



Company number: 5055356

Charity Number: 1102887

The Children's Workshop

Trustees' Report and Financial Statements

For the period ended 31st August 2025



The Children’s Workshop

For the period ended 31st August 2025

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The Children's Workshop Trustees' Report

For the period ended 31st August 2025

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) Jillian Battersby Inese Brand 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 2025.

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.

2024–2025 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 will be aimed towards the following:

- 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.

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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 an Early Years career.
- 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

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.

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 2024–2025 aims and objectives that had been set.

The Early Years sector continued to face significant financial pressures throughout the year, heightened by the government's revised guidance introduced in April 2025 to support the expanded rollout of the Working Parent Entitlement funding. While the initiative is aimed at reducing childcare costs for working parents and encouraging people back into the workplace, the restrictions placed on Early Years settings accepting these payments had a notable impact—altering service offerings, tightening budgets, and introducing additional financial strain across the sector.

Despite these challenges, the preschool adopted a strong and proactive approach to managing these financial pressures, as detailed within this report and ensured that the preschool has been able to manage budget forecasts during a turbulent year.

On 11 September 2024, within the first three days of the new academic year, the preschool underwent an Ofsted inspection. Securing an overall grading of "Good" was a significant achievement, particularly given the timing of the visit. While the inspection

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did not capture the full breadth of our provision, we are proud of the recognition received in key areas, including:

- Our commitment to inclusive practice
- The individual support provided to each child
- The emphasis placed on early identification of learning needs and emotional wellbeing

The report also commended our staff for fostering a strong sense of community and creating a warm, welcoming environment for children and families.

Looking ahead, we are encouraged by the introduction of the new Ofsted Inspection Framework and look forward positively to exploring any improvements and developments on both practice and delivery of the curriculum.

Children's Learning and Development:

- 1. **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.*

This year has been a year of exploration and implementing effective adaptive practices as we planned and then moulded our educational programme based on meeting the needs of the cohort of children. With a clear focus on meeting diverse needs we observed, we prioritised practices that nurtured positive outcomes for each child and worked hard to ensure that inclusion was not just a value spoken about but continued to be meaningful in every practitioner's pedagogy.

Autumn Term Highlights: Child-Led Learning and Literacy

In the early weeks of the Autumn term, our practitioners dedicated time to building strong, trusting relationships with the children—particularly their key children. Through close observation, active listening and engagement, the practitioners took a child-led approach to better understand each child's strengths and those areas requiring support, that would then inform the programme during the term ahead.

Following the settling in period, it became clear that a number of children needed additional support in one of the prime areas of learning—communication and language. Encouragingly, we recognised that all children enjoy a shared love of storytelling and being read to. This inspired a curriculum framework based on traditional tales, chosen for their varied language, repetitive structure, and opportunities for collaborative reading.

Core texts used included:

- *Jack and the Beanstalk*
- *The Three Billy Goats Gruff*

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- *The Enormous Turnip*
- *The Three Little Pigs*
- *The Gingerbread Man*

We also included a more modern story "This is me" which was chosen following discussions with the children as they explored how we are all wonderfully unique and this is to be celebrated. These stories became the basis for weekly planning, with cross-curricular activities designed to extend learning across:

- Mathematics: counting, sequencing and size comparison
- Physical Development: role play, movement games, and fine motor skills
- Personal, Social and Emotional Development: turn-taking, exploring feelings, and storytelling in groups
- Cookery: exploration of sensory skills, maths, fine motor skills and teamwork

We found that these classic tales provided a holistic learning experience, enabling practitioners to support not only language development but encourage confidence and provide a platform for the children to create friendships as they role-played stories together. The positive benefits for their learning were evidenced through their improved spoken language skills, expressive vocabulary and confidence to engage and speak up in group time.

Spring Term Highlights: Celebrating our Global Preschool

Building on the strong partnerships formed with children and their families, the Spring term was a celebration of identity, culture, and community. Inspired by the children's own conversations about difference and belonging, we took the opportunity to explore the rich cultural heritage within our preschool.

We were privileged to have families representing a wide array of countries and cultures, including Mexico, China, Norway, Latvia, Turkey, South Africa, Assyria, Italy, Germany, The Philippines and of course the UK.

Each week, we celebrated a different country, inviting family members into the setting to share aspects of their heritage. These visits brought learning to life as children:

- Learned to say words in different languages
- Tasted traditional foods
- Explored cultural artefacts and clothing
- Enjoyed the music and movements of traditional dance
- Heard fascinating facts and stories from parents and carers

The pride families showed in sharing their backgrounds was deeply moving, and the children's excitement and curiosity was evident from the numerous questions families were asked by the children and the learning that their parents shared that they had talked about at home.

