on a more personal level with other settings and agencies. Staff have continued to access mandatory training on Noodle Now and it still proves to be a really good platform and user-friendly resource for us. The deputy manager attended remote advanced safeguarding and safer recruitment to further upskill the management team.

**SEND**

Our setting SENCo has had to take a leave of absence and as such Emma Page, Deputy manager, has taken over the SENCo role. We have supported nine children and families across the year. The wheels were set in motion for two Education Health Care Plan (EHCP) requests and we heavily supported a family who returned from overseas with a child with a diagnosis. Staff have effectively monitored and implemented Induvial Educational Plans (IEPs) for children as appropriate and children made good progress with appropriate support systems being put in place. We were fortunate to welcome Speech and Language Therapy (SALT) services into the setting to support children and conducted further support meetings with the local authority via video conferencing.

**Parent feedback**

The setting received the following comments from parents, "Thank you for supporting *I* for the last two years. When she first arrived, Zoe made her feel welcome in Giraffes and supported her speech and learning from the start. Zoe helped put my mind at rest knowing I was leaving her in safe hands. When she moved on to Lions, Cat and Tania helped her grow her independence and supported her finding her own personality. All the staff look after the children as if they were their own family, not only with learning but with emotional support too. Noah's Ark team have provided *I* and her friends a great start into their education journey." This is further supported by a comment from the new reception teacher at school. *I's* new teacher said, "All the children coming up from Noah's Ark are very articulate and polite. They've all adapted to their surroundings and are all very independent".

"The only room for improvement within Noah's Ark would be a cash injection to help revamp and replace equipment and allow this setting to look as good as the services they provide. The team here have been invaluable to our family and I will continue to recommend them to new families."

"The staff of Noah's Ark have been very helpful and supportive in getting my little girl a place in this wonderful nursery. As someone who needs additional support, it was very difficult getting a suitable nursery for her. The manager and deputy manager at Noah's Ark were so willing to help even when it meant making a few sacrifices to enable my little girl start attending for a few hours a week until the County Council made provisions for funding.

The level of support my child receives here is unbelievable. Signposting and reaching out to other agencies has brought a significant change and improvement in my child's care and development. They have also managed to help secure a place at John McNeil's Opportunity Centre for my child. Having two children in this nursery has given me so much peace of mind, knowing that they are being well cared for and loved. I cannot fault them so far. All the staff are very professional, welcoming and know what they're doing. I highly recommend Noah's Ark Nursery to all families."

**Paddington PlayStation Day Nursery** **Manager – Stephanie Ball**

**Growth and overall occupancy**

Occupancy September 2020 - January 2021 remained low and staff hours were reduced wherever possible to try and limit the effects on the nursery's finances. By April 2021 occupancy had risen and the growth of the nursery was looking healthy. By June 2021, the nursery had no availability for spaces.

**Celebrations throughout the year**

While Covid put a stop to many outside fundraising events, the nursery did celebrate familial and cultural festivities such as St Andrew's Day, St David's Day, St Patrick's Day, St George's Day, Mothering Sunday, Father's Day, Fuji Day, Fagun Purnima (Holi), Divali. We raised an incredible £80 for the Christmas Jumper Appeal by raffling off a Christmas cake made by Lynne, the cook and Steph, the manager. The nursery held a social distancing Graduation Ceremony in July 2021 where staff children and parents gathered outside, and the children sang songs and received certificates and gifts.

The staff and children enjoyed following the Euros and held a football day to mark England making it to the final.

Paddingtons was presented a Community Award by Tidworth Council for its support to the community during the Covid-19 pandemic.

Paddingtons used much of the local area when restrictions were in place, taking the children for walks to Tedworth House, local parks and to visit the fairy woods. Many of the parents that joined the nursery this year said part of the reason why they chose Paddington's was because they saw us out so frequently. We painted pebbles and the children hid them around the community when they went out on walks. Each pebble had a different picture and the name of the Nursery on the back.

In March 2021 the nursery applied for an ELCF grant to turn the back garden, which was no longer fit for use, into a working kitchen garden. They were awarded £17,000 and works started in August 2021. It is anticipated that work will be completed by October 2021.

