



Company number: 5055356

Charity Number: 1102887

The Children's Workshop

Report and financial statements

For the period ended 31st August 2024



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The Children's Workshop Trustees' Annual Report

For the period ended 31st August 2024

Company number	5055356
Charity number	1102887
Registered office and operational address	Environmental Park, Buckhurst Lane, Sevenoaks, TN13 1FE
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Andrew Scrace (Chair) Catherine Burgess (Treasurer) James Warner (Secretary) Kristina Brockington Mark Cheeseman Katie Garman Nicola Mackert Kinvara Rogers Dr Jocelyn Walbridge
Key management Personnel	Nicola Mackert (Preschool Manager) Claire Bridger (Deputy Manager) Claire Charlton (Office Manager)

The trustees present their report and the financial statements for the period ended 31st August 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

The Children's Workshop's Purpose and Ethos

The purpose of The Children's Workshop is to enhance the development and education of children primarily under statutory school age. This is achieved by offering appropriate play, education, care facilities and training courses, together with the right of parents to take responsibility for, and to become involved in, the activities of The Children's Workshop. Thereby ensuring opportunities for all children whatever their background race, culture, religion, means or ability. The ethos that guides our work is:

OUR ETHOS

At The Children's Workshop Preschool, we believe all children have an innate desire to learn and explore and that each child is a special individual. At our preschool we work together – children, staff, parents, carers and the wider community to ensure ALL children learn and have FUN in a safe, nurturing environment that supports them to develop their individual potential whilst building HAPPY FRIENDSHIPS and MEMORIES.

OUR AIMS

We aim to provide an environment where children can:

Develop a 'can do' attitude:

- We nurture our children's sense of self and belief
- We foster Self-Involvement, Engagement, Motivation, Risk Taking and Assessing
- We encourage exploration, investigation and problem solving

Develop a sense of 'wonder of the world':

- We stimulate our children's interest in their community, the world we live in and its sustainability
- We love to learn outdoors; we have a special focus on forest school inspired activities
- We strive to enthuse our children with a love for learning

Grow to be 'their very best':

- Developing skills for life such as listening, learning, manners, teamwork and building friendships
- Developing a strong sense of self as individual within a tolerant community built on respect for others
- Developing children's resilience, independence, and confidence to move towards each next step in life
- Develop creativity and celebrate and listen to each other's successes and ideas.

Aims and Objectives

The charity's main activities and who it tries to help are described below. Annually, the trustees review the aims, objectives, and activities of the charity. These are set against 3 key areas:

1. ***Children's Learning and Development*** – to provide an exciting, high quality and varied learning programme for all children attending.
2. ***Management of Setting*** – to run the setting effectively and efficiently.
3. ***Partnership Working*** – to create and sustain positive and mutually-beneficial partnerships with organisations in the community.

This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

2023–2024 Aims and Objectives

Children's Learning and Development – *to provide an exciting, high quality and varied teaching programme for all children attending.*

This year our focus was aimed towards:

- i. **Educational Programme** – To identify and adapt inspirational programmes and activities that reflect the needs of the children at the preschool, and supports delivery of the EYFS curriculum.
- ii. **Forest school development** – To develop a gardening approach to the outdoor programme including sustainability, building on the forest school principals and outdoor focus.
- iii. **Curriculum planning and approach** – To build on the achievements of last academic year and explore different teaching and learning approaches to better understand and meet the needs of the children at the setting.
- iv. **UN Sustainable Development Goals** – To build on the initial programme around the goals and develop intrinsic practices in the setting.
- v. **Safeguarding and Welfare** – To continue to review and revise practice for the health and well-being of every child at the setting.

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Management of the Setting – *to run the setting effectively and efficiently.*

This year our focus was aimed towards:

- i. **Staff Development** – To continue to invest in training for staff members, promote working in the Early Years sector and provide opportunities to experience working in Early Years to encourage more practitioners into this sector.
- ii. **Business Administration** – To evaluate and identify learnings from new administration and learning journal software.
- iii. **Financial Planning and Management** – To explore efficiencies and processes to streamline finances across the setting
- iv. **Committee Management and Governance** – To explore further opportunities to build the strong partnership between the Committee and setting that has been developed and identify opportunities to streamline processes for Committee members.

Partnership working – *to create and sustain positive and mutually beneficial partnerships with organisations in the community.*

This year our focus was aimed towards:

- i. **Local Community** – To identify and build opportunities for the children to engage within the Community.
- ii. **Parental Engagement** – To continue to engage parents in supporting their child's development in partnership with the preschool.

Achievements and performance

All its charitable activities focus on providing a quality preschool education for children aged 2–4 years and are undertaken to further The Children's Workshop charitable purposes for the benefit of the public. Detailed in this report are the achievements and performance of the organisation reflecting the 2023–2024 aims and objectives that had been set.

The financial pressures that continued to be placed on the Early Years sector, were reflected in the increasing wait list for places at the preschool with the announcement of more Early Years settings closing in the area. With limited spaces available, being able to support families when settings had closed was difficult but any spaces possible were filled. This year also saw the rollout of the Government's new Working Parent Entitlement, providing more financial support for working parents. For the preschool this yet again placed another financial pressure on the budget exploring whether it would be financially viable to be able to offer this government funding option to families.

Throughout, the preschool continued to deliver a high quality and engaging programme throughout the year with particular highlights being the exploration of Space and the develop of the gardening programme detailed within this report.

Children's Learning and Development:

1. Educational Programme – To identify and adapt inspirational programmes and activities that reflect the needs of the children at the preschool, and supports delivery of the EYFS curriculum

Following the strategic visit and review of programmes during the last academic year, this year the emphasis has been to build on these achievements and continue the effective delivery of the EYFS programme to ensure each child is given the best opportunity to achieve their own goals and outcomes. Whilst a plan continues to be developed for the academic year, it is not until the children start at the setting, that the practitioners are able to recognise and adapt the programmes to ensure that the needs of each child are identified and activities to support each child are then created.

With a stable and experienced team in place, the practitioners agreed that the children would benefit from the continued workshops that had been in place the previous year. These were (i) STEM (Science, Technology, Engineering and Maths); (ii) Literacy; (iii) PAN (Physical Activity & Nutrition); (iv) Cookery and (v) Music and Artistic Expression.

Workshops throughout the year identified that the children particularly enjoy the cookery workshops and being able to take home the results. The focus this year was to run the cookery workshops and choice of recipes concurrently with the gardening programme, and therefore lots of vegetable recipes were explored using the vegetables they subsequently planted. A particular success was with a child who struggled to eat any vegetable who learned to enjoy carrots both through the gardening experience as well as the delicious carrot muffins the children learned to bake. All recipes used throughout the year considered all allergies and intolerances and were vegetarian. These recipes were also posted on Blossom so parents could view, download and make the dishes the children made at preschool at home together as a family.

Whilst the previous year the children had enjoyed exploring countries, this year, following the focus of play of a number of children during the Autumn term, the theme of space was identified for the Spring term. The theme captured the children's imagination and opened the whole programme to be a rich learning experience for each child. Many of the children learned the names and were able to identify the different planets. Role play both indoors and outdoors had the children creating rockets in which a number of children came aboard and were taken to the moon. Experiments were set up to support children learning about how astronauts manage in space with eating, moving around in space and doing activities with all the space suits and gloves. The

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artwork of moons and planets as well as stars filled the rooms and of course the children made moon cake and cosmic soup!