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To deepen the experience, we designed workshops around each country's unique elements, covering:

- **Cookery:** preparing and tasting traditional dishes
- **STEM:** exploring inventions and experiments, together with those people who impacted the science and engineering world from these countries
- **Physical Development:** engaging in movement and games from different cultures
- **Sensory Play:** experiencing textures, scents, and sounds
- **Arts and Culture:** creating crafts, music, and storytelling inspired by each country

This term was a time of enrichment for all—children, families, and staff alike. It reinforced our commitment to inclusive practice and highlighted the importance of celebrating every child's identity. Most importantly, it allowed children to feel proud of who they are and where they come from, developing the sense of belonging and mutual respect within our preschool community.

Summer Term Highlights: Transitions, Tailored Learning, and Celebrating Progress

As the academic year drew to a close, the Summer term was dedicated to supporting children through key transitions. For our Saplings group, this meant preparing for their move to Reception, while children in Buds were getting ready to transition into Saplings or on to another setting.

Unlike the thematic approaches of previous terms, we made a deliberate shift to revisit the seven areas of learning outlined in the Early Years Foundation Stage (EYFS) curriculum. This strategic decision allowed us to:

- Tailor activities to each child's strengths and areas for development
- Provide targeted support for practitioners in planning and assessment of their key children
- Deepen our reflective practice and enhance the quality of teaching

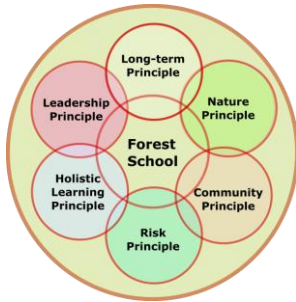
This approach proved highly effective. Practitioners reported a stronger understanding of their key children's learning journeys, and children demonstrated increased engagement and a clear appetite for learning.

We ended the year with our Graduation Show Show, held in the Forest School outdoor area. Every child took part in this performance that included songs accompanied by Makaton signing, celebrating the year's achievements and shared experiences.

Reflecting on the year, we are proud that evidence of progress was made for every child. This outcome is a testament to the dedication of our practitioners, who worked tirelessly to understand and support each child's unique needs. It is a fantastic achievement and one that reinforces our commitment to an inclusive and high-quality education programme.

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II. Forest School Programme – To embed Forest School skills suitable for the age group within the programme and further develop Forest School principles across our programme of activities.



Forest School continues to be central to our ethos and a significant pedagogical approach to deliver our curriculum. We therefore began the year reviewing the 6 principles core to Forest School (as identified by the Forest School Association) to ensure that our activities reflected these:

- **The Long-Term Principle:** Forest School is a long-term process of frequent and regular sessions in a woodland or natural environment, rather than a one-off visit. Planning, adaptation, observations and reviewing are integral elements of Forest School.
- **The Nature Principle:** Forest School takes place in a woodland or natural wooded environment to support the development of a relationship between the learner and the natural world
- **The Community Principle:** Forest School uses a range of learner-centred processes to create a community for development and learning.
- **The Risk Principle:** Forest School offers learners the opportunity to take supported risks appropriate to the environment and to themselves.
- **The Holistic Learning Principle:** Forest School aims to promote the holistic development of all those involved, fostering resilient, confident, independent and creative learners.
- **The Leadership Principle:** Forest School is run by qualified Practitioners who continuously maintain and develop their professional Practice.

We are privileged to have a spacious, wooded outdoor area that forms the heart of our preschool site. This adaptable natural space has enabled us to embed and expand our Forest School programme, ensuring it reflects the core principles of child-led exploration, seasonal learning, and holistic development.

Forest School continued to take place every weekday afternoon for the full academic year. We also identified that this cohort of children, the outdoor was key to supporting their needs and their learning as they were able to burn off energy through energetic play and movement, which had a positive impact on their levels of concentration during other parts of the day. We also adjusted our programme to ensure that our morning session also enabled a significant amount of time for being in the outdoors to support those children who also required this. We therefore prioritised being outside before 11am each morning.

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Under the leadership of our Forest School leader, activities were thoughtfully planned to reflect the changing seasons and use natural resources. Families were invited to contribute by collecting seasonal treasures from their home environments, enriching the programme and strengthening home and preschool connections.

Activities included leaf identification, developed artwork that reflected changing seasons using natural outdoor resources, planting of flowers as well as vegetables and fruit. The children-built bug hotels, hibernation boxes and bird feeders. They explored the different tracks that animals that visit the outdoor space (usually at night!) and were able to observe the deer from Knole Park as well as many squirrels, together with smaller creatures found under logs and rocks. They learnt about the different types of fungi and how we don't touch them but why they grow and the different types.