**SEND**

This year saw a high level of children with SEND within the nursery, with five children receiving Inclusion Support Funding. The SENCO successfully applied for two Educational Health Care Plans which were accepted, completed six My Support Plans and five Transitions. Children with SEND made good progress and thrived both in the setting and at home. Parents said how supported they felt as families and were grateful for the guidance and care given to themselves and their children. Feedback from Speech and Language therapists, the Physical Impairment Service and Wiltshire Council was good with praise on the level of expertise from the staff at the setting, especially by Inclusion Support Workers. July 2021 allowed outside professionals to return to physically visiting nurseries and offering support and guidance.

**Staffing**

2020-2021 saw a more settled staff team with a higher level of morale. The management team was restructured to support current staff needs, using experienced and knowledgeable Room Seniors which helped the whole team to bond. Several staff appreciation days were held, with the managers making breakfast rolls and gift hampers to say thank you to the staff for their hard work and support.

Five members of staff left the nursery, three due to their husbands being posted, one to work within another TNB nursery and one to an outside employer.

**Training**

Staff focused their efforts on using Noodle Now this year as more and more courses were cancelled due to the pandemic. Several staff attended First Aid Training that was organised by Tree Tots and the management team attended online training on the New EYFS, Safeguarding, Positive Behavioural Management, Five-to-Thrive and various other courses.

A member of staff attended Dingley's Promise Transition Training, to support children with SEND.

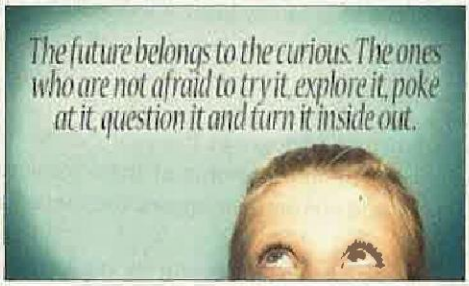
**Parent feedback**

Parent relationships continue to go from strength to strength, with parents volunteering to help clear the garden in preparation for works to begin. One parent made a mud kitchen for the pre-school garden, while another donated a pond and several others donated scooters and bikes.

The end of term offered plenty of positive parent feedback:

"What makes Paddingtons stand out to us is the constant use of the local area for walks to the woods and parks. The experiences provided are not only centred around the child's interests but have many learning opportunities. The team are forward thinking and dynamic, evolving ideas that move with the child's interest. e.g., the football day that stemmed from the children's interest in the Euros and the swimming lessons in babies when my daughter started them out of school".








**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

**Perham Down Nursery** **Manager – Tara Roets**

**Growth and overall occupancy**
The setting was affected by lockdowns and low uptake of children attending. The staff continued to work extremely hard to reassure, settle and support children and their families and numbers steadily increased throughout the year.

The setting successfully applied to Ofsted to take children from 12 months. Sadly lockdowns limited the need for such provision as many families could keep their young children safely at home. When the setting was able to reopen, the children were older and there was no longer a need to care for babies.

The setting successfully extended their opening hours to 8.00-4.00 and although uptake was limited, it did provide some families with the additional childcare hours they required.

**Celebrations throughout the year**
In March children took part in hatching caterpillars linked to the story 'The Very Hungry Caterpillar'. A caterpillar webcam was set up so parents could also be involved remotely. As parents were unable to come into the setting to celebrate World Book Day, the children brought in their favourite story from home to share with their friends.

In July a virtual Graduation was held to say goodbye to all the children leaving for school.

Children's birthdays were celebrated throughout the year as parents were unable to organise birthday parties with friends outside the home due to covid restrictions. Parents loved seeing photos of these special moments and it enabled children to celebrate with their peers.

The setting was able to begin to utilise areas near the contained boiler and racking was installed to provide much needed storage. A room was decorated to provide a designated staff room.

The nursery was thanked for their services to the community and efforts during the covid pandemic by the Tidworth Town Council.

**SEND**
The setting worked closely with outside professionals and the families to support children with additional needs settle and develop within the setting.

**Staffing**
Staffing was very changeable throughout the year with half of the team going on maternity leave. Having successfully appointed a new deputy in February, the new deputy resigned soon after due to an unexpected posting. This lack of consist deputy support did put additional pressure on the manager and the team but they all worked hard throughout this time. In June 2021, the manager resigned due to a posting.

**Training**
The manager successfully undertook further training in order to support children with special educational needs. Through training, she was also able to further support a family with a looked after child. Staff undertook online training course through Noodle Now and safeguarding updates were cascaded to staff to ensure their training remained current.

