

**TNB GARRISON EARLY YEARS & PLAY**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**Charity number: 1079392**

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

FOR THE YEAR ENDED 31 AUGUST 2024

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TRUSTEES	Lt Col. Victoria Seth	Chairman and Garrison representative
	Lt Col Janice Dodd	Trustee and secretary
	Damion Baines	Safeguarding Trustee
	Steven Pople	
	Paul Haarhoff	<i>appointed 25th June 2024</i>
	Victoria Simpson	<i>resigned 7th March 2024</i>
SENIOR MANAGEMENT:	Sarah Hawkins	Executive Co-ordinator
	Alison Mellor	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	
INVESTMENT 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 2024

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

#### INTRODUCTION

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

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

#### CHAIRMAN'S REPORT

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

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

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

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

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

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

#### Objectives and Activities

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

#### Reputation

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



## **TNB GARRISON EARLY YEARS & PLAY**

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

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

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

#### **Staffing**

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

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

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

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

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

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

#### **Training**

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

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

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

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

## **TNB GARRISON EARLY YEARS & PLAY**

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

#### **Infrastructure**

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

Discussions have begun around the lifecycle work at Noah's Ark and the Beeches and we continue to work with the Garrison management team, DIO and Aspire to ensure the works run smoothly.

Improvements to the flooring in the outside area at Caterpillars Under Fives, made possible by Covenant grant funding, were finished ready for the start of the academic year. Unfortunately, in September this was damaged by machinery. The nursery team have worked tirelessly to make the space safe and accessible despite the damage. It is intended that this will be resolved in the summer holidays and the team's plans to finally develop and improve the outside area will come to fruition.

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

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

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

#### **Challenges**

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

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

#### **Financial Accountability**

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

Unfortunately, the aftermath of the pandemic still has an impact on staff recruitment which in turn impacts the number of children that the nurseries are able to take. A salary increase had to be factored in due to the Living wage rise in April 2024, this in turn had a knock on effect and the hourly rate had to increase to enable TNBEYP to facilitate the wage increase as per government legislation. The living wage will continue to have an impact on our finances, as it has been forecast that the living wage for over 23-year olds will be at least £10.50 per hour by 2025, we now know that this forecast has increased considerably. We will continue to monitor expenditure, with this in mind there will be a need to increase fees annually. This will be measured and not at the detriment to our settings. There is still a need for TNBEYP to grow whilst continuing to provide affordable & quality childcare for our families. Going forward we have to 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.

The increase in numbers of students attending the settings resulted in a significant surplus of funds in the year. Noah's Ark will be moving premises to the Haig Centre in July 2025 and the surplus will be used to pay for the alterations to the building. This will be done by a Ministry of Defence accredited contractor, to ensure that the premises are fit for purpose.

## **TNB GARRISON EARLY YEARS & PLAY**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution, Objects and Policies**

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

##### **Trustee Induction and Training**

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

##### **Principle Source of Funding**

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

##### **Risk Management**

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

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Group membership**



##### **Caterpillars Under 5's**

**Manager – Melanie Robertson**

##### **Growth and overall occupancy**

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

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

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

## TNB GARRISON EARLY YEARS & PLAY

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

#### Celebrations throughout the year

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

#### Training

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

#### SEND

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

#### Parent feedback

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

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

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

#### Outside agency feedback

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



**The Haig Day Nursery**

**Manager – Trudi Murphy**

#### Changes to the nursery environment

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

## TNB GARRISON EARLY YEARS & PLAY

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



Home for the year!