For the older room (Saplings), this year it was identified that the children spent lots of time enjoying the role play area. The team decided to develop the role play area by theming the area of the room and rotating the theme. From the outset, the team set the area as a Post Office, with a post box, recognising that the children enjoying wrapping things up as well as posting things through a letterbox with many packages and letters 'sent' to friends and family. Following the success of the themed role play area, the children were subsequently asked each time for their choice. Over the year it became a police station, a doctor's surgery as well as vets, it was a restaurant and ice cream station, inside a rocket (for the space theme) and many others. As the summer progressed and children began the programme of transition for primary school, the role play area became a school, with the uniforms of all the schools the children were going to, on shelves in the role play area. Children dressed up as attending school with a number of very creative (and sometimes strict) teachers leading the children. The rich language, friendships built, and imaginations explored made the area a significant place to develop their vocabulary and communication skills.

Building on the language and communication skills, a number of children had been identified with speech and language needs so the "I CAN TALK" programme was again used with the children over a period of 9–10 weeks. The stories of "Jake and Tizzy" with specific language and communication aims and activities were explored and a number of small groups were in place to support these children. Once again the impact of the programme showed an improvement both in language and conversation as well as confidence in contributing to a group discussion.

II. Forest School Development – To develop a gardening approach to the outdoor programme including sustainability, building on the forest school principals and outdoor focus.

With Forest School being a significant and integral part of the curriculum and activities for the setting during each day, the practitioners identified how engaged children are in the garden, particularly digging the soil and exploring what is in the soil. Therefore, this academic year, the aim was to develop a gardening approach alongside the preschool aims around sustainability and healthy eating, within the Forest School plan. To that end, the focus was to support the children learning about the following aspects of gardening: (i) Planting – The preschool aimed to plant both bulbs and seeds; (ii) What to grow – recognising that what is planted may grow to beautiful, colourful flowers but may grow food to eat which is good for growing up healthy; and (iii) Cultivation – Once seeds were planted the children were shown what is used to make the seeds grow as well as exploring how to look after other plants and trees outdoors and then how to

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harvest them. This programme ran alongside the preschool's sustainability programme and the Physical and Nutrition activities supporting Healthy Eating, oral health and physical activity.

From the outset, as part of exploring the UN's Sustainable Development Goals, the children explored democracy. During a number of sessions exploring healthy eating and cooking, the children tasted different vegetables and fruits. The children were then asked to choose between two different vegetables to decide which vegetable seed would be planted to grow. The children then planted the seeds in small pots and placed them inside the greenhouse. They also planted bulbs in the flower beds and placed bamboo over the top to remind them not to walk over the beds! The children were excited and frustrated by the process, identifying that seeds and bulbs do not grow immediately, and so patience is required. The children were all also given a sunflower seed which they planted in their own pot (recycled tins etc) and were able to take them home. Over the year, the preschool received many photographs of the sunflowers growing and in one case to a significant height!

The compost the children used for planting the seeds was used from the preschool's own composter created and maintained using the fruit and vegetable remains from children's snack and lunch boxes. The children then recognised the connection between the compost bins indoors and why the contents are taken outside and placed in the large composter.

The vegetables the children chose to grow during the year included – tomatoes, cucumbers, beetroot and carrots. The resulting crops from these seeds were mixed and the children learnt that not everything that is planted grows and explored what the reasons may be. It was discovered that slugs and other animals in the outdoors like to eat the shoots growing and so discussions explored what would need to be done to protect the seeds. The tomatoes and carrots provided a better yield with the children excited to pull the green shoot and see a carrot be pulled from the ground! The learning experience throughout ensured that the outdoor Forest School inspired curriculum would include gardening as an ongoing element of the programme during the year.

Forest School skills continued to be a central element of the weekly programme with children invited to take part in the following: whittling of wood with peelers, sawing wood with a bow saw and learning how to use different tools e.g, trowels or using string to tie sticks and wood together. They learned how to build a fire and then how to use flint and steel to light it and a skill they particularly enjoyed continuing to learn about was den building. Further Forest School activities throughout the year included activities linked to the seasons, as well as mini-beasts, birds, the mud kitchen and mud pies! and of course risk taking, mostly through climbing.

III. Curriculum Planning and Approach – To build on the achievements of last academic year and explore different teaching and learning approaches to better understand and meet the needs of the children at the setting

Following the success of using daily workshops, the team of practitioners identified that these workshops should continue to be planned and delivered as they met the needs of the children as well as provided a platform to extend learning for those who could be given more challenging opportunities as well as adapt to simplify for some of the younger children or those who were struggling. However, it was identified that rather than take the whole class approach to being involved in the workshop, children would be asked if they wished to join the activity or if they wished to take part in an alternative one. Giving the children the choice to engage with the planned activity, ensured that those who may struggle with an activity eg a cookery workshop for a child with food and sensory smells challenges, would be able to make another choice and enjoy a different learning experience. Through this approach, the team identified that levels of anxiety demonstrated through crying, seeming unsettled and withdrawn were reduced and an increased level of confidence was noted. Moving forward, this approach to provide an alternative to a workshop activity will be in place for the next year.

As included earlier in the report, taking a thematic and planned approach to the role play area this year supported the speech and language development for the children. Enabling the children to use their imagination and explore different scenarios, contributed to building the vocabulary and confidence of a number of the children this year observed by the practitioners. Structuring and creating their own scenarios meant the children had to explain to each other what they were doing and what was happening in the role play area, leading to fascinating conversations and language use. This will be developed further in the next academic year, particularly when asking the children to choose how to set up the area.

With the outdoor programme as well as workshops reflecting a balance of both adult-led and child-initiated elements of the curriculum, the practitioners observed how the children explored and used resources around the setting, particularly when choosing not to engage in an adult-led workshop. Through observation and questioning, the team identified specific styles of activities undertaken by the children and through discussion as a team, identified different schemas of play. Building on this, as a team, the outdoor curriculum subsequently created an activity each week reflecting a different schema. For example, using the pulley system and boxes to support the trajectory schema, the connecting schema explored through lining up planks to create an obstacle course around the garden. Taking this approach positively impacted the children by engaging them in their own schemas and through this, supported the practitioners to support development opportunities for key children, and those who would sometimes

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not know how to engage in garden activities. Moving forward in the next academic year, further exploration of schemas as well as exploring other pedagogical approaches to better support children and meet their needs will be explored.

IV. UN Sustainable Development Goals – To build on the initial programme around the goals and develop intrinsic practices in the setting.

Following last year's approach to delivering on the UN's Sustainable Development Goals, the focus this year was to identify and explore the goals that would become built into everyday practice at the setting moving forward. It was recognised that to engage the children in the goals, they would be required to be simplified, age appropriate and engage the children at their level of understanding. Ultimately, we aim for the children at the setting to begin to understand the ways in which we can make a sustainable change within the communities we live and be aware of the challenges to the environment and way of living. The following goals were therefore explored with the children.