**Parent feedback**
Parents continued to be extremely supportive throughout the year due to the positive parent partnership established by the manager and team. Parents continued to share photos of their weekend and holiday adventures so children could discuss these whilst at nursery and staff could continue to ensure their interests were being engaged.

Parents continued to benefit from Fareshare and were grateful for the setting for organising this service.

St Andrews Preschool and Jammie Dodgers ASC **Manager – Louise Chant**

**Growth and overall occupancy**
The manager has needed to carefully manager the occupancy this academic year due to the major building works that took place in April. As the setting was struggling to find alternative accommodation as big as their current location, there was a need to reduce the number of children per session and the setting didn't replace the two staff that were on maternity leave.

**Celebrations throughout the year**
St Andrews and Jammie Dodgers started 2020-2021 with a focus on Emotional Literacy and Wellbeing. This included sharing skills with parents on Five to Thrive strategies to encourage co-regulation and play skills. The setting also did online training for parents on all the different Calm Kids Yoga exercises. (The setting uses this to support the children's wellbeing, focus and attention.)

Due to covid, the setting put on a live online Christmas Carol event where parents could watch and sing along with the children.

Holiday Club has not operated this year due to the pandemic and then the settings moved to a different location.

Graduation this year was celebrated with an end of year garden party for the children, and as the parents were not able to attend due to covid, the setting produced a photographic yearbook featuring all the children for the parents as a keep sake. This was well received by the parents.

In April the setting very successfully managed a whole setting move to St Michaels Hall in Tidworth. This was with the full support of the Executive Coordinator, Sarah Hawkins who worked tirelessly on ensuring that the setting could continue to operate legally. She also supported the setting manager with applying for additional funding to aid this move. A big thank you to Major Jock Dunn and Leanne Caplis for their support with securing the location for as long as the building works take.

St Michaels Hall before we moved in



St Michaels Hall after we moved in



**Training**
The setting's staff all completed their personal CPD learning journals as face-to-face training was unable to happen. Courses were on Fire Safety, Safeguarding Children, Health and Safety, the new EYFS and Children's Mental Health. Setting manager attended Five to Thrive Trauma and Resilience online training and became a Five to Thrive champion. Manager also attended the Nursery World Early Years conference online event and shared the content with the Executive Coordinator and fellow managers during managers meetings.

**SEND**
The setting has supported eight children who were receiving intervention for their speech and language acquisition. The SENCO successfully applied for two Education, Health and Care Plans (EHCPs) for two children with very complex needs. The practitioners worked very hard to support these children in the mainstream environment giving them a great start to their learning.

**Parent feedback**
2020-2021 has been a very challenging year for the setting and for our parents due to the covid-19 pandemic continuing and the setting's major refurbishment that led to a whole setting move in April. Parent and children feedback has been very positive and feedback from the parents overall was very positive and supportive of the actions taken by the setting and the charity.

**Outside agency feedback**
The Early Years leading teacher was very complementary of the setting's efforts in organising and resourcing a 'pop up' early years setting within the new location. She felt that the setting had worked very hard to ensure the needs of all children had been considered and accommodated sensitively despite the restriction of a temporary building that was not built for the purpose of a nursery. The Early Years Inclusion Advisor and visiting speech therapists were also impressed that the setting had ensured the children with high levels of need had an environment that was conducive to their sensory profiles.

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

**Tree Tots Day Nursery** **Manager – Shirley Hitchmough**

**Growth and overall occupancy**

The occupancy rate for Tree Tots has continued to increase. At the start of the term in September we were running at 65% capacity. This increased to 75% in October, 80% in January and 90% by April 2021. Everyone has worked really hard on establishing a good reputation throughout the community.

**Celebrations throughout the year**

Since my last AGM report, I am pleased to say that Tree Tots has gone from strength to strength even with the challenges that the whole of early years continued to face with Covid 19, I feel that we have all pulled together in the best way possible to support our families and children.

Tree Tots, along with other TNB settings, were recognised by Tidworth Town Council for our support within the community during the pandemic.




We said goodbye 21 of our Pre-school children with a socially distanced graduation ceremony.