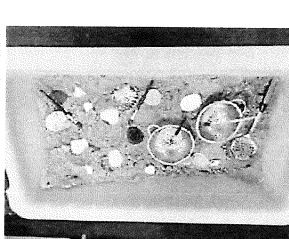
Babies book area



Hedgehogs 1-2 year old room



Robins room 2 – 3 year olds



Owls preschool room

#### Growth and overall occupancy

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

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

#### Celebrations throughout the year

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

#### Training

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

#### SEND

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

## TNB GARRISON EARLY YEARS & PLAY

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

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

#### Parent feedback

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

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

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

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

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

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

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



**Larkhill Garrison Nursery**

**Manager – Natalie Woodward**

#### Growth and overall occupancy

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

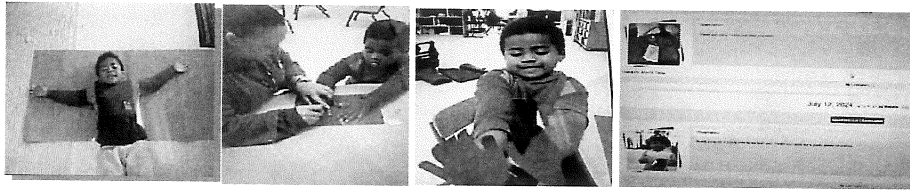
#### Celebrations throughout the year

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

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

## TNB GARRISON EARLY YEARS & PLAY

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

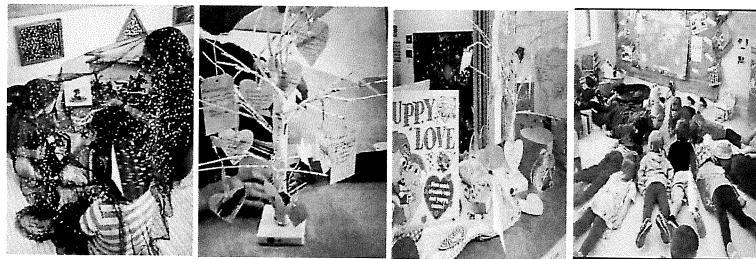


The children really enjoyed having visits from the fire and police service. This was a part of our health and safety awareness week that we celebrated with the children.



#### Training

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



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

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

#### SEND

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

#### Parent feedback

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

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

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

#### Outside agency feedback

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

## TNB GARRISON EARLY YEARS & PLAY

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

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

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

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



#### **Noah's Ark Under 5's**

**Manager – Emma Page**

##### **Growth and overall occupancy**

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

##### **Celebrations throughout the year**

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

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

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

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





## TNB GARRISON EARLY YEARS & PLAY

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

#### Training

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

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

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



#### SEND

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

#### Parent feedback

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

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

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

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

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

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

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

#### Outside agency feedback

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

## TNB GARRISON EARLY YEARS & PLAY

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



#### Paddington PlayStation Day Nursery

Manager – Stephanie Ball

#### **Growth and overall occupancy**

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

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

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

#### **Celebrations throughout the year**

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



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



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

## TNB GARRISON EARLY YEARS & PLAY

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



#### SEND

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

#### Training

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

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

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

#### Parent feedback

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

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

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

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

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

#### Outside agency feedback

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

## TNB GARRISON EARLY YEARS & PLAY

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

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



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

#### **Growth and overall occupancy**

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

#### **Celebrations throughout the year**

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



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

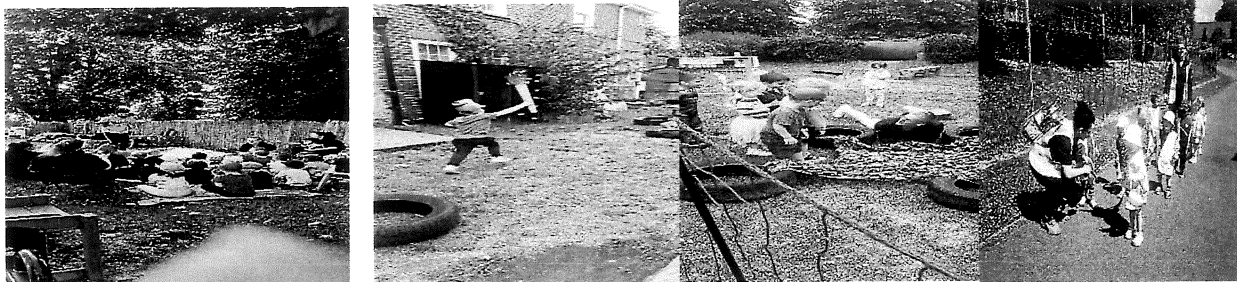


Term 3 was a very busy term with lots going on. Firstly, we celebrated Month of the Military Child by having a 'Purple Fun week.' We were lucky to have a visit from some personal trainers who helped the children complete an army assault course! The children took part in our mini-Olympics. (They enjoyed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

## TNB GARRISON EARLY YEARS & PLAY

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

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



#### Training

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

#### SEND

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

#### Parent feedback

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

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

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

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

#### Outside agency feedback

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

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

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

## TNB GARRISON EARLY YEARS & PLAY

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



#### Tree Tots Day Nursery

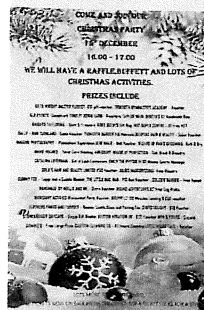
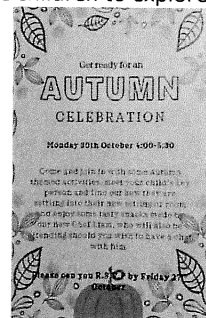
#### Manager – Shirley Hitchmough

##### **Growth and overall occupancy**

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

##### **Celebrations throughout the year**

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



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

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



## **TNB GARRISON EARLY YEARS & PLAY**

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

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

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

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

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

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

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

#### **Training**

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

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

#### **SEND**

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

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

#### **Parent feedback**

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



## TNB GARRISON EARLY YEARS & PLAY

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

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

#### Outside agency feedback

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

#### FINANCIAL REVIEW

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

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

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

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

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

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

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

#### Reserves Policy

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

#### Responsibilities of the Trustees

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



**TNB GARRISON EARLY YEARS & PLAY**

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

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

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

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

**ON BEHALF OF THE TRUSTEES:**



Major Vicki Seth - CHAIRMAN

Dated: 11 MAR 25

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

**TNB GARRISON EARLY YEARS & PLAY**

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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

**Other information**

The other information comprises the information included in the trustees' annual report<sup>2</sup>, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

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

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**Responsibilities of the Trustees**

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

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

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

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

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

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

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

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**Audit response to risks identified**

As a result of performing the above, we identified revenue and resource recognition as a key 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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Auditors.