Goal 5 – Gender Equality – the aim was to share that at our setting we believe that every child is unique, special and individual and that we want them to grow up in a world that supports each one of them to achieve their goals and dreams. This approach forms part of the ethos of the setting, but activities were created to specifically explore equality in giving every person the same opportunity in line with the goal aim. The children explored a range of jobs identified by people featured in pictures or through items from the dressing up box and explored who could do these jobs. Encouragingly the children identified that boys or girls could equally do the jobs well and identified these through using the dressing up clothes and engaging in role play. For another activity the children were drawn round when lying on a large piece of white paper and created a life-size outline of themselves. The children were encouraged to then use pens and other materials to mark their features – from their face, to clothes they were wearing. The aim was for the children to identify how unique and individual they each are. Having cut the outlines out, they were displayed around the classroom and the children identified that none of them were the same, highlighting how we are all different and wonderfully unique.

Goal 3 – Good Health and Wellbeing – the aim was to encourage the children that we want a world where everyone can be happy and well. The health and wellbeing of all children at the setting is paramount so the activities explored started with learning about our heartbeat. The children were able to listen and re-create their heartbeat and learnt that a heartbeat is created as blood moves around the heart. They learnt that the heart beats faster when excited, scared and through exercise. Every year we encourage healthy eating with the children through using the Eat Well Wheel demonstrating different food groups that we should be trying to eat throughout the day. The team

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regularly discuss food we enjoy that is good for our bodies and those foods we should have sparingly. Over the academic year, as we encouraged the children through snack time, our cookery workshops and at lunchtime, the children began to recognise and talk about foods that were healthy, were encouraged to taste new foods and to recognise on food packaging what is healthy and what is not healthy to eat. The children were asked if they went to the supermarket, what would they buy as well as what they thought they should buy. Parents were hugely supportive of the topics discussed, recipes used in the workshops and the sensitivity and inclusion around food intolerances and other food sensory concerns. This focus also included a specific approach to oral health, how to take care of our teeth, how to clean our teeth and what foods may cause problems for teeth growing up.

Through the focus of our Forest School pedagogical approach, we know that exploring the outdoors and activity is good for well-being. The children over the year continued to demonstrate the benefits of the outdoors for their well-being, through improvement in levels of concentration, coordination, and confidence. Children also began to play together and develop friendships and learn teamwork, all vital for ongoing well-being. The children over the year began to recognise their emotions with lots of discussions about how we feel, how others might feel and how we can help others feel better. Having health and wellbeing as a priority within the setting is key to ensuring the positive development of every child.

Goal 16 – Peace, Justice and Strong Institutions – exploring this goal again identified why it forms a central focus of our setting. The idea that children need to be safe, times when they may need help and how to ask for help safely. Learning about when a situation may be fair and when not, and how to resolve conflict to live in a peaceful world. Activities used to explore these themes included lots of discussion about keeping safe, particularly talking with the children about safeguarding. It was discussed as to why we have rules at preschool and signage around to ensure that they are kept safe. Asking the children when they feel safe and when they don't feel safe all fed into the development of a safeguarding poster made by the children. The children explored stories and were given scenarios and asked situations that were fair, and those that were not. In each situation, the children were asked how they felt, identifying with the children the range of emotions that you can feel especially when "it's not fair". Exploring emotions and how we react with them supported the children's understanding of justice – again explored using activities that focused on turn-taking, an action that children learn to engage in. Throughout the year, the children were also engaged in choosing what vegetables were planted in the garden. The children explored two different vegetables each week over a term and were then asked each week to choose which vegetable to grow. The children learnt the system of voting and democracy when making a choice that collectively decided the vegetable they would grow. The children

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then planted the seeds of the vegetable voted for. This supported the priority of British values that we actively support at the setting.

Goal 12 – Responsible Consumption and Production – This goal has always been integral to the setting's approach exploring sustainability. The children started by learning where our food comes from, how and where it is grown. The understanding of what is waste, what can be recycled, and what it means to be sustainable were explored through learning about the different recycling bins that we have, the signs on them, what materials are put in each and what happens to these materials. Throughout the year, children enjoyed opportunities to do recycling, repurpose and re-use, and thoroughly enjoyed re-using plastic and card items from the recycling bins and from home to create fantastic models. With the focus on outdoor, the children were also taught to use the indoor compost bin for food leftovers. During the afternoons the children emptied these bins into our outdoor large composting area and in the spring term, the children were then shown how the lower part of the composting area contains wonderful soil created from the leftover food from the compost bin. They subsequently placed the soil in the gardening trugs where we were growing vegetables, thus creating the full circle of sustainability.

The children were also taught to turn off lights before going outdoors so that energy was not wasted and we were protecting the planet, but also that with the natural light throughout the preschool, we didn't always need all the lights on. We explained that even turning off the light for a short time helps our planet.

Goal 15 – Life on Land – Building on the theme of sustainability, and building on the success of the previous goal, the aim was to show that if we use a sustainable approach we will have a land that creates a healthy world. The other key element to this goal was to explore animals, particularly learning about their habitats. Many of the children have experienced seeing animals and insects in their habitat, from worms and other mini beasts in the garden, to pets at home, visiting farms, safaris and other holidays in which animals have been seen. Particularly through Forest School, the children learnt about different habitats of animals and created hibernation boxes. In addition, the children enjoy learning about trees and their importance. With the risk of ash dieback on some of the trees at the setting, discussions about taking care of trees and the different trees at the setting, enabled the discussion to explore how to protect our small elder trees to ensure they grow into bigger trees like others in the garden.

The exploration of each of these goals clearly highlighted how each of them form part of the setting's approach to support and encourage the development of each child as unique and individual, with an understanding and empathy both to others and the world they are growing up in. Moving forward, the aim will be to continue to embed these goals within everyday practice.

V. Safeguarding and Welfare – To continue to review and revise practice for the health and well-being of every child at the setting.

As is reported each year, the focus on Safeguarding at the preschool is paramount, to ensure that every child is kept safe both at the preschool and outside. In order to ensure a robust safeguarding approach at the setting, every individual involved with the preschool is engaged in ensuring safety and this continued to be in place during this academic year.

Staff members

To safeguard every child, the Manager during this academic year ensured that every member of staff was involved in and responsible for safeguarding. This was achieved through the following being in place throughout the year:

- In every staff meeting, there was a section of the agenda dedicated to safeguarding. At the meeting, the Manager presented a safeguarding scenario and asked the team how they would respond. The team discussed their responses and through this, ensured that every staff member knew how to effectively respond to a safeguarding concern either of a child or another staff member.
- The staff were required to remain up to date with safeguarding training throughout the year. This was undertaken through the NSPCC which supported their continued learning. They are required to complete the Safeguarding and Child Protection training every 2 years.
- The Manager required every staff member to read and sign every update to the setting's safeguarding policy, updates from the NSPCC and Kent County Council's safeguarding newsletters and any new announcements from the government. Confirmation of completing the reading was through written confirmation they had read it.
- Throughout the year, each time a member of staff identified a practice or a situation that either caused concern, or raised a question on how to deal with the matter, the staff would get together, usually at a meeting, and discuss how best to manage to ensure consistency of approach throughout the year. From managing First Aid and medical boxes, to recognising consistent responses to unsafe behaviour. At all times the team was encouraged to talk about concerns in order to maintain the high levels of safeguarding practice.