Fan-flipping-tastic graduation today! Thank you so much Shirley, Kirsty, Rachel, Winter, Charlotte and anybody else I have missed! Such a special memory for all involved



After applying and receiving £8,872 from the Armed Forces Covenant Fund Trust Grant for our Forest School Community Day, we continued to enhance our Forest School area. We initially planned to invite families from the community to join us in March but again Covid had other ideas. In the interim we liaised with the Children's Centre to identify civilian and military families that were finding times tricky with isolation and young children by creating Forest School activity packs that could be done either in the house or garden. These were positively received and many families commented on how enjoyable the time spent outside with their children was.



**REPORT OF THE MANAGEMENT COMMITTEE**
**for the year ended 31 August 2021**

My Deputy's husband built our Hobbit Hut which we have named, Forest School Foragers. The children are now enjoying using this area and Melanie Smith is taking the lead and will start running forest school sessions from September.





We also applied to the Early Learning and Childcare fund for some additional funding of £6000, to turn our outside shed into a Sensory Barn. We wanted to be able to support families whose children were struggling emotionally by providing a space that would be calming which could also be used by families from the local area. We were awarded this in May, so work soon started and we are nearly ready to open it officially calling it 'Seeding's Sensory Den'.









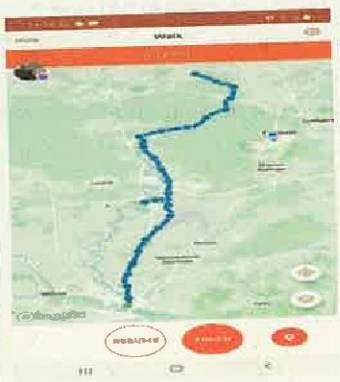


Our amazing Acorn team (baby Room) decided to complete a sponsored walk to raise money for some triple buggies. Although Jeni could not walk for the next week without hobbling, they raised an impressive £900.









**Training**

We have 24 staff made up of; 16 level 3, 2 level 5, 1 level 6, 1 level 2, 3 unqualified and one cook. We said a heart-felt farewell to Vicki my Sapling Room Senior who successfully interviewed for the Deputy Secondment at Perham, and we wish her all the best for the next chapter of her early years career. Mel is also studying her level 3 Forest School Leader qualification.

**SEND**

We had three children in receipt of inclusion support finding 2 in our 2-year-old room and one in our preschool room. We were successful in completing an Education Health Care Plan (EHCP) for the preschool child and used this along with a detailed hand over to support his journey into school.

We run daily Time to Talk sessions which supports groups of identified children with speech and language difficulties. We have seen the need for these sessions increase during the pandemic.

We have also seen an increase in children struggling more with managing feelings and their emotions, so our SENCO also takes either individual children or small groups of children into our sensory barn this helps the children to learn about self-regulation.

**Parent feedback**

Tree Tots has worked hard on having positive relationships with all our parents, we feel that this really supports our family feel ethos. Subsequently our parents have been extremely supportive helping with fund raising and being actively engaged in the setting.

We have 82 members on our closed Facebook page where parents can leave comments, make suggestions, and read about what each room has been up to over the week. Parents have said that this is an invaluable resource because it is an easy and quick way to keep up to date.

Our website has proven to be a valuable commodity and perspective parents have booked spaces for their child just from looking at our pictures and watching our video. Keeping this current and updated has also helped to increase our occupancy since opening.

Good evening I'm just emailing regarding a space for my 2 and half year old I have viewed what feels like 100s of nurseries, I just haven't got a good feeling about any yet, but yours looks really lovely. I wondered if you had available for 2 sessions a week for my little girl then once she gets her funding add 2 full days, if possible, thank you in advance x

Today was M's Last day in Nursery! Since the age of 9 months, she has gone full time to nursery everyday 8am till 5pm. Due to house moves and different circumstances, Tree Tots Day Nursery was M's third and final nursery and by far the BEST. I noticed such a change in how happy she was at this nursery within a week of her being there. All the girls put so much effort into M to make sure she was settled and happy and I couldn't be more thankful to them all.

I can't believe how ready she is for Primary school and again I think this is because of how much they have prepared her. I left crying today and M left excited for her next step.

Thank you so much to Georgia, Rachael, Winter, Charlotte and also Shirley and Kirsty in the office with all your help. We will come back and visit as I know how much M will miss you all. Xxx

## REPORT OF THE MANAGEMENT COMMITTEE
## for the year ended 31 August 2021

### FINANCIAL REVIEW

The groups run on a non-profit-making, self-financing basis and sometimes run fundraising events for the enjoyment aspect, to raise money for other charities and the ability to purchase more equipment. 54% of our income came directly from parents in the form of cash, card payment, direct bank transfer or voucher. 46% of our income was from Wiltshire Council for the provision of free entitlement to families.

