

**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 Natalie Carnall Olivia Brown Vicki Simpson Lt Col Jan Dodd Lynn Taylor Damion Baines	- Chairman and Garrison representative - Treasurer - Secretary- Resigned 23/06/21 - Parent Rep - Trustee - Secretary - Trustee – resigned 30/03/21 - Trustee (Safeguarding)
SENIOR MANAGEMENT:	Sarah Hawkins Alison Mellor	- Executive Co-ordinator - Finance, Payroll and Administrative Manager
CHARITY OFFICES:	1-2 St Andrews Road Tidworth SP9 7EP	
CHARITY NUMBER:	1079392 (Member of Pre-school Learning Alliance, PLA, NDNA)	
AUDITORS:	Fawcetts LLP, Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR	
BANKERS:	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	
INVESTMENT MANAGERS:	Blackrock Investment Management (UK) Ltd PO Box 545, 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 extreme gratitude having been able to unbatten 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.

TNB GARRISON EARLY YEARS & PLAY

REPORT OF THE MANAGEMENT COMMITTEE for the year ended 31 August 2021

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.

TNB GARRISON EARLY YEARS & PLAY

REPORT OF THE MANAGEMENT COMMITTEE for the year ended 31 August 2021

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 be 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.

**REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021**

ACHIEVEMENTS AND PERFORMANCE

Group membership



Caterpillars Under 5's

Manager – Melanie Robertson

Growth and overall occupancy

Caterpillars 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 Caterpillars 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 inputting towards the vision of the rooms.

Caterpillars 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 Caterpillars to start school with the best outcomes.

Caterpillars 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. Caterpillars 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

Caterpillars started the 2020 academic year with Nikki Torrington as Deputy Manager and a change to the way in which Caterpillars 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. Caterpillars 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

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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.

**REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021**

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 your 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.



**REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021**



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.

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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 Individual 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.

**REPORT OF THE MANAGEMENT COMMITTEE
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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.

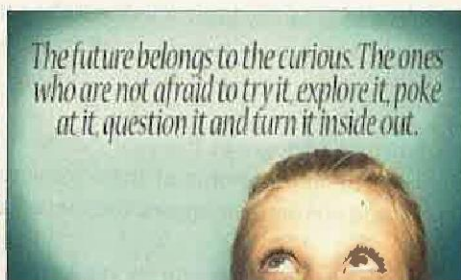
A member of staff attended Dingley's Promise Transition Training, to support children with SEND.

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 consistent 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.

REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021



St Andrews Preschool and Jammie Dodgers ASC

Manager – Louise Chant

Growth and overall occupancy

The manager has needed to carefully manage 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 keepsake. 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



**REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021**

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 🥰🥰



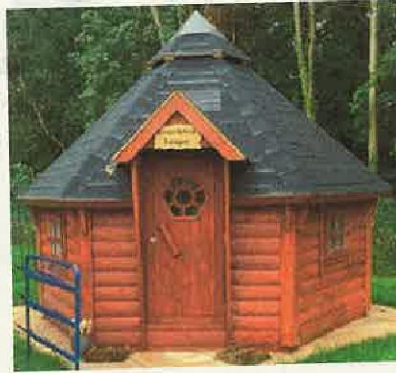
After applying and receiving £8,872 from the Armed Forces Covenant Fund Trust Grant for our Forest School Community Day, we continued to enhance our Forest School area. We initially planned to invite families from the community to join us in March but again Covid had other ideas. In the interim we liaised 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.



TNB GARRISON EARLY YEARS & PLAY

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.



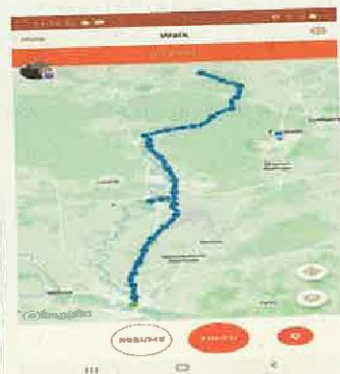
We also applied to the Early Learning and Childcare fund for some additional funding of £6000, to turn our outside shed into a Sensory Barn. We wanted to be able to support families whose children were struggling emotionally by providing a space that would be calming which could also be used by families 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.

Acorn fundraiser 🌱🌿

Distance Elev Gain Time
26.06 mi 1,724 ft 9h 3m



**REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2021**

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

TNB GARRISON EARLY YEARS & PLAY

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

TNB GARRISON EARLY YEARS & PLAY

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.

TNB GARRISON EARLY YEARS & PLAY

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.