The outdoor improves physical development, particularly their gross motor skills together with balance and coordination, and using the rope crest and balance beams, different sizes of logs, a slide, a tyre swing and a climbing frame made from the branches of lopped trees and also climbing trees, the children were able to improve their skills along with learning about risk taking and resilience when faced with an activity that may cause fear and then overcoming.

Particularly in the Autumn term, with the children exploring traditional stories, when outdoors, the learning continued with the children opting to role play the stories outdoors. The children used outdoor blocks and planks to build bridges from The Three Billy Goats Gruff, to building the different houses for Three Little Pigs to great tug-of-war competitions inspired by The Enormous Turnip. The outdoor provided the children the opportunity to allow their imaginations to be realised, particularly with the Imagineering Shed which contains boxes filled with different materials and tools that the children were able to use to create, or play. The Gingerbread man was recreated in the mud kitchen along with recipes such as chocolate mud pie and other delicacies the children wanted to create for one another and the practitioners.

A number of the children whilst not requiring the more energetic activities, took a more engineering approach. Using blocks and planks, together with plastic tubing, lengths of guttering, the children constructed aeroplanes, pirate ships, cars, buildings, along with large construction walls and levels to transport water and toy cars. The problem solving, teamwork and communication developed through building their creations and realising their ideas, had a significant impact on the development of many of the children. Even those who children who did not engage in the building of them, either asked "can I make that" or had respect to leave the construction or provide input into developing it further. These wow moments were significant for these children and in many cases asked to leave it to build on over the days ahead or take a picture to ensure that it was captured.

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Embedding appropriate Forest School skills to teach the children over the year was a central element of the weekly programme with children invited to take part in the 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 use flint and steel to light it. They enjoyed learning rope skills which also supported to learn about building dens which is a particular favourite of the children. These are all skills that they will continue to remember and we hope, develop.

With the Forest School being central to our programme, at this time we still only have one fully qualified Forest School leader who continues to excite and engage practitioners and children alike in a love of Forest School. This is something that we will be reviewing in the year ahead, however although not qualified many of the practitioners have a love for the outdoors and enjoy both creating and supporting fantastic Forest School inspired activities in the outdoor space.

While we currently have one fully qualified Forest School leader, many of our practitioners share a passion for outdoor learning and actively contribute to Forest School-inspired activities. Expanding our qualified team is a priority for the year ahead. The outdoor environment has been instrumental in supporting language development, risk-taking, resilience, confidence, and friendship building. As we welcome a new cohort of children, we look forward to continuing to use this learning platform to inspire curiosity, creativity, and growth.

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

As included earlier in the report, throughout the year, our preschool remained committed to reviewing and adapting our practice to meet the evolving needs of the children in our care. This reflective and responsive approach was guided by a clear framework:

1. Assessment of individual needs and strengths
2. Integration of EYFS goals across all planned activities—indoors and outdoors
3. Identification and use of appropriate resources
4. Staff training and implementation of targeted strategies if required

As a result, we introduced a comprehensive visual support system across the setting. By securing a licence with *Communication In-Print*, we gained access to a full suite of visuals used consistently in both Buds and Saplings. These visuals supported:

- Daily routines and transitions
- Clear communication of expectations

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- Emotional reassurance for children needing structure and knowledge of home time.

Staff carried visual prompts throughout the day, ensuring consistency and clarity. This had a demonstrable impact on children with communication and language needs, as well as those requiring support with self-regulation.

This year also identified that the use of Makaton supported those children struggling with communication, as well as those children who have a love of learning new skills and so were challenged to be able to remember and use different signs. These signs were built over the year and were then used during the Graduation Show Show. For next year, we aim to train more practitioners in Makaton and use more deliberately in our provision.

As mentioned earlier in the report, throughout the year, we explored different approaches to ensure that we responded to meeting the needs of the children and their way of learning. We explored a thematic approach eg through the use of particular stories and country exploration with families. As a team, we also explored the different schemas of play that then with this knowledge identified the different schemas the children used in their own play and how to ensure that we provided activities that reflected those schemas to support. For example, several children enjoy the transporting schema which involves moving objects from one place to another using bags, boxes, or hands. Children particularly enjoyed transporting water to different areas of the garden. This meant that on the days these children were in, we had different containers, guttering, pots, jugs and jars placed around the outdoors or in the imagineering shed, enabling the children to search, and use these. Adapting the setting to incorporate this, ensured whilst even more engaged, much more problem solving was taking place which was a great learning experience for the children.

Towards the end of the year, we made a strategic decision to focus more explicitly on the seven areas of learning within the EYFS curriculum. Activities were tailored to the children attending each day, with teams in Buds and Saplings working closely to:

- Extend learning opportunities
- Respond to individual needs
- Embrace child-led exploration

This approach strengthened staff confidence in planning and leading activities, improved assessment accuracy, and enhanced children's engagement and progress.

