

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023
FOR
TNB GARRISON EARLY YEARS & PLAY**

Charity number: 1079392

TNB GARRISON EARLY YEARS & PLAY
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for the year ended 31 August 2023

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TNB GARRISON EARLY YEARS & PLAY
Company information

FOR THE YEAR ENDED 31 AUGUST 2023

TRUSTEES	Maj Victoria Seth Lt Col Janice Dodd Damion Baines Victoria Simpson Steven Pople Natalie Carnall	Chairman and Garrison representative Trustee and secretary Safeguarding Trustee Parent representative (Treasurer) Trustee (appointed 7 March 2023) Treasurer (resigned 31 October 2022)
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 2023

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

INTRODUCTION

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

TNB is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings organised and delivered through Wiltshire Council or the children centre for meeting and/or training on safeguarding, special educational needs and disability (SEND) delivered 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 2022-23

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

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

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

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

Reputation

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

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

Staffing

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

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

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

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

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

Staff Training

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

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

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

Resources

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

Infrastructure

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

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

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

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Challenges

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

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

Financial Accountability

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

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

Trustee Induction and Training

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

Principle Source of Funding

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

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Risk Management

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

ACHIEVEMENTS AND PERFORMANCE

Group membership



Caterpillars Under 5's

Manager – Melanie Robertson

Growth and overall occupancy

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

Celebrations throughout the year

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

SEND

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

Staffing

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

Training

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

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Parent feedback

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

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

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

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

Outside agency feedback

Caterpillars had lots of outside agency involvement and worked closely with different professionals.

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

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

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



The Haig Day Nursery

Manager – Trudi Murphy

Changes to the nursery environment

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

Growth and overall occupancy

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

Celebrations throughout the year

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

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

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

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

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

Training

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

SEND

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

Parent feedback

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

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

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

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

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



Larkhill Garrison Nursery

Manager – Natalie Woodward

Growth and overall occupancy

The nursery continues to be very busy with waiting lists for both rooms.

Celebrations throughout the year

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

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



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

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

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

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

Training

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

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

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

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

SEN

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

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

Safeguarding

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

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

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

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Parent feedback

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

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

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

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



Noah's Ark Under 5's

Manager – Emma Page

Growth and overall occupancy:

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

Celebrations throughout the year:

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

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

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

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

Staffing

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

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

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

Training

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

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

SEND

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

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

Parent Feedback following parent surveys and cards we received.

"Thank you so much for all your work and effort over the years. You have felt like second parents at times."

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

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

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

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Paddington PlayStation Day Nursery

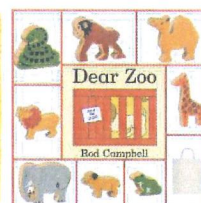
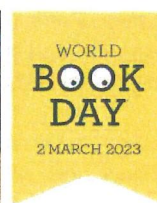
Manager – Stephanie Ball

Growth and overall occupancy

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

Celebrations throughout the year

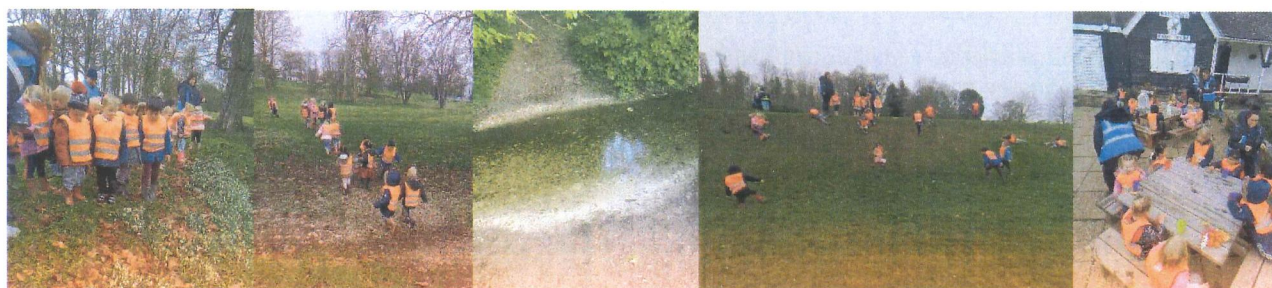
Our annual Bedtime Story event in December saw parents returning to the nursery. It was great to see so many families joining us for the evening and we received lots of positive comments. In February the pre-school held a spa day for Children's Mental Health Week and in March the whole nursery celebrated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



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



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



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

TNB GARRISON EARLY YEARS & PLAY

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



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

SEND

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

Staffing

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

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

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

Training

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

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

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

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

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

Professional and Parent feedback

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

Early Years Inclusion Advisor 15/07/23

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

Feeder School Teacher, Clarendon Infant School 09/09/2023

TNB GARRISON EARLY YEARS & PLAY

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

"Thank you so much for everything the nursery has done for the children while they have been with you, we are really happy with their progress."