We accept payment in the form of debit card, direct bank transfer, voucher, and cash. The number of parents paying by cash has declined dramatically due to the impact of Covid. All managers have debit cards to ensure they have the means to purchase supplies for their settings. This is to limit the use of cash and further improve the audit trail.

The group continues to bank with Lloyds Bank. We are still using Xero as our accounts package; this has enabled us to import bank transactions directly for quicker processing. We use online banking to pay suppliers and process payroll. Any cash transactions are banked at Lloyds Bank in Amesbury.

The account is maintained by the present Finance Manager, overseen by the Executive Co-ordinator, and audited by Fawcetts LLP, Chartered Accountants and Registered Auditors.

At the end of the year the charity held investments with The Armed Forces Common Investment Fund (AFCIF) valued at £280,686.

The group currently benefit from free of charge usage of our buildings through the MOD and this results in lower overhead charges. The largest expense to the group is staff payroll costs which accounts for 81% of the total expenditure. However, this will not be the case for much longer as TNB are likely to be charged for this usage by September 2022 and there will also be additional costs that the Group will suffer as a consequence of having to relocate settings during renovation work. The relocation costs will be funded from retained funds.

### Reserves Policy

The groups are required by the Charities Commission to have a reserves policy. The charity's reserve policy states two months wages will be ringfenced to ensure there is the financial capacity to pay staff in the event of redundancy or in the event rental costs are suddenly introduced. For these reasons, this significant amount of money must be kept within the bank account but cannot be used in the daily running of the charity.

### Responsibilities of the Trustees

Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They 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.

**ON BEHALF OF THE TRUSTEES:**

.....

Major Vicki Seth - CHAIRMAN

Dated: 3-3-2022

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TNB GARRISON EARLY YEARS & PLAY

### Opinion

We have audited the financial statements of TNB Garrison Early Years and Play for the year ended 31 August 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021, and of its incoming resources and application of resources, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Auditors thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF TNB GARRISON EARLY YEARS & PLAY (continued)

**Responsibilities of Trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

**Use of our report**

This report is made solely to the charity's trustees as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Fawcetts LLP

Fawcetts LLP
Chartered Accountants
and Statutory Auditors
Windover House
St Ann Street
Salisbury, SP1 2DR

Date: 10 March 2022

Fawcetts LLP is eligible for appointment as auditor of the charity by virtue of its eligibilty for appointment as an auditor of a company under section 1212 of the Companies Act 2006.

**TNB GARRISON EARLY YEARS & PLAY**

**STATEMENT OF FINANCIAL ACTIVITIES**
**for the year ended 31 August 2021**

| | Notes | 2021 | | | 2020 |
|---|---|---|---|---|---|
| **INCOME AND EXPENDITURE** | | £ **Unrestricted** | £ **Restricted** | £ **Total** | £ **Total** |
| **INCOME AND ENDOWMENTS FROM:** | | | | | |
| Donations and legacies | 2 | - | 68,926 | 68,926 | 500 |
| Charitable activities | | | | | |
| Attendance fees | 3 | 2,375,132 | - | 2,375,132 | 1,960,761 |
| Other trading activities | | | | | |
| Fundraising | | 713 | - | 713 | 330 |
| Total | | 2,375,845 | 68,926 | 2,444,771 | 1,961,591 |
| **EXPENDITURE ON:** | | | | | |
| Charitable activities | | **2,252,062** | 59,359 | 2,311,421 | 2,067,157 |
| **Total** | 4 | 2,252,062 | 59,359 | 2,311,421 | 2,067,157 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES** | | **123,783** | **9,567** | **133,350** | **(105,566)** |
| Net gains on investments | 7 | 44,871 | - | 44,871 | 11,180 |
| **NET INCOME** | | **168,654** | **9,567** | **178,221** | **(94,386)** |
| Funds brought forward at 1 September | | 522,729 | - | 522,729 | 617,115 |
| **TOTAL FUNDS CARRIED FORWARD AT 31 AUGUST** | | **691,383** | **9,567** | **700,950** | **522,729** |

The Statement of Financial Activities includes all gains and losses recognised in the period.

All incoming resources and resources expended derive from continuing activities.