For the coming year, we are committed to building on this approach. We will continue to explore evidence-based programmes to support curriculum planning and delivery, ensuring that every child receives a high-quality, inclusive, and personalised experience.

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

Safeguarding remains the highest priority at our preschool. Our commitment is to ensure that every child is safe, secure, and supported—both within the setting and beyond. This year, we continued to embed a robust safeguarding culture, with every individual involved in the preschool—staff, trustees, families, and students—playing an active role in upholding our safeguarding responsibilities.

Manager

The Manager, who also serves as the Designated Safeguarding Lead (DSL), completed the annual DSL Refresher Course to remain up to date with the latest statutory guidance and best practice. Key updates were shared with the team through regular staff meetings. In preparation for upcoming changes to the Early Years Foundation Stage (EYFS) recruitment requirements from September 2025, the Manager also completed 'Safer Recruitment' training, despite no active recruitment taking place during the year.

Preschool Staff

All practitioners were actively engaged in safeguarding throughout the year. Key measures included:

- Safeguarding as agenda item at every staff meeting, with scenario-based discussions informed by reviewing incidents reported on within the media (e.g., choking, abuse, lockdown procedures).
- Ongoing training through the NSPCC, with all staff required to complete Safeguarding and Child Protection training every two years.
- Policy engagement, with staff required to read and sign all updates to the setting's safeguarding policy, as well as bulletins from the NSPCC, Kent County Council, and government announcements.
- Supervision and appraisal, with safeguarding and whistleblowing discussed during both supervision meetings and annual appraisals. Staff were reminded of their duty to escalate concerns beyond the Manager if necessary, with clear guidance on external contacts (e.g., KCC, NSPCC).

Committee of Trustees

Safeguarding is a shared responsibility. All members of the Committee of Trustees completed NSPCC safeguarding training, held enhanced DBS checks, and subscribed to the update service. A designated safeguarding representative—Jocelyn Walbridge—provided oversight and challenge to ensure safeguarding remained central to all aspects of provision.

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Parents

Parents and carers were kept informed of safeguarding practices through newsletters and direct communication. The annually updated safeguarding policy was shared with all families, along with timely updates throughout the year. A key focus was ensuring prompt arrival and attendance reporting, with families required to notify the setting of absences or lateness before opening. This procedure ensured that all children were accounted for by 9:30am each day and was well supported by families once its purpose was clearly communicated.

Children

Children were actively included in understanding the importance of safety. Visual signage—such as “stop” signs—was reinforced through discussion and modelling by staff. Children were supported in learning the reasons behind rules and boundaries, engaging them in creation of safeguarding posters that were meaningful to them.

Work Experience Students

We welcomed four work experience students this year. Prior to their placement, each student:

- Completed NSPCC online safeguarding training
- Signed to confirm they had read the Safeguarding and Child Protection Policy, Acceptable Use and Wi-Fi Policy, and Volunteer Code of Conduct
- Participated in a comprehensive induction with the Manager, including a tour and clear expectations

Students spent time in both Buds and Saplings under the supervision of a key staff member and reported a deeper understanding of safeguarding as a result of the training completed in advance that supported their practice.

Health and Safety – Allergies

This year saw a significant increase in children with severe allergies, including anaphylaxis. While primarily a health and safety concern, allergy management is integral to safeguarding. Our response included:

- Individual placemats displaying each child's name, photo, allergy details, and—where applicable—emergency action plans for auto-injector use
- Visual differentiation at snack time e.g., coloured glasses for dairy alternatives
- Universal use of dairy-free butter to reduce risk
- Pre-lunch checks for those seated near child with allergies to prevent cross-contamination
- Medical condition placemats with action plans for health needs

This structured and proactive approach proved highly effective and will remain in place moving forward.

Management of the Setting:

1. Staff Development – To support staff practice further through observation, supervision and appraisal and further specific training for staff members.

Feedback from parents and trustees continues to affirm the dedication, professionalism, and impact of the preschool team. This year, the staff demonstrated exceptional commitment, particularly in light of operating one member down due to maternity leave. With four practitioners supporting the Buds room and three in Saplings, the team maintained high standards of care and learning throughout the year and were excellent at supporting one another.

Recognising the importance of continuous professional development (CPD), the Manager prioritised staff support through – Peer-to-peer observations, regular supervisions and an end-of-year appraisal. These initiatives aimed to foster more reflective practice, strengthen team collaboration, and provide helpful feedback to inform individual practice.