**Use of our report**

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

*Fawcetts LLP*

Date: 11 March 2025

Fawcetts LLP, Chartered Accountants & Statutory Auditors  
Windover House, St Ann Street, Salisbury, SP1 2DR

Fawcetts LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

TNB GARRISON EARLY YEARS & PLAY  
Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2024

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

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

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**  
**Balance Sheet**

As at 31 August 2024

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

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

  
Mr V Seth - Chairman

Date: 11 MAR 25

The notes form part of these financial statements

**TNB GARRISON EARLY YEARS & PLAY**

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

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

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

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

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

	2024 £	2023 £
Cash at bank and in hand	756,900	567,263
	<b>756,900</b>	<b>567,263</b>

**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**1. Accounting policies**

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

**1.1 General information and basis of preparation**

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



**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**1. Accounting policies (continued)**

**1.5 Expenditure**

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

**1.6 Tangible fixed assets and depreciation**

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

**1.7 Investments and investment income**

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

**1.8 Debtor**

Debtors are measured at their recoverable amount.

**1.9 Creditors and provisions**

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

**1.10 Financial instruments**

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

**1.11 Value added tax**

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

**1.12 Intangible income**

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

**1.13 Operating leases**

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

**1.14 Pensions**

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

**2 DONATIONS AND LEGACIES**

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

**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to the Financial Statements**

**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>3. Charitable Activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Attendance fees	1,594,928	-	<b>1,594,928</b>	1,553,464
Wiltshire County Council	-	1,253,054	<b>1,253,054</b>	1,039,393
	<u>1,594,928</u>	<u>1,253,054</u>	<u><b>2,847,982</b></u>	<u>2,592,857</u>

**4. EXPENDITURE ON CHARITABLE ACTIVITIES**

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

**5. NET INCOME/(EXPENDITURE)**

This is stated after charging:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Auditors' remuneration - for audit	<b>3,400</b>	3,150
Operation lease rentals	<b>6,907</b>	6,648
Gains/(losses) on investments	<u><b>25,387</b></u>	<u>(14,389)</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 2024 were £2,373,005 (2023: £2,249,302) which includes £144,627 of employer's national insurance (2023: £127,571) and £42,500 of employer's pension contributions (2023: £38,699). No employee received a salary in excess of £60,000 in the current or previous years.

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

	<b>2024</b>	<b>2023</b>
Management	<b>9</b>	9
Preschools employees	<u><b>123</b></u>	<u>119</u>
	<u><b>132</b></u>	<u>128</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 £94,633 (2023: £92,159).

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

**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to the Financial Statements**

**FOR THE YEAR ENDED 31 AUGUST 2024**

<b>7. INVESTMENTS</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Balance as at 1 September	255,438	269,827
Disposal proceeds	-	-
Realised gains/(losses)	-	-
Unrealised gains/(losses)	25,387	(14,389)
Quoted investments as at 31 August	<u>280,825</u>	<u>255,438</u>

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

<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	15,856	38,892
PAYE and national insurance	28,946	25,247
Other creditors and accruals	13,052	12,185
	<u>57,854</u>	<u>76,324</u>

<b>9. UNRESTRICTED FUNDS</b>	<b>General Funds</b>	<b>Designated</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Balance at 1 September 2023	644,377	100,000	744,377
Surplus/(loss) for the year	233,494	-	233,494
Transfer between funds	-	-	-
<b>Balance at 31 August 2024</b>	<u><b>877,871</b></u>	<u><b>100,000</b></u>	<u><b>977,871</b></u>

Comparative unrestricted funds for the year ended 31 August 2023:

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

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

**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to the Financial Statements**

**FOR THE YEAR ENDED 31 AUGUST 2024**

**10. RESTRICTED FUNDS**

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

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

**Restricted funds details**

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

Comparative restricted funds for the year ended 31 August 2023:

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

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

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

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

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

**TNB GARRISON EARLY YEARS & PLAY**  
**Notes to financial statements**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

**12. COMMITMENTS UNDER OPERATING LEASES**

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

	2024	2023
Amounts due within one year	3,095	3,001
Amount due between one and five years	4,806	4,806
	<u>7,901</u>	<u>7,807</u>

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

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

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

The notes form part of these financial statements