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**

**BALANCE SHEET**
**31 August 2021**

| | Notes | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS:** | | | | | |
| Investments | 7 | | 280,686 | | 235,815 |
| **CURRENT ASSETS:** | | | | | |
| Cash at bank and in hand | | 459,487 | | 323,214 | |
| **CREDITORS:** Amounts falling due within one year | 8 | (39,223) | | (36,300) | |
| **NET CURRENT ASSETS:** | | | 420,264 | | 286,914 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES:** | | | 700,950 | | 522,729 |
| **FUNDS:** | | | | | |
| Unrestricted funds: general reserve | 9 | | 591,383 | | 452,729 |
| Unrestricted funds: designated funds | 9 | | 100,000 | | 70,000 |
| Restricted funds | 10 | | 9,567 | | - |
| | | | 700,950 | | 522,729 |

**APPROVED AND SIGNED ON BEHALF OF THE TRUSTEES:**



.....

Mrs V Seth – CHAIRMAN

Dated: .....

**TNB GARRISON EARLY YEARS & PLAY**

**STATEMENT OF CASH FLOWS**
**31 August 2021**

| | Notes | 2021 £ | 2020 £ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES:** | | | |
| Net cash provided by/(used in) operating activities | a | 136,273 | (98,312) |
| Cash flows from investing activities | | - | 40,000 |
| **CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR** | | | (58,312) |
| Cash and cash equivalents brought forward at 1 September | | 323,214 | 381,526 |
| **CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 AUGUST** | b | **459,487** | **323,214** |

**a) Reconciliation of net income/(expenditure) to net cash flow from operating activities**

| | 2021 £ | 2020 £ |
|---|---|---|
| Net income/(expenditure) for the year as per the Statement of Financial Activities | 178,221 | (94,386) |
| Adjusted for: | | |
| (Gains)/losses on investments | (44,871) | (11,180) |
| Increase/(decrease) in creditors | 2,923 | 7,254 |
| **Net cash provided by/(used in) operating activities** | **136,273** | (98,312) |

**b) Analysis of cash and cash equivalents**

| | 2021 £ | 2020 £ |
|---|---|---|
| Cash at bank and in hand | 459,487 | 323,214 |

## NOTES TO THE FINANCIAL STATEMENTS
## for the year ended 31 August 2021

### 1. ACCOUNTING POLICIES

**Accounting convention**
The financial statements have been prepared under the Charities Act 2011 on the historical cost convention, except investment assets that are carried at market value. The financial statements are prepared in accordance with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities: Charities SORP 2016 FRS102.

The trustees have considered the financial position of the organisation and believe that it is currently a going concern. The Coronavirus outbreak has so far not had a material impact on this assessment and based on their current knowledge, they do not expect it to do so going forward.

These financial statements have been prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the charity. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Fund accounting**
General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Incoming resources**
All incoming resources are included in the statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or when the donor has imposed conditions which must be met before the charity has unconditional entitlement. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Voluntary income and donations are accounted for as received by the charity.

Gifts in kind donated for distribution are included at valuation and recognized as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

**Resources expended**
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

1. **ACCOUNTING POLICIES continued**

**Tangible fixed assets**
Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Expenditure incurred on play equipment is treated as a revenue expense as although some of the equipment may be of a higher value it has a short life due to the extensive use that it receives from the children.

**Investments and investment income**
Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the statement of financial activities. Investment income is accounted for on an accrual's basis.

**Debtors**
Debtors are measured at their recoverable amount.

**Creditors and provisions**
Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Value added tax**
Value added tax is not recoverable by the charity, and as such is included in the relevant costs in the Statement of Financial Activities.

**Intangible income**
The Preschools occupy MOD premises and do not pay rent or electricity charges. The Trustees consider that the financial saving cannot be quantified with reasonable accuracy given that rental of MOD premises to non-military organisations is not common and therefore no adjustment has been made in the SOFA. The Charity also on occasion receives play equipment at a low cost, again the trustees consider that the financial saving for these items cannot be quantified with reasonable accuracy due to the specialist market for these items.