Despite best intentions, the implementation of these initiatives was impacted by staffing ratios and a high incidence of illness across the whole team. These factors limited opportunities for dedicated time to conduct observations and supervisions. Additionally, staff expressed feelings of anxiety around appraisals and supervisions, even when framed as supportive. The Manager has committed to addressing this in the year ahead, with the aim of creating a more reassuring experience—an objective that will be included in the Manager's own appraisal.

Peer-to-peer observations conducted in Term 2 had a positive impact, allowing staff to appreciate each other's strengths and approaches. However, the observation framework sheet used was found to be overly structured and restrictive. Moving forward, a more flexible format will be adopted to better capture of great practice and allow for more reflection.

Staff participated in two supervisions—one in the Autumn term and one in Spring. These sessions provided space to discuss well-being, review progress against objectives, and adapt goals in response to the needs of the children in their room. End-of-year appraisals were largely successful, with two staff members rescheduled due to illness. The process was achievement-focused and supportive, reinforcing the value of reflection over the year.

Staff objectives included targeted training to support their professional development. Notable achievements included:

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- SENCo Leadership: One staff member assumed the SENCo role during maternity leave, undertaking extensive training to support children with particular needs. This coincided with Kent's rollout of a revised SEN framework, requiring participation in webinars and meetings to stay informed. With children requiring specific SEN support during the year, the SENCo was very prompt to engage with KCC and secured funding early in the year.
- Child Brain Development: Two staff members pursued training in early brain development, deepening their understanding of cognitive growth and its implications, for example the "flipping the lid" moments.
- Knowledge Sharing: Staff who attended training were encouraged to share key insights during team meetings, sparking valuable discussions and interest in further learning.

As members of the Early Years Alliance, staff had access to a wide range of training opportunities, along with government-provided modules to support early years education. Dingley's Promise, another charitable organisation also provided a number of SEN course, which were valuable, and staff were actively encouraged to engage with these resources to enhance their practice.

We are proud to report that two members of staff are currently completing their Level 3 Early Years qualification. Despite facing some challenges (at times with the training provider), both individuals have shown resilience and enthusiasm, supported by the wider team. We look forward to celebrating their achievements in the coming year.

II. Engagement in Early Years – To facilitate opportunities to engage young people to consider an Early Years career.

With the media continuing to highlight the crisis facing the Early Years sector, driven by low pay, poor morale, and high staff turnover, our preschool remains committed to being part of the solution. We believe that one of the most impactful ways to address this challenge is by engaging and inspiring young people to consider Early Years as a rewarding career.

This year, we welcomed four students for work experience placements, both school and college students over the year. Each undertook the equivalent of a week's placement, spending time in both Buds and Saplings, and participating in Forest School activities. Prior to their placements, students completed safeguarding training and received an induction from the Manager, covering policies, expectations, and a tour of the setting. Throughout their time with us, students were supported by key staff members and immersed in the daily preschool activities.

Each student brought something unique to the setting, and they were warmly welcomed by both children and staff. We observed a consistent pattern of growth in confidence—

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from initial nervousness to full engagement, with students learning children's names, interests, and routines. While not all students may pursue a career in Early Years, we felt the experience provided a deeper appreciation for the role of practitioners, a first-hand insight into the demands and rewards of the profession and an increased respect for the dedication and energy required as most said they were going home to rest!

Overall, the experience has been positive and so building for the year ahead, we will explore approaching colleges that provide Early Years training and maintain links with schools to help support those students who may like to consider Early Years as a career.

III. Financial Planning and Management– To further explore opportunities to review finances and identify cost saving measures and sustainable practice.

In early 2024, the Finance sub-committee of the Committee of Trustees partnered with the Manager and Office Manager to create a financial forecasting model. This was to determine a conservative income projection and a formula to determine fee levels and the number of government-funded places that could be offered. This work was undertaken in advance of the expanded entitlement for working parents, which extended funding to children from the age of two. The aim was to ensure that we continued to balance our budgets and continue to explore a sustainable financial approach in light of the turbulent financial landscape of Early Years.

Given the absence of a precedent regarding the potential uptake of the new funded places, we created a scenario modelling to assess potential outcomes and agreed to offer a limited number of places under the new entitlement. Despite offering early places and efforts to secure enrolments, several families withdrew their places with minimal notice at the beginning of the academic year in September 2024, resulting in a projected financial shortfall.

This situation was further compounded by the announcement of the final phase of the working parent entitlement, which would extend up to 30 hours of funded childcare for children aged 9 months to 3 years from September 2025. While initial government guidance appeared to support the preschool's revised admissions policy, Kent County Council's subsequent interpretation introduced more restrictive conditions, significantly affecting operational and financial planning.

Key implications included:

- **Session length Adjustment:** The additional 15 minutes at the end of morning and full-day sessions was deemed an "enforced break" under the funding rules, requiring its removal. This shortened the preschool day and resulted in a budget shortfall of approximately £4,000.

