

TNB GARRISON EARLY YEARS & PLAY

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 AUGUST 2025

Charity number: 1079392

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

FOR THE YEAR ENDED 31 AUGUST 2025

TRUSTEES	Lt Col Victoria Seth Lt Col Janice Dodd Damion Baines Steven Pople Paul Haarhoff Stephanie Dykes Evie Rabczak	Chairman and Garrison representative Trustee and secretary Safeguarding Trustee <i>appointed 12/11/2024</i> <i>appointed 12/11/2024</i>
SENIOR MANAGEMENT:	Sarah Hawkins Alison Mellor	Executive Co-ordinator Finance, Payroll and Administrative manager
CHARITY OFFICES	1-2 St Andrews Road Tidworth SP9 7EP	
REGISTERED CHARITY NUMBER:	1079392 (Member of Pre-School Learning Alliance, PLA, NDNA)	
AUDITORS:	Fawcetts LLP Chartered Accountants and Statutory Auditors Windover House St Ann Street Salisbury SP1 2DR	
BANKERS:	Lloyds Bank PLC PO Box 1000 Andover BX1 1LT	
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 2025

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

INTRODUCTION

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

TNB is governed by the Tri-Services Constitution and by Ofsted and is a member of the Pre-school Learning Alliance (PLA) and the National Day Nurseries Association (NDNA). The settings attend community support meetings organised and delivered through Wiltshire Council for meeting and/or training on safeguarding, special educational needs and disability (SEND) delivered 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 proud to present the Annual Report for **2024–25**. This year has been marked by resilience and progress, as we continue to navigate a complex environment while delivering exceptional care to the families we serve.

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

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

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

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

Objectives and Activities

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

Reputation

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

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

Staffing

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

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

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

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

Training

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

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

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

Infrastructure

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

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

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

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

Challenges

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

Financial Accountability

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

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

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

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution, Objects and Policies

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

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

Trustee Induction and Training

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

Principle Source of Funding

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

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Risk Management

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

ACHIEVEMENTS AND PERFORMANCE

Group membership



Caterpillars Under 5's

Manager – Melanie Robertson

Growth and overall occupancy

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

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

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

Celebrations throughout the year

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

Training

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

SEND

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

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Parent feedback

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

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

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

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

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

Outside agency feedback

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

Speech and Language Therapist



The Haig Day Nursery

Manager – Trudi Murphy

Growth and overall occupancy

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

Celebrations throughout the year

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

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

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

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

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

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

Training

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

SEND

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

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

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

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

Parent feedback

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

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

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



Larkhill Garrison Nursery

Manager – Natalie Woodward

Growth and overall occupancy

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

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

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

Celebrations throughout the year

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



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

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



Training

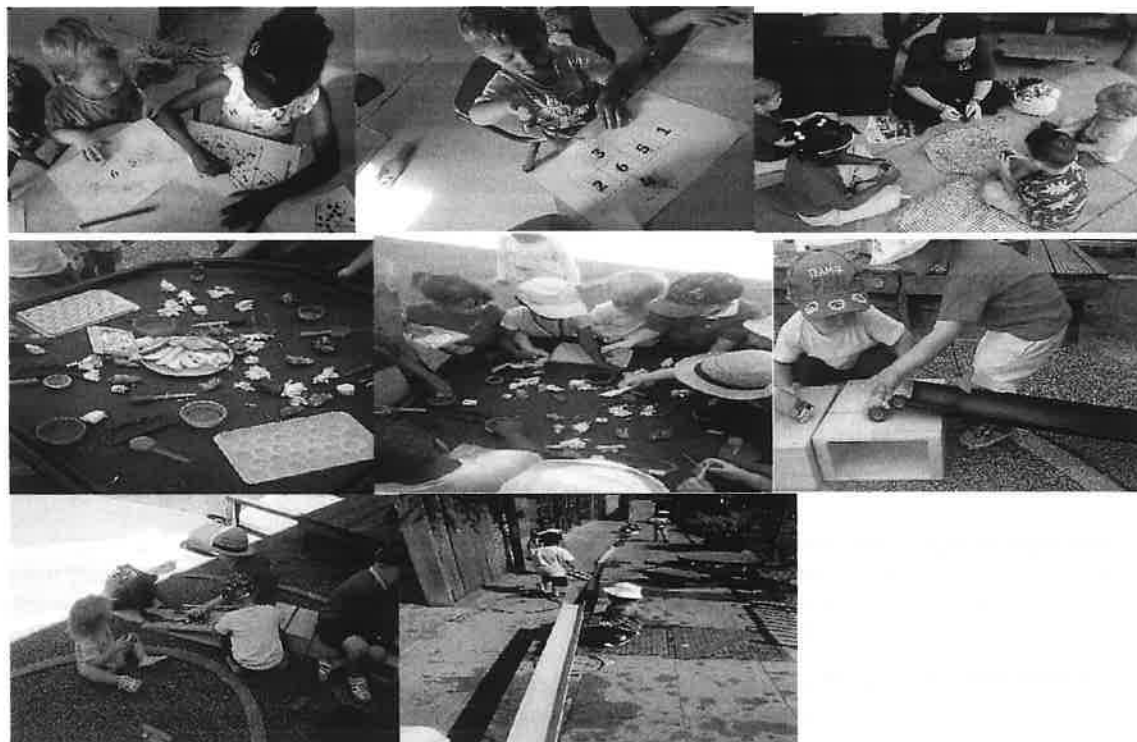
We have utilised our team's expertise, enhancing their skills by sharing professional experiences. This has influenced our planning and the environment. It has also contributed to staff feeling valued and appreciated.

