

TNB GARRISON EARLY YEARS & PLAY

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2022

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 2022

TRUSTEES	Maj Vicki Seth Natalie Carnall Vicki Simpson Lt Col Jan Dodd Damion Baines	Chairman and Garrison representative Treasurer Parent representative Trustee and secretary Safeguarding Trustee
SENIOR MANAGEMENT:	Sarah Hawkins Alison Mellor	Executive Co-ordinator Finance, Payroll and Administrative manager
CHARITY OFFICES	1-2 St Andrews Road Tidworth SP9 7EP	
REGISTERED 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	
INSURANCE BROKERS:	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 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 through 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



Caterpillars Under 5's

Manager – Melanie Robertson

Growth and overall occupancy

Caterpillars 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. Caterpillars 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. Caterpillars 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 Caterpillars 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 Caterpillars 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

Caterpillars 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 Caterpillars 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. Caterpillars 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

Caterpillars 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 brought 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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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."



Noah's Ark Under 5's

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.

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

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.

**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.

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

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:

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

"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 them.

If you ever need help again, I would be happy to help out.

Take care and kind regards.

***" (a member of bank staff)



Perham Down Nursery

Manager – Louise Chant

Growth and overall occupancy

The setting has had a low uptake of children attending. In fact, this led 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 approval 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 needed service to the local community, but alas, after many months of lobbying, 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 sourced Epi Pen training so that a child's medical needs were supported in session.

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

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 closing 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.

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**



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 manager 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."

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

“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

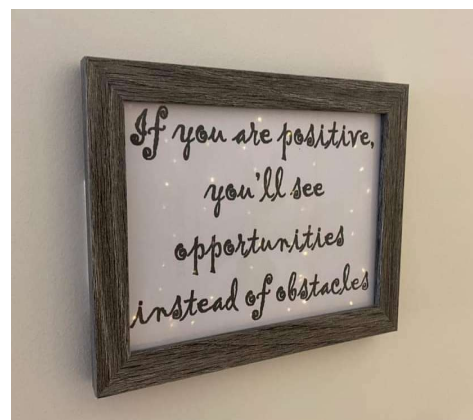
In September 2021 the occupancy percentage was sitting at 85% and our occupancy continued to increase and remained consistent throughout the year. Our Acorn room (4months – 2years) has remained at 100% capacity with a large waiting list. During this year we have created a transition bubble (3 children) 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.



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.



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 border. 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!!



**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

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."

**TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2022**

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.

SIGNED ON BEHALF OF THE TRUSTEES:



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Major Vicki Seth - CHAIRMAN

Dated: 15 March 2023

**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.

**Report of the Independent Auditors
To the Trustees of
TNB GARRISON EARLY YEARS & PLAY**

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 our 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.

Report of the Independent Auditors (continued)
To the Trustees of

TNB GARRISON EARLY YEARS & PLAY

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

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
Charitable activities					
Attendance 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

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		<u>538,243</u>	<u>459,487</u>
Liabilities			
Creditors: Amounts due within one year	8	<u>77,616</u>	<u>39,223</u>
Net current assets		<u>460,627</u>	<u>420,264</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>730,454</u>	<u>700,950</u>
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		<u>730,454</u>	<u>700,950</u>

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

DocuSigned by:

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Maj V Seth - Chairman

Date: 15 March 2023

The notes form part of these financial statements

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

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2022

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.

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2022

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	-
	<u>-</u>	<u>56,003</u>	<u>56,003</u>	<u>68,926</u>

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2022

3. Charitable Activities	Unrestricted	Restricted	2022	2021
	£	£	£	£
Attendance 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 ACTIVITIES

	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
Caterpillars	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
Operating 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).

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2022

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	<u>269,827</u>	<u>280,686</u>

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
	<u>77,616</u>	<u>39,223</u>

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	<u>628,454</u>	<u>100,000</u>	<u>728,454</u>

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	<u>591,383</u>	<u>100,000</u>	<u>691,383</u>

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.

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2022

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)	-
	<u>9,567</u>	<u>56,003</u>	<u>(63,570)</u>	<u>2,000</u>

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)	-
	<u>-</u>	<u>68,926</u>	<u>(59,359)</u>	<u>9,567</u>

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	<u>269,827</u>	<u>538,243</u>	<u>77,616</u>	<u>730,454</u>

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	<u>280,686</u>	<u>459,487</u>	<u>39,223</u>	<u>700,950</u>

TNB GARRISON EARLY YEARS & PLAY
Notes to financial statements

FOR THE YEAR ENDED 31 AUGUST 2022

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
	<u>3,310</u>	<u>4,762</u>

13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		2021		
INCOME AND EXPENDITURE		Unrestricted	Restricted	Total
	Note	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	2	-	68,926	68,926
Charitable activities				
Attendance fees	3	2,375,132	-	2,375,132
Other trading activities				
Fundraising		713	-	713
Total income		<u>2,375,845</u>	<u>68,926</u>	<u>2,444,771</u>
EXPENDITURE ON:				
Charitable activities	4	2,252,062	59,359	2,311,421
Total expenditure		<u>2,252,062</u>	<u>59,359</u>	<u>2,311,421</u>
NET INCOME/(EXPENDITURE) BEFORE GAINS AND		<u>123,783</u>	<u>9,567</u>	<u>133,350</u>
Net gains on investments	7	44,871	-	44,871
NET INCOME		<u>168,654</u>	<u>9,567</u>	<u>178,221</u>
Total funds brought forward at 1 September 2020		522,729	-	522,729
TOTAL FUNDS CARRIED FORWARD at 31 August 2021		<u><u>691,383</u></u>	<u><u>9,567</u></u>	<u><u>700,950</u></u>

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

The notes form part of these financial statements