E.B., Parent 05/01/2023

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

B.C., Parent 29/03/23

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

J.B., Parent 21/07/2023

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



St Andrews Preschool and Jammie Dodgers ASC

Manager – Louise Chant

Growth and overall occupancy

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

Celebrations throughout the year

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

TNB GARRISON EARLY YEARS & PLAY

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



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



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



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

Training

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

TNB GARRISON EARLY YEARS & PLAY

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

SEND

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

Parent feedback

We received the following feedback from parents:

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

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

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

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

Outside agency feedback

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

Early Years Inclusion Advisor

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

Early Year Advisory Teacher

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



Tree Tots Day Nursery

Manager – Shirley Hitchmough

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

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

Celebrations throughout the year

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

TNB GARRISON EARLY YEARS & PLAY

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

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

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



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



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

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

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



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



TNB GARRISON EARLY YEARS & PLAY

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

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



Training

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

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



SEND

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

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

Parent feedback

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

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

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

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

TNB GARRISON EARLY YEARS & PLAY

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

FINANCIAL REVIEW

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

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

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

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

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

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

Reserves Policy

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

Responsibilities of the Trustees

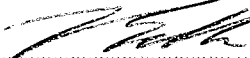
Law in England and Wales requires charities to prepare financial statements for each financial year, which give a true, fair view of the charity's financial activities during the year and its financial position at the end of the year.

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

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

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

ON BEHALF OF THE TRUSTEES:



Major Vicki Seth - CHAIRMAN

Dated: 4 May 24

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

TNB GARRISON EARLY YEARS & PLAY

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

**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 area related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

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


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

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

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

Use of our report

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


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

Date:.....4 March 2024.....

TNB GARRISON EARLY YEARS & PLAY
Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2023

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

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

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY
Balance Sheet
As at 31 August 2023

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

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



Maj V Seth - Chairman

Date: 4 Mar 24

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

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

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

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

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

b) Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	567,263	538,243
	<u><u>567,263</u></u>	<u><u>538,243</u></u>

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements
FOR THE YEAR ENDED 31 AUGUST 2023

1. Accounting policies

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

1.1 General information and basis of preparation

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

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

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

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

1.2 Funds

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

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

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

1.3 Incoming resources

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

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

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

1.4 Government Grants

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

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Notes to the Financial Statements
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1. Accounting policies (continued)

1.5 Expenditure

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

1.6 Tangible fixed assets and depreciation

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

1.7 Investments and investment income

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

1.8 Debtor

Debtors are measured at their recoverable amount.

1.9 Creditors and provisions

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

1.10 Financial instruments

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

1.11 Value added tax

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

1.12 Intangible income

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

1.13 Operating leases

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

1.14 Pensions

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

2 DONATIONS AND LEGACIES

	Unrestricted	Restricted	2023	2022
	£	£	£	£
Armed Forces Covenant grant	-	48,641	48,641	500
DBS FIN Grant	-	3,000	3,000	46,588
Aspitre training	-	1,000	1,000	1,500
Apprentices	-	500	500	1,500
Little Troopers	-	-	-	2,000
	-	53,141	53,141	52,088

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3. Charitable Activities	Unrestricted	Restricted	2023	2022
	£	£	£	£
Attendance fees	1,553,464	-	1,553,464	1,426,827
Wiltshire County Council	-	1,039,393	1,039,393	1,066,722
	<u>1,553,464</u>	<u>1,039,393</u>	<u>2,592,857</u>	<u>2,493,549</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Payroll cost	Support cost	Admin Costs	2023	2022
	£	£		£	£
Haig	474,698	5,292	51,147	531,137	492,746
Paddingtons	233,418	2,383	20,384	256,185	250,494
Perham Down	605	-	-	605	52,243
St Andrews + JD's	193,959	2,607	29,727	226,293	204,304
Caterpillars	325,627	3,862	116,418	445,907	322,761
Noahs Ark	257,841	6,617	14,305	278,763	339,907
Larkhill	200,880	4,749	22,765	228,394	223,283
Tree Tots	470,115	5,556	50,879	526,550	509,930
Head Office Costs	92,159	20,219	11,575	123,953	109,833
	<u>2,249,302</u>	<u>51,285</u>	<u>317,200</u>	<u>2,617,787</u>	<u>2,505,501</u>

5. NET INCOME/(EXPENDITURE)

	2023	2022
	£	£
This is stated after charging:		
Auditors' remuneration - for audit	3,150	3,060
Operating lease rentals	6,648	1,288
Gains/(losses) on investments	<u>(14,389)</u>	<u>(10,859)</u>

6. Staff Costs

No remuneration or reimbursed expenses were paid to trustees, or persons closely connected with them, in the period. The staff costs in the year ended 31 August 2023 were £2,249,302 (2022: £2,168,115) which includes £127,571 of employer's national insurance (2022: £121,003) and £38,699 of employer's pension contributions (2022: £35,308). No employee received a salary in excess of £60,000 in the current or previous years.