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- **Universal Access Requirement:** The preschool was no longer permitted to limit the number of funded places. Acceptance of government funding necessitated offering places to all eligible families, which substantially impacted projected income.
- **Staffing Impacts:** Staff working hours were reduced by 15 minutes per day. Alongside this, the Committee of Trustees approved a salary increase to bring staff salaries further in line with national living wage increases, this also ensured staff maintained or improved their monthly earnings despite the shorter working day.

Throughout the year, the preschool explored various strategies to offset the financial impact. These included offering additional sessions, securing fixed utility rates for a minimum of two years, implementing targeted budget reductions, and the Manager absorbing some overtime responsibilities. Additionally, the decision not to recruit for a maternity leave cover contributed to cost savings.

Despite the challenges faced, the preschool concluded the financial year with a cash surplus. At one point, the projected loss was estimated at £12,000, making the final outcome a testament to prudent financial management and the dedication of the leadership team.

IV. Committee Management and Governance – To identify specific objectives to successfully govern the setting and identify risks and their mitigation

Since November 2022, the Committee of Trustees has remained largely unchanged. This continuity has been instrumental in maintaining strong governance and oversight of the charity, particularly during the ongoing challenges faced by the Early Years sector. The Committee operates with an additional two sub-committees—Finance and HR—which have provided essential oversight of budgeting and workforce management. This structure has enabled the Manager to concentrate on day-to-day operations, ensuring staff are well-supported and financial monitoring is robust.

Recognising emerging risks, the Manager proposed the development of a comprehensive risk matrix to identify and mitigate potential threats. To support strategic planning and accountability, it was also agreed for the Committee to establish a set of annual objectives. These objectives aim to ensure that required documentation—such as budget reports—is prepared in a timely and structured manner throughout the year.

A draft risk matrix has been developed collaboratively between the Manager and the Treasurer of the Committee, outlining key risks and proposed mitigation strategies. Examples of identified risks include:

For the period ended 31st August 2025

- **Structural damage to the building:** Contingency planning for alternative operational locations.
- **Major capital expenditures:** Funding strategies for essential infrastructure replacements (e.g., outdoor cover, sewage treatment system).
- **Staff turnover:** Succession planning for critical roles such as Manager, Office Manager, and Forest School Leader.

Proactive planning for such scenarios is considered essential. The Committee's involvement in exploring and addressing these risks will continue to be a priority over the coming year. Additionally, the Treasurer has outlined a set of objectives and workstreams to further strengthen governance and operational resilience.

Partnership working:

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

As children from the preschool began a period of transition to prepare for primary school, the continued collaboration with local primary schools played a vital role in ensuring a smooth and positive experience. This year, many of the schools where children had secured places actively engaged with the preschool. In most cases, Early Years teachers or leads visited the preschool to observe the children in their familiar environment, gaining valuable insights into each child's development and personality.

Working in partnership with these schools, a tailored transition programme was implemented. This included a variety of initiatives such as taster sessions, invitations for preschool practitioners to accompany children during school visits, and opportunities for children to discuss their upcoming school experience within the preschool. These collaborative efforts placed the well-being of each child at the heart of the transition process, helping to ease anxieties and build excitement for the next stage in their education.

Throughout the year, the preschool also placed a strong emphasis on gardening and healthy eating. Children participated in growing vegetables and fruits, which were then used in cookery workshops. Weekly trips to the Sevenoaks market became a highlight, where stallholders warmly engaged with the children, discussing produce and often gifting them items to try—such as snow melon. These visits provided rich learning experiences, from identifying and purchasing produce to developing social and communication skills.

For the period ended 31st August 2025

The impact of these market visits extended beyond the preschool, with several children encouraging their families to visit the market together on weekends. This initiative not only supported the children's learning but also strengthened the preschool's connection with the local community—an ongoing source of pride and support.

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

Parental involvement continues to be a significant factor of the preschool's success, fostering a whole-family approach that enriches the experience for every child. The positive impact of parent participation is immeasurable—time and again, we have observed increased pride, engagement, and confidence in children whose parents are actively involved in preschool life. Without any formal advertising in place, the preschool's reputation has grown organically through parent recommendations within the community. This year, parent engagement has been evident across several key areas:

Curriculum Participation – As part of the “All About My World” programme during the Spring term, parents from various cultural backgrounds visited the setting to share stories, food, traditions, dress, dance, and facts about their countries. This deeply enriched the children's learning experience, especially for those whose families participated. The programme fostered pride in cultural heritage and strengthened community bonds. At the Graduation Show Show, parents were moved to see that all children could recognise the flags of the countries explored—an unforgettable moment that highlighted the preschool's celebration of global cultures.