Committee of Trustees

Safeguarding is not just the priority of the staff, the Committee of Trustees were required to undertake the NSPCC training as well as ensure they had a DBS and were on the update service, in order for them to be cleared to have access to documents that may give details about families attending. There continues to be a dedicated safeguarding representative on the Committee to ensure that safeguarding is a priority

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in all aspects of the setting's provision whose role is to challenge the Manager and staff to ensure that every aspect of safeguarding and safety continues to be in place.

Parents

The Manager engaged all families in the focus on safeguarding throughout the year by continuing to share setting practice with families through the newsletter. Each year the latest safeguarding policy was shared with parents, as well as informing them throughout the year of updates and changes. A key priority was ensuring a prompt arrival at preschool for children. If a child would be absent or late, the setting was required to be informed prior to opening to ensure that by 9.30am every child was accounted for. This was successful during the year, particularly when parents were informed why these procedures are in place to ensure children's safety.

Children

As a setting, the Manager wanted to ensure that whilst keeping children safe was a priority to the staff, committee and parents, the children needed to be included within this discussion to understand why certain practices and rules were in place and how the children could contribute. Through exploring one of the UN Sustainable Development Goals, focusing on peace, justice and strong institutions, the children explored safeguarding themes and created a poster to detail how to keep safe. Signage around the setting, in place to keep children safe e.g. the "stop" sign was reinforced and the children were involved in learning why these were in place and how to follow the safeguarding boundaries and the preschool rules at the setting.

Management of the Setting:

1. Staff Development – To continue to invest in training for staff members, promote working in the Early Years sector and provide opportunities to experience working in Early Years to encourage more practitioners into this sector.

Whilst the struggles of recruitment and retention in the Early Years sector continues, last year, as a setting, in partnership with the Committee of Trustees, there was a desire to build a commitment to supporting and encouraging more people to consider a career in Early Years.

Building on the previous year of one of the team gaining their Level 3 qualification with distinction, this year, yet another member of staff passed Level 3 and again, gained the level of distinction. This clearly demonstrated the talent and commitment across the setting, together with the support given across the setting during their learning and we are proud of these achievements. This last year has seen another member of staff start their training for Level 3 with another practitioner also aiming to start during 2025. As a setting we are proud of the investment in staff and aim to continue to enable and support the team to gain further learning and qualifications that all support giving every

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child who attends the setting a rich and varied experience as they develop their independence and confidence for the next step in their educational journey.

The focus for the Manager with the Committee of Trustees has been to explore business continuity and succession planning. To that end, the Manager formalised the Management Team consisting of the Deputy Manager and Office Manager. This was to ensure that at all times, there would be knowledge and leadership across all aspects of the setting. Building on this, it was identified that key roles needed to have back up support, these being the Forest School leader and SENCo. During the year, the SENCo shared the happy news of pregnancy and therefore supported the training up of another practitioner in the SENCo role to manage support for the year they would be off. The practitioner identified was subsequently supported to complete the Level 3 SENCo training qualification to enable them to provide the level of support required at the setting for every child. Looking forward to the next year, we will be working to identify a practitioner to undertake the Forest School leadership training in order to support the current Forest School leader in delivering our Forest School inspired programme of activities.

During the Summer term, a university student from Germany joined the setting for an 8-week placement. The student studies Education and English at the University of Heidelberg and secured a placement to learn about Early Years education in the UK. The student engaged in both Buds and Saplings room and had the opportunity to observe quality practice and activities delivered by the team and how the curriculum is delivered both through a Forest School inspired approach and daily workshops all supporting the delivery of the EYFS. The student identified that the Forest School approach clearly supported the building of independence and confidence, that she observed during the time at the setting. The student identified the family approach to working with the children at the setting and the care and love shown to each child during their session time and the strong bonds created with the staff. The outcome for the student was to reinforce the commitment to work in education (considering Early Years as an age-group to explore) and for the setting, it demonstrated the benefits and importance of engaging students in training at the setting and that we are able to provide an important and engaging learning experience. This commitment and approach will be built on in the year ahead with the setting aiming to contact local colleges to offer a training place for a student and work experience opportunities.

II. Business Administration – To evaluate and identify learnings from new administration and learning journal software.

At the end of the last academic year, a decision by the Management Team, supported by the Committee of Trustees agreed the transition from the Parenta and Tapestry software platforms, to Blossom Educational Limited. This was following a review of the Early

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Years software platforms available and the decision to use a software platform suitable for the setting's needs.

Having completed a year with Blossom there have been key benefits, recognised by practitioners and parents, demonstrating it had been a successful decision. There continues to be a number of outstanding issues that aim to be resolved in the year ahead. In addition, new tablets were purchased in order to ensure that Blossom worked promptly and efficiently.

Key benefits of the new software platform for practitioners:

- (i) Easier and quicker to create observations for parents, attach photographs and upload. For this, photos were held in a new storage platform making it easier to include in observations.
- (ii) Removal of accident, incident and pre-existing injuries from paper-based to Blossom, making it more efficient and effective to complete for a practitioner, easier to approve and ensure discussion with a parent and digital signature was secured promptly.
- (iii) Digital register through Blossom using a tablet to mark children in. Quicker and easier to identify names and mark them in as well as mark them out when leaving the setting.
- (iv) Quicker and easier to upload all information on each child and then export key information important the practitioners e.g. allergies.
- (v) More efficient and quicker to input ongoing and ad hoc sessions for children and invoicing accordingly.
- (vi) Quick message platform which provided a more instant connection and prompt messaging with parents e.g. "we need more clothes for their bag" which provided a more efficient way to get prompt response from parents.
- (vii) Easy way for staff to sign in for working day, to capture attendance, overtime and absence more effectively.

Key benefits of the new software platform for parents:

- (i) Using the Blossom App meant all details and information linked to their child at the setting was readily available to them instantly on the app. The app also enabled them to update and amend information about likes and dislikes etc of their child.
- (ii) Any accidents or incidents involving their child was uploaded to their app after providing their signature when informed about the event. Previously when signing a paper copy, the only record remained at the setting.
- (iii) Quicker and easier to report an absence or lateness using the messenger option on Blossom.

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- (iv) Using the Blossom App made it easier to track fees and payments made. Parents were able to view their outstanding fee payments, payments made and a breakdown of the fees being charged.

Whilst there continue to be feedback and updates to Blossom, as a platform it has been significant in the smoother running and management of children's information, fee invoices and payments and up to date information required promptly. Going forward this next academic year we will remain with Blossom Educational although we continue to review software platforms as we always continue to explore how to streamline and work more effectively, together with a good pricing structure.

III. Financial Planning and Management- To explore efficiencies and processes to streamline finances across the setting.

The management of the finances across the setting continues to be the priority to the continued effective operation of the setting, due to tight budgets, further government funding programmes and increasing costs. The Committee of Trustees oversight and governance of the charity mean that to effectively financially plan, a transparent and clear financial picture needs to be available in order to make decisions in light of increased costs and funding considerations.