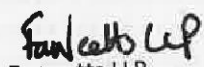
Auditor's responsibilities for the audit of the financial statements

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
Chartered Accountants
and Statutory Auditors
Windover House
St Ann Street
Salisbury, SP1 2DR

Date: 10 March 2012

Fawcetts LLP is eligible for appointment as auditor of the charity by virtue of its eligibility 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		<u>2,375,845</u>	<u>68,926</u>	<u>2,444,771</u>	<u>1,961,591</u>
EXPENDITURE ON:					
Charitable activities		<u>2,252,062</u>	<u>59,359</u>	<u>2,311,421</u>	<u>2,067,157</u>
Total	4	<u>2,252,062</u>	<u>59,359</u>	<u>2,311,421</u>	<u>2,067,157</u>
NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES		123,783	9,567	133,350	(105,566)
Net gains on investments	7	<u>44,871</u>	<u>-</u>	<u>44,871</u>	<u>11,180</u>
NET INCOME		168,654	9,567	178,221	(94,386)
Funds brought forward at 1 September		<u>522,729</u>	<u>-</u>	<u>522,729</u>	<u>617,115</u>
TOTAL FUNDS CARRIED FORWARD AT 31 AUGUST		<u>691,383</u>	<u>9,567</u>	<u>700,950</u>	<u>522,729</u>

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

		<u>2021</u>		<u>2020</u>	
	Notes	£	£	£	£
FIXED ASSETS:					
Investments	7		280,686		235,815
CURRENT ASSETS:					
Cash at bank and in hand		<u>459,487</u>		<u>323,214</u>	
CREDITORS: Amounts falling due within one year	8	<u>(39,223)</u>		<u>(36,300)</u>	
NET CURRENT ASSETS:			<u>420,264</u>		<u>286,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u>700,950</u>		<u>522,729</u>
FUNDS:					
Unrestricted funds: general reserve	9		591,383		452,729
Unrestricted funds: designated funds	9		100,000		70,000
Restricted funds	10		<u>9,567</u>		<u>-</u>
			<u>700,950</u>		<u>522,729</u>

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

		<u>2021</u>	<u>2020</u>
		£	£
	Notes		
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
		<hr/>	<hr/>
CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR			(58,312)
Cash and cash equivalents brought forward at 1 September		323,214	381,526
		<hr/>	<hr/>
CASH AND CASH EQUIVALENTS CARRIED FORWARD			
AT 31 AUGUST	b	<u>459,487</u>	<u>323,214</u>

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

	<u>2021</u>	<u>2020</u>
	£	£
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	<u>2,923</u>	<u>7,254</u>
Net cash provided by/(used in) operating activities	<u>136,273</u>	<u>(98,312)</u>

b) Analysis of cash and cash equivalents

	<u>2021</u>	<u>2020</u>
	£	£
Cash at bank and in hand	<u>459,487</u>	<u>323,214</u>

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	-
	<u>-</u>	<u>68,926</u>	<u>68,926</u>	<u>500</u>

TNB GARRISON EARLY YEARS & PLAY

**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	<u>1,036,241</u>	<u>-</u>	<u>1,036,241</u>	<u>1,031,762</u>
	<u>2,375,132</u>	<u>-</u>	<u>2,375,132</u>	<u>1,960,761</u>

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
Caterpillars	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	<u>74,517</u>	<u>15,398</u>	<u>89,915</u>	<u>88,924</u>
	<u>2,051,210</u>	<u>260,211</u>	<u>2,311,421</u>	<u>2,067,157</u>

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	<u>44,851</u>	<u>11,180</u>

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for the year ended 31 August 2021**

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	<u>126</u>	<u>113</u>
	<u>136</u>	<u>123</u>

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)	<u>44,871</u>	<u>9,718</u>
Quoted investments as at 31 August	<u>280,686</u>	<u>235,815</u>

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	<u>10,412</u>	<u>9,465</u>
	<u>39,223</u>	<u>36,300</u>

TNB GARRISON EARLY YEARS & PLAY

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		Balance at 31 August 2021 £
		Incoming resources £	Resources expended/transfers £	
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)	-
	-	<u>68,926</u>	<u>(59,359)</u>	<u>9,567</u>

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.

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**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021**

10. RESTRICTED FUNDS continued

Comparative restricted funds for the year ended 31 August 2020:

	Balance at 1 September 2019 £	Movement in funds Incoming resources £	Resources expended/transfers £	Balance at 31 August 2020 £
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	<u>280,686</u>	<u>459,487</u>	<u>39,223</u>	<u>700,950</u>

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	<u>235,815</u>	<u>323,214</u>	<u>(36,300)</u>	<u>522,729</u>

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	<u>2,219</u>	<u>2,084</u>
	<u>2,741</u>	<u>3,325</u>

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NOTES TO THE FINANCIAL STATEMENTS
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13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2020		
	£ Unrestricted	£ Restricted	£ Total
INCOME AND EXPENDITURE			
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	<u>1,961,091</u>	<u>500</u>	<u>1,961,591</u>
EXPENDITURE ON:			
Charitable activities	<u>2,066,657</u>	<u>500</u>	<u>2,067,157</u>
Total	<u>2,066,657</u>	<u>500</u>	<u>2,067,157</u>
NET INCOME/(EXPENDITURE) BEFORE GAINS AND LOSSES	(105,566)	-	(105,566)
Net gains on investments	<u>11,180</u>	<u>-</u>	<u>11,180</u>
NET INCOME	(94,386)	-	(94,386)
Funds brought forward at 1 September	<u>617,115</u>	<u>-</u>	<u>617,115</u>
TOTAL FUNDS CARRIED FORWARD AT 31 AUGUST	<u><u>522,729</u></u>	<u><u>-</u></u>	<u><u>522,729</u></u>