Fundraising Events – Parents played a vital role in fundraising efforts, contributing prizes, manning stalls, baking goods, and buying lots of raffle tickets! These events also welcomed incoming families, creating a warm and inclusive atmosphere. Thanks to this support, nearly £3,000 was raised towards the development of the outdoor Forest School shelter and a new Castle play area.

Parent Consultations – The preschool remains committed to partnering with parents in their child's development. Two formal consultations are held each academic year: one in the Autumn term to discuss developmental milestones, and another in the Summer to review progress and prepare for the next stage. These consultations use Kent County Council's developmental reports, aligned with EYFS and Development Matters guidance.

Celebratory Events – The preschool proudly showcases the children's talents and engagement through events such as the Nativity and the Graduation Show Show. These performances allow parents to witness their child's creativity and confidence, with each event filled with brilliant, unplanned and spontaneous moments that reflect the unique spirit of the preschool.

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

Voluntary Contributions – In response to funding shortfalls in the Early Years sector, many parents have made voluntary financial contributions, helping to maintain the preschool's secure financial position.

Matched Funding – Some families have accessed matched funding schemes through their employers, providing an additional avenue for financial support.

Weekly Newsletter – A weekly newsletter keeps families informed about recent activities and upcoming plans. It includes requests for donations of materials, notices, and updates. This communication encourages weekend family engagement, with children contributing items and stories that enhance their involvement in weekly themes.

Committee of Trustees – Several parents continued to serve on the Committee of Trustees, offering their time, expertise, and commitment to the preschool's governance and strategic direction. Their contributions have been invaluable in supporting the preschool's ongoing success.

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 45 children on our register who attend different sessions over the week. Following on from last year we continue to allow up to a maximum of 36 children per session. Of these children, 4 have English as an additional language and 2 are 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 manages finances and monitors the annual budget on a cash basis, ensuring as much as possible that all income and expenditure is aligned with the annual accounting period.

Cash Balances

Cash balances increased by £4,000 over the annual accounting period to £107,000 at 31 August 2025. Cash flows from operating activities were positive, up £10,000 over the period. Part of this uplift was related to higher levels of New Starter Deposit (NSD) levels introduced in early 2025. When adjusting for these higher levels of NSDs, operating cash was up

(In April 2025, the level of New Starter Deposits was increased from £100 to £200 per child. This was to improve commitment to new places and to reduce the risk of places being pulled at the last minute which can create unexpected, but sometimes large, drops in income. The level of NSDs aligns with the wider preschool landscape locally.) There was £6,500 of investment spending during the period. This was for the purchase of a new garden structure to support the Forest School curriculum and wider outdoor activities in the garden. This will be installed in autumn 2025. Cash has been allocated towards this from Fundraising Activities, generated over the recent two–three year period.

Income

Income was slightly down from £205,000 to £204,000 in the previous period. Overall the drop represents a reduction in capacity as a result of one member of staff on maternity leave (without full cover, for the entire year) and the fact that hours were reduced slightly from April 2025 (see below). The majority of income, £204,000, was generated through preschool fees and government contributions. The proportion of income from government funding and parent funding has always varied depending on the cohort of children in any given year. However, as a result of the expansion of the government funded Working Parent Entitlement scheme, from the summer term 2024 and into 2025, there has been a marked shift in the balance of income towards government funding. In 2024–25, income from government funding was £113,000 and from fee income £90,000 (compared to £92,000 and £112,000 respectively in the previous period). As the government funded per hour rate is significantly lower than the pre–school fee rate this has created downward pressure on income which is likely to be sustained going forward.

In April 2025, income was further impacted when the government revised guidance for the Working Parent Entitlement which impacted how sessions could be offered to those on the scheme. Following careful consideration by the Committee, it seemed the only

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

option was to reduce the operating hours of the setting overall. Expenditure on staff costs was reduced in line with the reduction of hours.

The number of places being offered under the Working Parent Entitlement scheme was initially capped and the number of places, along with the financial impact, continues to be 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 decreased to £8,000, from £14,000 in the previous period.

Expenditure

Total expenditure for the year ending 31 August 2025 was £214,000, up from £211,000 in the previous period. Staff costs represent the majority of expenditure and accounted for £169,000, up from £167,000 in the previous period. The increase in staff costs was limited, as one member of staff was on maternity leave for the entire year and statutory maternity pay was reclaimed from HMRC through Small Employers Relief. When adjusting for SMP, salary increases were applied in April 2024 and April 2025. The increase in hourly rates reflected the increase in the National Living Wage of 10% and 7% through both periods. In August 2025, a performance related bonus was paid to all members of staff.