Towards the start of the academic year, the finances of the setting continued to be managed through a complex and administratively heavy set of spreadsheets that had been in place for a number of years. These spreadsheets were burdensome to maintain by the Finance Officer and yet vital to the tracking of the setting's finances and the annual accounts reporting. Following a review of digital software platforms, an online accounting platform was identified that would provide a more dynamic and instant ongoing tracking of budget and cash management. Once transferred to the platform, together with a streamlined and transparent budget, the finances are now able to be tracked more effectively.

During the review of the accounting platform, the Finance Officer resigned. Having undertaken the recruitment process for this position several times in recent years, the financial and practical challenges to secure an experienced Finance Officer seemed to increase therefore, the decision by the Committee of Trustees was to outsource the book-keeping and preparation of the Annual Report and Accounts to an accounting organisation Sterling Accounting Solutions (SAS). SAS use the accounting software used by the setting and now manage the payroll and book-keeping as well as the preparation of the Annual Report and Accounts.

Whilst some administrative tasks remain the responsibility of the Office Manager and Manager at the setting, having both an online accounting programme and experienced

For the period ended 31st August 2024

accounting support, the setting now has a more streamlined and transparent picture of the budget enabling the Committee to be more dynamic with financial decisions and provide a clearer picture of the financial situation leading to better decisions projected and real costs.

IV. Committee Management and Governance – To explore further opportunities to build the strong partnership between the Committee and setting that has been developed and identify opportunities to streamline processes for Committee members.

Since November 2022, the Committee of Trustees has predominantly remained the same with the exception of one change. Having the continuity of the Committee has been vital in the strong governance and oversight of the charity, particularly through the continued turbulent times that the Early Years sector continues to undergo.

The current Treasurer, having a background in finance, has been on the committee for more than 3 years and has been instrumental in reviewing budgets and identifying opportunities to streamline the financial management of the setting. This year in particular, the Treasurer has been key to overhauling the budget process and management so that the setting now operates a clear and transparent budget through SAS. Having been on the committee for a continuous period and gained both the knowledge and experience of the setting's budget, this has been key to making these changes and therefore moving forward to continue to make informed budgetary decisions.

The sub-committees that are now in place have been valuable in supporting the Manager over the academic year and ensuring that processes and responsibilities are managed across the committee rather than the sole responsibility of the Chair and Manager.

The Finance sub-committee undertook the review and implementation of the accounting software, as well as the appointment of SAS. This sub-committee also explored the viability of accepting the new 2yrs Working Parent Entitlement funding, wanting to support working parents, but at the same time needing to understand budgetary implications. Whilst now being able to offer the full range of government funding programmes across the setting to families, this is only possible with this sub-committee's oversight of the budget.

The HR sub-committee has been vital in supporting the Manager with HR matters encountered across the year as well as challenging the Manager to ensure that the team of practitioners were supported, given opportunities and clear and fair systems were in place. During the year it was identified that ongoing changes in HR law and employment, HR expertise and support for the Manager was vital. Whilst the committee

For the period ended 31st August 2024

provide strong oversight, it was agreed that day to day HR matters would require dedicated HR support experienced in Early Years and education, for the Manager. Moving forward the sub-committee and Manager will review the best and most cost-effective way to ensure that this is in place.

The fundraising sub-committee has been vital in securing resources and funds for the setting. Through raffles, Easter events and a Summer Fair, funds were raised for the setting, with the sub-committee leading and delivering these events. In addition to much needed funds, the fundraising events the committee led were key to engaging parents with the setting and supporting both financially and through volunteer events.

With this strong Committee in place, the setting is fortunate to be able to manage the challenges placed on the sector with a positive outlook.

Partnership working:

1. Local Community – To identify and build opportunities for the children to engage within the Community.

With the children from the setting transitioning to primary school, the supportive partnerships with primary schools across the community has continued and has been a vital element to a positive transition experience for the children. This year, many of schools that the children had secured places through, engaged fully with the setting. In most cases, an Early Years teacher or lead visited the setting to see the children in the preschool environment, enabling the teachers to gain a greater understanding of each child. Working on a transition programme with the schools, many offered different opportunities to engage with the school whether through providing taster sessions, inviting the key practitioner of a child at preschool to join them and sharing an insight to the school for the children to discuss at preschool. With primary schools and the setting all working together, the focus was to ensure the well-being of every child at this significant time of change for them.

With a focus during the year on gardening, growing vegetables and fruits, reflecting ingredients featured within the cookery workshops, the weekly trips to the market in the centre of Sevenoaks were put in place. The stall holders were fantastic at engaging the children in conversation about the different vegetables and fruits at their stall and often gave the children an extra fruit to take back to the preschool to try e.g. snow melon. For the children, the impact of interacting with the stall holders, identifying the produce to buy and pay for it, was an enriching and great learning experience. Subsequently a number of the children enjoyed the experience so much they asked their families to visit

For the period ended 31st August 2024

the marketplace with them at the weekend. This engagement contributes to the ongoing sense of community support we are proud to be part of.

During the year, one of the practitioner's identified that the Sevenoaks Art Community was developing an arts project within the Sevenoaks town and asking to engage different community groups within this. The children at preschool were therefore engaged in creating colourful artwork with the aim that their work would feature in a large mural in a location in Sevenoaks. At this time, the project continues, and the preschool is identified as both a supporter and contributor to this.

To support the children at the preschool to gain a greater understanding of both what and where our community is, the children and their families were engaged in creating a community photographic collage. The children were tasked with having their family take a photograph of them in their favourite place where they live in their community. Photos the children brought in and talked about included nature reserves, play parks, particular trees and areas within large parks, high streets, fields with spectacular views, all demonstrating the beauty and expanse of what a community can include.

II. Parental Engagement – To continue to engage parents in supporting their child's development in partnership with the preschool

The engagement of parents continues to be a vital factor in the success of the preschool and has meant that families of the children who attend recognise a whole family approach. A positive impact of parent participation is immeasurable as time and again the pride, engagement and confidence of a child has been observed to grow with their parents involved in all aspects of preschool life, from drop off and pick up, to all the ways detailed below in which they are involved. In addition, without any advertising, the reputation of the setting is built on the recommendation of parents in the community. This year, the areas parents engaged included:

- *Fundraising events* – parents were invited to take part in raffles at Christmas, an Easter celebration at the setting and the summer fair. Parents contributed prizes, manned stalls and baked and many of the families, particularly those invited who were starting in the year ahead attended the events creating a positive and friendly atmosphere and enabling the children to explore the preschool with their parents. The result of this engagement and support resulted in £2k being raised towards the outdoor gazebo the preschool is aiming to purchase and build for Forest School.
- *Parent Consultations* – the preschool is committed to partnering with parents in their child's development. The preschool therefore undertakes at least two parent consultations per academic year. The first consultation is during the Autumn term to discuss milestones and a child's development. The second consultation is then towards the end of the academic year in order for the parents to understand the progress and achievements over the year and the aims for the next year at

For the period ended 31st August 2024

preschool or through transition to primary school. The reports used are those developed through Kent County Council and identified as positive markers and milestones for child development, being based on the national guidance of the EYFS and Development Matters.