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

	2023	2022
Management	9	10
Preschools employees	<u>119</u>	<u>128</u>
	<u>128</u>	<u>138</u>

The key management personnel of the charity are listed on page 1. The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the charity in the year was **£92,159** (2022: £80,913).

The charity operates a NEST pension scheme and makes maximum contributions of 3% gross pay, the employee contributes 5%. The total amount of pension contributions paid on behalf of employees was £38,699 (2022: £35,308).

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FOR THE YEAR ENDED 31 AUGUST 2023

7. INVESTMENTS

	2023	2022
	£	£
Balance as at 1 September	269,827	280,686
Disposal proceeds	-	-
Realised gains/(losses)	-	-
Unrealised gains/(losses)	(14,389)	(10,859)
Quoted investments as at 31 August	<u>255,438</u>	<u>269,827</u>

Historic cost is £145,243 (2022: £145,243)

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	38,892	40,847
PAYE and national insurance	25,247	25,823
Other creditors and accruals	12,185	10,946
	<u>76,324</u>	<u>77,616</u>

9. UNRESTRICTED FUNDS

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

Comparative unrestricted funds for the year ended 31 August 2022:

	General Funds	Designated	Total
	£	£	£
Balance at 1 September 2021	591,383	100,000	691,383
Surplus/(loss) for the year	37,071	-	37,071
Transfer between funds	-	-	-
Balance at 31 August 2022	<u>628,454</u>	<u>100,000</u>	<u>728,454</u>

The designated funds represent amounts committed by the Trustees to finance redundancy costs in the very unlikely event of a close down.

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2023

10. RESTRICTED FUNDS

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

	Balance at 01/09/2022 £	Incoming resources £	Resources expended/transferred £	Balance at 31/08/2023
Wiltshire County Council	-	1,039,393	(1,039,393)	-
Armed Forces Covenant grant	-	48,641	(48,641)	-
DBS FIN Grant	-	3,000	(3,000)	-
Little Troopers	2,000	-	-	2,000
Aspire Training	-	1,000	(1,000)	-
Showcase Training	-	500	(500)	-
	<u>2,000</u>	<u>1,092,534</u>	<u>(1,092,534)</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.
- Little Troopers a donation due to their closure to be spent on a project.
- Aspire Training fund is for the training undertaken by staff from this training provider.
- Showcase Training fund is for the training undertaken by staff from this training provider.

Comparativerestricted funds for the year ended 31 August 2022:

	Balance at 01/09/2021 £	Incoming resources £	Resources expended/transferred £	Balance at 31/08/2022
Armed Forces Covenant grant	889	500	(1,389)	-
DBS FIN Grant	8,678	46,588	(55,266)	-
Little Troopers	-	2,000	-	2,000
Aspire Training	-	1,500	(1,500)	-
Apprentices	-	1,500	(1,500)	-
	<u>9,567</u>	<u>52,088</u>	<u>(59,655)</u>	<u>2,000</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Fixed Assets £	Current Assets £	Current Liabilities £	Total net assets £
Unrestricted funds	255,438	567,263	76,324	746,377
Restricted funds	-	-	-	-
Balance at 31 August 2023	<u>255,438</u>	<u>567,263</u>	<u>76,324</u>	<u>746,377</u>

Comparative analysis of net assets between funds for the year ended 31 August 2022:

	Fixed Assets £	Current Assets £	Current Liabilities £	Total net assets £
Unrestricted funds	269,827	536,243	77,616	728,454
Restricted funds	-	2,000	-	2,000
Balance at 31 August 2022	<u>269,827</u>	<u>538,243</u>	<u>77,616</u>	<u>730,454</u>

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12. COMMITMENTS UNDER OPERATING LEASES

At 31 August 2023 the total of future minimum lease payments under non-cancellable operating leases was:

	2023	2022
Amounts due within one year	3,001	633
Amount due between one and five years	4,806	655
	<u>7,807</u>	<u>1,288</u>

13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		2022		
INCOME AND EXPENDITURE		Unrestricted	Restricted	Total
	Note	£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	2	-	52,088	52,088
Charitable activities				
Attendance fees	3	2,489,634	3,915	2,493,549
Other trading activities				
Fundraising		227	-	227
Total income		<u>2,489,861</u>	<u>56,003</u>	<u>2,545,864</u>
EXPENDITURE ON:				
Charitable activities	4	2,441,931	63,570	2,505,501
Total expenditure		<u>2,441,931</u>	<u>63,570</u>	<u>2,505,501</u>
NET INCOME/(EXPENDITURE) BEFORE GAINS AND		47,930	(7,567)	40,363
Net gains on investments	7	(10,859)	-	(10,859)
NET INCOME		37,071	(7,567)	29,504
Total funds brought forward at 1 September 2021		691,383	9,567	700,950
TOTAL FUNDS CARRIED FORWARD at 31 August 2022		<u>728,454</u>	<u>2,000</u>	<u>730,454</u>

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

The notes form part of these financial statements