**Operating leases**
Rentals paid under operating leases are charged on a time basis over the lease term.

2. **DONATIONS AND LEGACIES**

| | Unrestricted | Restricted | **31.8.21** | 31.8.20 |
|---|---|---|---|---|
| | £ | £ | **£** | £ |
| Armed Forces Covenant grant | - | 8,372 | **8,372** | 500 |
| DBS FIN Grant | - | 45,881 | **45,881** | - |
| Government food vouchers | - | 1,035 | **1,035** | - |
| SSP reclaim | - | 6,121 | **6,121** | - |
| CJRS reclaim | - | 7,517 | **7,517** | - |
| | - | 68,926 | **68,926** | 500 |

## NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

### 3. CHARITABLE ACTIVITIES

| | Unrestricted £ | Restricted £ | **31.8.21 £** | 31.8.20 £ |
|---|---|---|---|---|
| Attendance fees | 1,333,891 | - | **1,333,891** | 928,999 |
| Wiltshire County Council | 1,036,241 | - | **1,036,241** | 1,031,762 |
| | 2,375,132 | - | **2,375,132** | 1,960,761 |

### 4. CHARITABLE ACTIVITIES

| | Payroll Cost £ | Support Cost £ | **31.8.21 Total £** | 31.8.20 Total £ |
|---|---|---|---|---|
| Haig | 416,175 | 41,881 | **458,056** | 477,405 |
| Paddingtons | 207,005 | 31,463 | **238,468** | 245,358 |
| Perham Down | 76,389 | 10,427 | **86,816** | 92,955 |
| St Andrews + JD's | 171,112 | 30,335 | **201,447** | 221,422 |
| Caterpillas | 261,325 | 22,502 | **283,827** | 262,823 |
| Noahs Ark | 288,869 | 25,090 | **313,959** | 282,288 |
| Larkhill | 190,648 | 32,550 | **223,198** | 206,447 |
| Tree Tots | 365,170 | 50,565 | **415,735** | 189,535 |
| Head Office Costs | 74,517 | 15,398 | **89,915** | 88,924 |
| | 2,051,210 | 260,211 | **2,311,421** | 2,067,157 |

### 5. NET INCOME/(EXPENDITURE)

This is stated after charging:

| | **31.8.21 B** | 31.8.20 £ |
|---|---|---|
| Auditors' remuneration - for audit | **2,950** | 2,712 |
| Operating lease rentals | **2,741** | 2,589 |
| Gains/(losses) on investments | **44,851** | 11,180 |

## 6. STAFF COSTS

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2021 were £2,051,210 (2020: £1,645,087) which includes £105,979 of employer's national insurance (2020: £82,610) and £34,167 of employer's pension contributions (2020: £22,631). No employee received a salary in excess of £60,000 in the current or previous years.

The average number of employees during the year was as follows:

| | **31.8.21** | 31.8.20 |
|---|---|---|
| | **No.** | No. |
| Management | **10** | 10 |
| Preschools employees | **126** | 113 |
| | **136** | 123 |

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was £74,517 (2020: £65,318).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £34,167 (2020: £29,647).

## 7. INVESTMENTS

| | **31.8.21** | 31.8.20 |
|---|---|---|
| | **£** | £ |
| Balance as at 1 September | **235,815** | 264,364 |
| Disposal proceeds | **-** | (40,000) |
| Realised gains/(losses) | **-** | 1,462 |
| Unrealised gains/(losses) | **44,871** | 9,718 |
| Quoted investments as at 31 August | **280,686** | 235,815 |

Historic cost is £145,243 (2020: £145,243).

## 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | **31.8.21** | 31.8.20 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **3,447** | 3,920 |
| PAYE and national insurance | **25,364** | 22,915 |
| Other creditors and accruals | **10,412** | 9,465 |
| | **39,223** | 36,300 |

## NOTES TO THE FINANCIAL STATEMENTS
## for the year ended 31 August 2021

### 9. UNRESTRICTED FUNDS

| | General funds £ | Designated funds £ | Total £ |
|---|---|---|---|
| Balance at 1 September 2020 | 452,729 | 70,000 | 522,729 |
| Surplus for the year | 168,654 | - | 168,654 |
| Transfer between funds | (30,000) | 30,000 | - |
| **Balance at 31 August 2021** | **591,383** | **100,000** | **691,383** |

Comparative unrestricted funds for the year ended 31 August 2020:

| | General funds £ | Designated funds £ | Total £ |
|---|---|---|---|
| Balance at 1 September 2019 | 547,115 | 70,000 | 617,115 |
| Surplus for the year | (94,386) | - | (94,386) |
| Transfer between funds | - | - | - |
| Balance at 31 August 2020 | 452,729 | 70,000 | 522,729 |

The designated funds represent amounts committed by the Trustees across two separate areas. First £100,000 is ringfenced to finance redundancy costs in the very unlikely event of a close down. Secondly, the trustees look to ringfence the cost of various projects relating to the improvement of facilities at various settings. However, the trustees feel it prudent to maintain all such funds within the general fund until the position on the future of setting lease costs is confirmed. The trustees remain committed to the reinvestment of its retained surpluses for the benefit of learning needs of the children attending the various settings.