- *Volunteer days* – with parents busy during the week, the preschool arranged a couple of volunteer days during the year to engage families to support the maintenance of the outdoor area and installation of new resources at the preschool. This support is valuable to ensure that parents feel both connected and invested with the preschool and with increasingly tight budgets, volunteer support is hugely valued and important.
- *Nativity & Graduation Show Show* – the preschool is always delighted to share with parents how special all the children are at the preschool. During December, the children put on a beautiful nativity that the parents enjoyed watching. The children enjoyed dressing up, singing and taking part and as usual, always unexpected and unplanned special moments were enjoyed. In the Summer, as a special showcase of some of the children's learning throughout the year, the children shared songs and activities and it formed a spectacular creative conclusion to the year for parents and children alike.
- *Voluntary Contributions* – Parents also supported the setting through voluntary contributions. With the significant shortfall of funding within Early Years, parents committed to giving financially ensuring that we continue to have a secure financial position.
- *Newsletter* – a weekly newsletter to parents sharing about “the week that was” and then about “the week to come” provided an overview of all activities, any donations from home that could be brought in, notices and up to date information about the setting. These communications encouraged collecting items during family times at the weekend meaning children contributed towards the activities during the week and noted they were more invested and engaged if they had contributed.
- *Committee of Trustees* – last year we continued to have a number of parents on our Committee of Trustees. These parents gave their valued time and investment in understanding the preschool operations and providing their skills and time to support the ongoing success of the preschool.

Beneficiaries of our services

The key beneficiaries of our services are children aged 2–4 (rising five) who are part of The Children's Workshop with their parents and carers. The children who attend the setting are from diverse backgrounds and inclusion is at the heart of the preschool's approach. Amongst the children in our care are children from challenging homes, children from families whose first language is not English and children with special educational needs. This year we had 47 children on our register who attend different sessions over the week. Following on from last year we continue to allow up to a

For the period ended 31st August 2024

maximum of 36 children per session. Of these 47 children, 8 have English as an additional language and 1 is in receipt of extra funding (SENIF) for learning support.

The children's progress is monitored throughout the year using the revised Kent Progress Tracker system and evidence from this shows that this year, all children have made average or above average progress. Children who display more specific needs were monitored using a targeted plan and parents and the setting work closely together to support the child to progress. Building on last year's success with the younger cohort of children, the first term's theme was titled "all about me" to contribute to the settling-in process was used and again, parents were supported to potty train their children and encourage them to put on their own shoes and coats. The tracker has shown this year that the children with Special Educational Needs (SEN) and with English as an additional language have made great progress. Children attending The Children's Workshop display an eagerness to learn through the activities on offer, and happiness and confidence in communicating with others both familiar and unfamiliar.

Financial review

The Children's Workshop made a profit of £7,000, for the year ending 31 August 2024. This compares with a loss of £4,000 in the previous period. Total income for the year ending 31 August 2024 was £218,000, an increase of £38,000 from £180,000 in the previous period.

The majority of income, £204,000, was generated through preschool fees and government contributions. The increase in fees was underpinned by two factors, a 10% increase in the preschool fee rates from September 2023 and, an increase in the number of hours per child. In particular, a notable number of three-year old children attended sessions beyond the universally funded 15-hours. In the summer term, a new government scheme for working families was introduced. The income impact of this scheme in the 2023-24 period was limited by the fact that it only affected one of three terms during the year and, parents who qualify for the scheme take time to adjust their childcare requirements. However, it is expected to have a marked impact on income going forward. The number of places being offered under this scheme is currently capped, and the income impact is being closely monitored.

Other sources of income include grants, voluntary contributions, fundraising and investment (interest earned on cash, deposits at bank). Overall, the income from these increased to £14,000 from £10,000 in the previous period.

Total expenditure for the year ending 31 August 2024 was £211,000, up from £184,000 in the previous period. Staff costs accounted for £167,000, up from £146,000 in the

For the period ended 31st August 2024

previous period. The increase in staff costs was predominantly driven by a salary increase for all staff in April 2023 and April 2024, reflecting a 10% increase in the National Living Wage over both periods. In August 2024, a performance related bonus was paid to all members of staff. No bonus was awarded for the previous, 2022–23 period, however, a bonus related to the previous financial period was paid out during 2022–23.

The increase in non-staff costs (excluding Professional costs) was in line with inflation over the period. In March 2023, the Finance Manager role was outsourced to a remote accountancy firm and the cost of financial management became a Professional expenditure, as opposed to a Salary Cost. Over a 12-month period, the cost of outsourced financial management is in line with the cost of a salaried Finance Manager position.

As at 31 August 2024 cash at the bank was £103,000, up from £83,000 in August 2023. Cash flows from operating activities were positive and there was no investment spending (i.e. capital expenditure on the building) during the period.

The 2023–24 financial year marks the first period, since the charity was incorporated, that cash reserves were not impacted by the repayment of loan capital and that annual expenditure was not impacted by loan interest payments. The full repayment of a loan (taken in 2016, to purchase the building) was completed in August 2023.

The net asset balance was £229,000 as at 31 August 2024, up from £221,000 at 31 August 2023.

Principal risks and uncertainties

Principal risks and uncertainties have been identified as follows:

- The continued increase of the National Living Wage on the salary structure.
- Sector wide challenges on the recruitment and retention of practitioners.
- Introduction of further Government childcare initiatives, which may not provide sufficient income per child to maintain the current service.
- The ownership of the building and associated costs. These include ongoing building and maintenance work, as well as ad hoc capital expenditure to ensure that the quality of the building is maintained. Some of these costs can be relatively high and some may be unanticipated.

Reserves policy and going concern

The Children's Workshop policy is to have three months running costs as a general fund. Due to prudent budgeting, general reserves as at 31st August 2024 were £85,000 which means that The Children's Workshop has built up sufficient reserves to cover three months running costs. The aim is to continue to maintain this three-month reserve fund over the next financial year.

Plans for the future

For the development of a more strategic approach for the sustainability and growth of The Children's Workshop, the following aims all work towards this overall goal:

Aims for 2024–2025

Children's Learning and Development – *to provide an exciting, high quality and varied teaching programme for all children attending.*

This year our focus will be aimed towards:

- i. **Educational Programme** – To deliver a high-quality education programme of activities that respond to meeting the needs of the children and support their best outcomes, including those with Special Educational Needs.
- ii. **Forest School Programme** – To embed Forest School skills suitable for the age group within the programme and further develop Forest School principals across our programme of activities.
- iii. **Curriculum planning and approach** – To continue to explore different teaching and learning approaches to better understand and meet the needs of the children at the setting.
- iv. **Safeguarding and Welfare** – To continuously review and revise practice for the health and well-being of every child at the setting.

Management of the Setting – *to run the setting effectively and efficiently.*

This year our focus will be aimed towards:

- i. **Staff Development** – To support staff practice further through observation, supervision and appraisal and further specific training for staff members.
- ii. **Engagement in Early Years** – To facilitate opportunities to engage young people to consider Early Years careers.
- iii. **Financial Planning and Management** – To further explore opportunities to review finances and identify cost saving measures and sustainable practice.
- iv. **Committee Management and Governance** – To identify specific objectives to successfully govern the setting and identify risks and their mitigation.