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

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

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



SEND

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

Parent feedback

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

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

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

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

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



Noah's Ark Under 5's

Manager – Emma Page

Growth and overall occupancy

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

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

Celebrations throughout the year

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

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

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

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

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

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

Training

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

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

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



SEND

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

Parent feedback

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

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

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

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

Outside agency feedback:

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

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

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



Paddington PlayStation Day Nursery

Manager – Stephanie Ball

Growth and overall occupancy

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

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

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

Celebrations throughout the year

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

In November children laid their wreaths for Remembrance at the Civic Centre and went to the café for hot chocolate and biscuits.

In December we held our annual Bedtime Stories event which saw parents, siblings, grandparents and the children attend. Every child received a book as a gift.

Term 2 – In March the nursery invited in mums to celebrate Mothering Sunday with their children and hosted an afternoon tea.

Mums joined in with flower planting and there were a selection of spring and pampering activities for the children to enjoy with them.

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

School leavers took part in a sports day event, which was held at the Tidworth Leisure Centre. Families attended and children

and parents ran races. Children were presented with a copy of the yearbook and a medal.

SEND

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

Training

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

TNB GARRISON EARLY YEARS & PLAY

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

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

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

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

Parent feedback

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

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

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

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

Outside agency feedback

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

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

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



St Andrews Preschool and Jammie Dodgers ASC

Manager – Louise Chant

Growth and overall occupancy

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

TNB GARRISON EARLY YEARS & PLAY

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

Celebrations throughout the year

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



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

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

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



Training

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

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

SEND

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

TNB GARRISON EARLY YEARS & PLAY

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

Parent feedback

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

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

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

Outside agency feedback

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

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

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

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

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

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



Tree Tots Day Nursery

Manager – Shirley Hitchmough

Growth and overall occupancy

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

Celebrations throughout the year

Autumn 2024-Summer 2025

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

TNB GARRISON EARLY YEARS & PLAY

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

Harvest festival

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



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

World Kindness Day

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



Remembrance Day

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

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



Coffee and cake meeting for parents of children with SEN

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

TNB GARRISON EARLY YEARS & PLAY

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

Mother's Day Afternoon Tea

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



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

VE Day

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



Tesco Stronger Together Funding

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



Forest School

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



TNB GARRISON EARLY YEARS & PLAY

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

Oak's Graduation

In June we held our graduation for our school leavers.



Training- Apprenticeship Programme

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



SEND

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

Parent feedback

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

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

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

Outside agency feedback

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

TNB GARRISON EARLY YEARS & PLAY

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

A message from the manager:

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



Warminster Bright Beginnings

Manager – Jo Spinks

Growth and overall occupancy

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

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

Celebrations throughout the year

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

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

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

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

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

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

Training

Training that the staff have undertaken throughout the year include:

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

TNB GARRISON EARLY YEARS & PLAY

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

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

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

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

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

SEND

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

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

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

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

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

Parent feedback

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

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

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

Outside agency feedback

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

TNB GARRISON EARLY YEARS & PLAY
REPORT OF THE MANAGEMENT COMMITTEE
for the year ended 31 August 2025

FINANCIAL REVIEW

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

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

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

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

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

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

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

Reserves Policy

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

Responsibilities of the Trustees

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

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

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

TNB GARRISON EARLY YEARS & PLAY

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

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

ON BEHALF OF THE TRUSTEES:



Lt Col Vicki Seth - CHAIRMAN

Dated:10/12/25

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

TNB GARRISON EARLY YEARS & PLAY

Opinion

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

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

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

Responsibilities of the Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

Audit response to risks identified

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

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

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

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

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

Use of our report

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

Fawcetts LLP

Date: 11 December 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 2025

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

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

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

Balance Sheet

As at 31 August 2025

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

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



Lt Col V Seth - Chairman

Date: **10/12/25**

The notes form part of these financial statements

TNB GARRISON EARLY YEARS & PLAY

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

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

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

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

b) Analysis of cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	935,153	756,900
	<u>935,153</u>	<u>756,900</u>

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2025

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 2025

1. Accounting policies (continued)

1.5 Expenditure

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

1.6 Tangible fixed assets and depreciation

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

1.7 Investments and investment income

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

1.8 Debtors

Debtors are measured at their recoverable amount.

1.9 Creditors and provisions

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

1.10 Financial instruments

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

1.11 Value added tax

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

1.12 Intangible income

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

1.13 Operating leases

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

1.14 Pensions

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

2 DONATIONS AND LEGACIES

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

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2025

3. Charitable Activities	Unrestricted	Restricted	2025	2024
	£	£	£	£
Attendance Fees	1,407,398	-	1,407,398	1,594,928
Wiltshire County Council	-	2,014,153	2,014,153	1,253,054
	<u>1,407,398</u>	<u>2,014,153</u>	<u>3,421,551</u>	<u>2,847,982</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

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

5. NET INCOME/(EXPENDITURE)

This is stated after charging:	2025	2024
	£	£
Auditors' remuneration - for audit	3,600	3,400
Operation lease rentals	7,615	6,907
Gains/(losses) on investments	<u>25,674</u>	<u>25,387</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 2025 were £2,910,710 (2024: £2,373,005) which includes £218,785 of employer's national insurance (2024: £144,627) and £54,200 of employer's pension contributions (2024: £42,500). No employee received a salary in excess of £60,000 in the current or previous years.

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

	2025	2024
Management	10	9
Preschools employees	<u>137</u>	<u>123</u>
	<u>147</u>	<u>132</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 £91,471 (2024: £94,633).

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

TNB GARRISON EARLY YEARS & PLAY
Notes to the Financial Statements

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
	£	£
Trade creditors	3,579	15,856
PAYE and national insurance	49,118	28,946
Other creditors and accruals	16,882	13,052
	<u>69,579</u>	<u>57,854</u>

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

Comparative unrestricted funds for the year ended 31 August 2024:

	General Funds	Designated Funds	Total
	£	£	£
Balance at 1 September 2023	644,377	100,000	744,377
Surplus/(loss) for the year	233,494	-	233,494
Transfer between funds	-	-	-
Balance at 31 August 2024	<u>877,871</u>	<u>100,000</u>	<u>977,871</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 2025

10. RESTRICTED FUNDS

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

	Balance at 01/09/2024	Incoming resources	Resources expended/transferred	Balance at 31/08/2025
	£	£	£	
Wiltshire County Council	-	2,014,153	(2,014,153)	-
Showcase Training	-	1,000	(1,000)	-
Armed Forces Covenant grant	-	3,000	(3,000)	-
Lifetime Training	-	1,000	(1,000)	-
Little Troopers	2,000	-	(2,000)	-
Tesco	-	2,625	(2,625)	-
Enjoy benefits	-	450	(450)	-
Equalitas	-	4,083	(4,083)	-
	<u>2,000</u>	<u>2,026,311</u>	<u>(2,028,311)</u>	<u>-</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 £3,000 remainder from previous year.
- Showcase training apprenticeships
- Lifetime training - funding for employees doing training.
- Tesco - funding raised in store
- Enjoy benefits - workplace scheme for parents payments
- Equalitas - payment for staff teaching qualification
- Little Troopers is a donation due to their closure to spent on a project.

Comparative restricted funds for the year ended 31 August 2024:

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

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

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

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

Balance as at 31st August 2024

280,825	756,900	57,854	979,871
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TNB GARRISON EARLY YEARS & PLAY
Notes to financial statements

FOR THE YEAR ENDED 31 AUGUST 2025

12. COMMITMENTS UNDER OPERATING LEASES

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

	2025	2024
Amounts due within one year	3,000	3,095
Amount due between one and five years	1,992	4,806
	<u>4,992</u>	<u>7,901</u>

13. COMPARATIVE BALANCES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

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

The notes form part of these financial statements