### 10. RESTRICTED FUNDS

The income funds of the charity include restricted funds comprising the following balances of grants held on trust to be applied for specific purposes:

| | Balance at 1 September 2020 £ | Movement in funds: Incoming resources £ | Movement in funds: Resources expended/transfers £ | **Balance at 31 August 2021 £** |
|---|---|---|---|---|
| Armed Forces Covenant grant | - | 8,372 | (7,483) | **889** |
| DBS FIN Grant | - | 45,881 | (37,203) | **8,678** |
| Government food vouchers | - | 1,035 | (1,035) | - |
| SSP reclaim | - | 6,121 | (6,121) | - |
| CJRS reclaim | - | 7,517 | (7,517) | - |
| | - | 68,926 | (59,359) | **9,567** |

**Restricted fund details:**

- Armed forces covenant was funding for the forest school.
- DBS FIN grants were for Paddingtons' garden, St Andrews' relocation for 8 months and Tree Tots' sensory den.
- Government food vouchers provided for disadvantaged children during holidays.
- Statutory Sick Pay (SSP) and Coronavirus Job Retention Scheme (CJRS) reclaims received relating to COVID-19 affected staff.

## 10. RESTRICTED FUNDS continued

Comparative restricted funds for the year ended 31 August 2020:

| | Balance at 1 September 2019 | Movement in funds | | Balance at 31 August 2020 |
|---|---|---|---|---|
| | | Incoming resources | Resources expended/transfers | |
| | £ | £ | £ | £ |
| Lifetime Training Incentives | - | 500 | (500) | - |
| | - | 500 | (500) | - |

**Lifetime Training Incentives**
The restricted grants were received to fund two apprenticeships.

## 11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Fixed assets | Current assets | Current liabilities | **Total net assets at 31.8.21** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Unrestricted funds | 280,686 | 449,920 | 39,223 | **691,383** |
| Restricted funds | - | 9,567 | - | **9,567** |
| Balance at 31 August 2021 | 280,686 | 459,487 | 39,223 | **700,950** |

Comparative analysis of net assets between funds for the year ended 31 August 2020:

| | Fixed assets | Current assets | Current liabilities | Total net assets at 31.8.20 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted funds | 235,815 | 323,214 | (36,300) | 522,729 |
| Restricted funds | - | - | - | - |
| Balance at 31 August 2020 | 235,815 | 323,214 | (36,300) | 522,729 |

## 12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2021 the total of future minimum lease payments under non-cancellable operating leases was:

| | Equipment | |
|---|---|---|
| | **2021** | 2020 |
| | **£** | £ |
| Amounts due within one year | **522** | 1,241 |
| Amounts due between one and five years | **2,219** | 2,084 |
| | **2,741** | 3,325 |

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

## 13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | 2020 | | |
|---|---|---|---|
| INCOME AND EXPENDITURE | £ Unrestricted | £ Restricted | £ Total |
| **INCOME AND ENDOWMENTS FROM:** | | | |
| Donations and legacies | - | 500 | 500 |
| Charitable activities | | | |
| Attendance fees | 1,960,761 | - | 1,960,761 |
| Other trading activities | | | |
| Fundraising | 330 | - | 330 |
| Uniform sales | - | - | - |
| Total | 1,961,091 | 500 | 1,961,591 |
| **EXPENDITURE ON:** | | | |
| Charitable activities | 2,066,657 | 500 | 2,067,157 |
| **Total** | 2,066,657 | 500 | 2,067,157 |
| **NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES** | **(105,566)** | - | **(105,566)** |
| Net gains on investments | 11,180 | - | 11,180 |
| **NET INCOME** | **(94,386)** | - | **(94,386)** |
| Funds brought forward at 1 September | 617,115 | - | 617,115 |
| **TOTAL FUNDS CARRIED FORWARD AT 31 AUGUST** | 522,729 | - | **522,729** |