For the period ended 31st August 2024

Partnership working – *to create and sustain positive and mutually beneficial partnerships with organisations in the community.*

This year our focus will be aimed towards:

- i. **Local Community** – To identify and build opportunities for the children to engage within the community.
- ii. **Parental Engagement** – To continue to engage parents in supporting their child's development and partnership with the preschool.

Structure, governance and management

The Children's Workshop is a charitable company limited by guarantee and governed by a committee principally comprised of parents of children at the Children's Workshop who are elected at the AGM. The committee meets at least four times a year as a full committee and in between as necessary as sub-committees (Finance, HR and Fundraising). Named roles include the Chair, Secretary and Treasurer. The committee also comprises of a member appointed by Lady Boswell's School and the preschool manager.

Following election at the AGM, Ofsted is notified immediately of each new Trustee, they are then DBS checked and formally registered with Ofsted. There is then an induction programme which introduces the work of the Charity, its employees and volunteers. This provides trustees with an understanding of the rules outlined in its governing document, its financial situation, how the preschool operates and the roles of all those who work and volunteer within the charity. Trustees must sign a code of conduct, confidentiality document and agree to a conflict-of-interest policy.

Public benefit

The Trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. That guidance addresses the need for all charities' aims to be, demonstrably, for the public benefit.

Trustees

The Trustees are also Directors for the purposes of company law. The Trustees who served during the year and up to the date of this report were as follows:

<u>Committee members who resigned during the financial period.</u>	<u>Date of resignation</u>
--	----------------------------

Kathryn Preedy

April 2024

<u>Current committee members</u>	<u>Date of appointment, election or re-election</u>
Andrew Scrace (Chair)	April 2024
Catherine Burgess (Treasurer)	April 2024
James Warner (Secretary)	April 2024
Nicky Mackert (Preschool Manager)	April 2024
Kristina Brockington	April 2024
Mark Cheeseman	April 2024
Katie Garman	April 2024
Kinvara Rogers	April 2024
Dr Jocelyn Walbridge	April 2024

The organisation is a charitable company limited by guarantee, incorporated on 25th February 2004 and registered as a charity on 26th March 2004.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Our volunteers contribute in many important ways to The Children's Workshop's success and achievements. Volunteers include our Trustees.

Statement of responsibilities of the Trustees

The Trustees (who are also directors of The Children's Workshop for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent

The Children's Workshop Trustees' Annual Report

For the period ended 31st August 2024

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant financial information of which the charitable company's independent examiner is unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the independent examiner is aware of that information

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31st August 2023 was 47 (2023: 49). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The trustees' annual report has been approved by the trustees on 18 November 2024 signed on their behalf by:



Andrew Scrace
Chair of Committee of Trustees



Catherine Burgess
Treasurer

Independent Examiners Report

To the trustees of The Children's Workshop

Independent Examiner's Report to the Trustees of The Children's Workshop Financial Year Ended 31 August 2024

I report on the accounts of the Registered Charity, number 1102887 and Company Limited by Guarantee, company number 5055356, for the period from 1 September 2023 to 31 August 2024 which are set out on the following pages.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items disclosed in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view of the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 41 of the Charities Act 1993 (the Act); and
 - to prepare accounts which accord with the accounting records and to comply with accounting requirements of the Act have not been met; or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed



Name

G. K. BENSTED FCCA

Address

19 MEADOWLANDS, SEAL, SEVENOAKS TN15 0D4

Date

21/10/24

The Children's Workshop

Statement of financial activities (incorporating an income and expenditure account)

For the period 1 September 2022 to 31 August 2024

		Year to 31/08/2024			Year to 31/08/2023		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations/legacies/Grants	2	9,113	3,600	12,713	5,674	3,595	9,269
Charitable activities	3	204,358	300	204,658	170,387	300	170,687
Investment income	4	1,069	-	1,069	239	-	239
Total income		214,540	3,900	218,440	176,300	3,895	180,195
Expenditure on:							
Raising funds	5	39	-	39	-	-	-
Charitable activities							
Pre-school	5	208,839	2,098	210,937	180,236	3,895	184,131
Total expenditure		208,878	2,098	210,976	180,236	3,895	184,131
Net income / (expenditure) before net gains / (losses) on investments		5,662	1,802	7,464	(3,936)	-	(3,936)
Net gains / (losses) on investments		-	-	-	-	-	-
Net income / (expenditure) for the year	14	5,662	1,802	7,464	(3,936)	-	(3,936)
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		5,662	1,802	7,464	(3,936)	-	(3,936)
Gains / (losses) on revaluation of fixed		-	-	-	-	-	-
Other gains / (losses)		-	-	-	-	-	-
Net movement in funds		5,662	1,802	7,464	(3,936)	-	(3,936)
Reconciliation of funds:							
Total funds brought forward		221,416	-	221,416	225,352	-	225,352
Total funds carried forward		227,078	1,802	228,880	221,416	-	221,416

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 14 to the financial statements.

The Children's Workshop

Balance sheet

As at 31 August 2024

		31/08/2024	31/08/2023
	Note	£	£
Fixed assets:			
Tangible assets	8	129,735	141,631
		129,735	141,631
Current assets:			
Debtors	9	2,268	1,782
Balance at Bank		103,352	83,086
Cash in hand		-	-
Prepayments			
		105,620	84,868
Liabilities:			
Creditors: amounts falling due within one year	10	6,474	5,083
		99,146	79,785
Net current assets / (liabilities)		228,880	221,416
Total assets less current liabilities			
Creditors: amounts falling due after one year		-	-
		228,880	221,416
Net assets excluding pension asset / (liability)			
Defined benefit pension scheme asset / (liability)		-	-
		228,880	221,416
Total net assets / (liabilities)		228,880	221,416
Funds:	13		
Restricted income funds		1,802	-
Unrestricted income funds:			
Designated funds		141,631	141,631
Revaluation reserve		-	-
Pension reserve		-	-
General funds		85,447	79,785
Non-charitable trading funds		-	-
		227,078	221,416
Total funds		228,880	221,416

For the year ending 31 August 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small

Approved by the trustees on 18 November and signed on their behalf by :



Andrew Scrace
Chair



Catherine Burgess
Treasurer

The Children's Workshop

Consolidated statement of cash flows

For the period 1 September 2023 to 31 August 2024

	Note	Year to 31/08/2024		Year to 31/08/2023	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by/ (used in) operating activities	15		20,266		3,817
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		-	
Proceeds from the sale of fixed assets		-		-	
Purchase of fixed assets		-		-	
Proceeds from sale of investments		-		-	
Purchase of investments		-		-	
Net cash provided by / (used in) investing activities			-		-
Cash flows from financing activities:					
Repayments of borrowing		-	(10,593)		
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Net cash provided by / (used in) financing activities			-		(10,593)
Change in cash and cash equivalents in the year			20,266		(6,776)
Cash and cash equivalents at the beginning of the year			83,086		89,862
Change in cash and cash equivalents due to exchange rate					-
Cash and cash equivalents at the end of the year			103,352		83,086

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

c) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Key judgements (excluding those involving estimates) that the charitable company has made which have a significant effect on the accounts include depreciation rates for tangible fixed assets.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

The Children's Workshop

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

1 Accounting policies (continued)

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising

Expenditure on charitable activities includes the costs of running the preschool and its associated support costs

Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Pre-school	68%
Support costs	16%
Governance costs	16%

j) Tangible fixed assets

Tangible fixed assets are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. The Tangible Fixed Asset on the Balance Sheet represents the new preschool building and computer equipment.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life, once the fixed asset has been brought into use. The depreciation rates applied are as follows:

Modular Building	20 years
Computers & equipment	3 years

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short

m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a The charity only has financial assets and financial liabilities of a kind that qualify as basic financial

n) Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

2 Income from donations and legacies

			Year to 31/08/2024	Year to 31/08/2023
	Unrestricted £	Restricted £	Total £	Total £
Donations	5,409	-	5,409	4,708
Grants	-	3,600	3,600	3,595
Fundraising events	3,704	-	3,704	966
	9,113	3,600	12,713	9,269

3 Income from charitable activities

			Year to 31/08/2024	Year to 31/08/2023
	Unrestricted £	Restricted £	Total £	Total £
Pre-School Fees	111,626	-	111,626	81,178
Government contributions to fees	92,197	300	92,497	88,847
Contribution to school trips, uniform etc	535	-	535	662
Total income from charitable activities	204,358	300	204,658	170,687

4 Income from investments

			Year to 31/08/2024	Year to 31/08/2023
	Unrestricted £	Restricted £	Total £	Total £
Bank Interest	1,069	-	1,069	239
	1,069	-	1,069	239

The Children's Workshop

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

5 Analysis of expenditure

	Cost of raising funds	Charitable expenditure: Pre-school	Governance costs	Support costs	Year to 31/08/2024	Year to 31/08/2023
	£	£	£	£	£	£
Staff costs (Note 6)	-	137,064	9,252	21,085	167,401	145,915
Equipment	-	3,488	-	-	3,488	2,343
Pre-school Supplies (incl snack)	-	598	-	-	598	1,652
School activities	-	-	-	-	-	558
Recruitment	-	-	-	-	-	87
Rent	-	-	-	-	-	554
Ground Rent	-	2,435	-	-	2,435	2,268
Utilities	-	5,136	-	-	5,136	4,577
Maintenance costs	-	808	-	-	808	1,771
Cleaning costs	-	1,806	-	-	1,806	1,695
Other premises costs	-	1,345	-	-	1,345	701
Business Rates	-	1,115	-	-	1,115	1,019
Insurance	-	1,768	-	-	1,768	1,686
Professional costs	-	429	3,294	-	3,723	850
T-shirts and book bags	-	251	-	-	251	740
Training costs	-	602	-	-	602	1,924
Fundraising costs	39	-	-	-	39	-
Office supplies	-	4,556	-	-	4,556	1,598
Depreciation	-	11,897	-	-	11,897	11,342
Phone	-	1,255	-	-	1,255	1,299
Other administration costs	-	-	-	-	-	725
Bank charges	-	89	-	-	89	87
Loan financing - interest	-	-	-	-	-	446
Transportation costs	-	73	-	-	73	250
Other Volunteer Expenses	-	-	-	-	-	44
Gifts	-	140	-	-	140	-
IT & Accounting Software	-	669	-	-	669	-
Subscriptions	-	1,782	-	-	1,782	-
	39	177,306	12,546	21,085	210,976	184,131
Support costs	-	21,085		(21,085)	-	-
Governance costs	-	12,546	(12,546)		-	-
Total expenditure 2024	39	210,937	-	-	210,976	184,131
Total expenditure 2023	-	184,131	-	-	184,131	

Of the total expenditure, £208,878 was unrestricted (2023: £180,236) and £2,098 was restricted (2023: £3,895).

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	Year to 31/08/2024	Year to 31/08/2023
	£	£
Salaries and wages	161,030	136,630
Redundancy and termination costs	-	-
Social security costs	3,585	4,227
Pension contributions	2,786	5,058
	167,401	145,915

No employee earned more than £60,000 during the year (2023: £ nil).

The charity trustees were not paid or received any other benefits for their duties as a trustee in the year (2023: £ nil).

One trustee was employed by the charity during the year.

Nicola Mackert was paid under a contract of employment £33,174 as the preschool manager.

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	Year to 31/08/2024	Year to 31/08/2023
	No.	No.
Raising funds	-	-
Pre-school	9	9
Support	2	2
Governance	1	1
	11	11

8 Tangible fixed assets

	Pre-school building	Fixtures and fittings	Computers & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At the start of the year	209,717	-	5,427	-	215,144
Additions in year	-	-	-	-	-
At the end of the year	209,717	-	5,427	-	215,144
Depreciation					
At the start of the year	69,497	-	4,016	-	73,513
Charge for the year	10,486	-	1,411	-	11,897
At the end of the year	79,983	-	5,427	-	85,410
Net book value					
At the end of the year	129,735	-	-	-	129,735
At the start of the year	140,220	-	1,411	-	141,631

All of the above assets are used for charitable purposes.

The Children's Workshop

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

9 Debtors

	2024 £	2023 £
Trade debtors	52	-
Prepayments	2,216	1,782
	2,268	1,782

10 Creditors: amounts falling due within one year

	2024 £	2023 £
Other Creditors	839	-
Trade Creditors	1,946	-
Accruals	960	-
Deferred income	2,730	5,083
	6,474	5,083

11 Deferred income

	2024 £	2023 £
Balance at the beginning of the year	5,083	2,600
Amount released to income in the year	(5,083)	(2,600)
Amount deferred in the year	2,730	5,083
	2,730	5,083

12 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	129,735	-	129,735
Net current assets	85,447	11,897	1,802	99,145
	85,447	141,631	1,802	228,880

Notes to the financial statements

For the period 1 September 2023 to 31 August 2024

13 Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Funding for specific pre-school activities	-	3,900	(2,098)	-	1,802
Total restricted funds	-	3,900	(2,098)	-	1,802
Unrestricted funds:					
<i>Designated funds:</i>					
New pre-school building	141,631	-	-	-	141,631
Total designated funds	141,631	-	-	-	141,631
General funds	79,785	214,540	(208,878)	-	85,447
Total unrestricted funds	221,416	214,540	(208,878)	-	227,078
Total funds	221,416	218,440	(210,976)	-	228,880

Purposes of restricted funds

Restricted funds have been received towards funding for specific pre-school activities.

Purposes of designated funds

New pre-school building

Funds raised over many years were designated by the Trustees to construct a new purpose-built pre-school building which is now completed. The designated fund now represents the net book value of the charity's fixed assets less the amount owed on the bank loan.

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

	Year to 31/08/2024 £	Year to 31/08/2023 £
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	7,464	(3,936)
Depreciation charges	11,897	11,342
(Increase)/decrease in debtors	(486)	(1,782)
Increase/(decrease) in creditors	1,391	(1,807)
Net cash provided by / (used in) operating activities	20,266	3,817

15 Analysis of cash and cash equivalents

	At 1 September 2023 £	Cash flows £	Other changes £	At 31 August 2024 £
Cash in hand	-	-	-	-
Cash at Bank	83,086	20,266	-	103,352
Overdraft facility repayable on demand	-	-	-	-
Total cash and cash equivalents	83,086	20,266	-	103,352

16 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.