Non-staff expenditure was broadly flat at £45,000, compared to £46,000 in the previous period. While some costs increased broadly in line with inflation with constant discipline and monitoring of non-staff expenditure, and a concerted effort to identify cost savings there have been some notable savings. For example, the charity now receives additional discretionary relief for Business Rates – meaning that the bill for the period was £0 compared to £1,000 in the previous period.

Overall

The Children's Workshop made a loss of £2,500, for the year ending 31 August 2025, which includes £10,000 of depreciation (non-cash) expenditure. This compares with a profit of £7,000 in the previous period. The net asset balance was £225,000 as at 31 August 2025, down from £229,000 at 31 August 2024.

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 2025 were £83,235.08 which means that The Children's Workshop has built up sufficient reserves

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

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 2025–2026

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 holistic educational programme that supports each child's development, with tailored activities that foster strong foundations for learning and enables every child to reach their full potential.
- II. **Forest School Programme** – To deliver the early years curriculum through a Forest School approach, using nature-based experiences to support holistic development and foster children's confidence, independence, and curiosity.
- 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:

- V. **Staff Development** – To create a positive, reflective and supportive approach to staff supervisions and appraisals, encouraging open dialogue, wellbeing, and ongoing professional growth.
- VI. **Engagement in Early Years** – To continue to facilitate opportunities to engage young people to consider Early Years career.
- VII. **Financial Planning and Management** – To identify cost-saving measures and apply financial modelling to strengthen budgeting accuracy and long-term planning.
- VIII. **Committee Management and Governance** – To identify specific workstreams to successfully govern the setting and risk matrix to mitigate risk.

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

This year our focus will be aimed towards:

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

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

IV. **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>Current committee members</u>	<u>Date of appointment, election or re-election</u>
Andrew Scrace (Chair)	November 2024
Catherine Burgess (Treasurer)	November 2024
James Warner (Secretary)	November 2024
Nicky Mackert (Preschool Manager)	November 2024
Jillian Battersby	November 2024

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

Inese Brand	November 2024
Kristina Brockington	November 2024
Mark Cheeseman	November 2024
Katie Garman	November 2024
Kinvara Rogers	November 2024
Dr Jocelyn Walbridge	November 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' 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. Under company law the trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of 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 the 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 accounting estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and

The Children's Workshop Trustees' Report

For the period ended 31st August 2025

hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 2025 was 45 (2024: 47). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

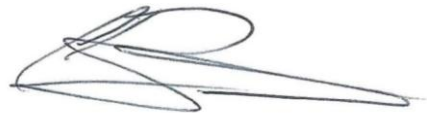
Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Committee of Trustees on 21st October 2025 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

For the period ended 31 August 2025

I report to the charity trustees on my examination of the accounts of the Registered Charity, number 1102887 and Company Limited by Guarantee, company number 5055356, for the period from 1 September 2024 to 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Company (and also its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act"). Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

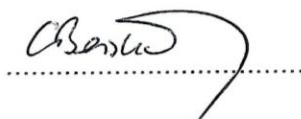
Independent Examiner's Statement

I have completed my examination; I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: G K Bensted FCCA

Date:

26/10/25

The Children's Workshop

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the period 1 September 2024 to 31 August 2025

		Year to 31/08/2025			Year to 31/08/2024		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations/legacies/Grants	2	3,838	1,058	4,897	9,113	3,600	12,713
Charitable activities	3	199,882	3,933	203,815	204,358	300	204,658
Investment income	4	3,066	-	3,066	1,069	-	1,069
Total income		206,786	4,991	211,778	214,540	3,900	218,440
Expenditure on:							
Raising funds	5	-	-	-	39	-	39
Charitable activities Pre-school	5	214,342	-	214,342	208,839	2,098	210,937
Total expenditure		214,342	-	214,342	208,878	2,098	210,976
Net income / (expenditure) before net gains / (losses) on investments		(7,556)	4,991	(2,564)	5,662	1,802	7,464
Net gains / (losses) on investments		-	-	-	-	-	-
Net income / (expenditure) for the year	14	(7,556)	4,991	(2,564)	5,662	1,802	7,464
Transfers between funds		-	-	-	-	-	-
Net income / (expenditure) before other recognised gains and losses		(7,556)	4,991	(2,564)	5,662	1,802	7,464
Gains / (losses) on revaluation of fixed Other gains / (losses)		- -	- -	- -	- -	- -	- -
Net movement in funds		(7,556)	4,991	(2,564)	5,662	1,802	7,464
Reconciliation of funds:							
Total funds brought forward		227,078	1,802	228,880	221,416	-	221,416
Total funds carried forward		219,522	6,793	226,316	227,078	1,802	228,880

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 2025

	Note	2025 £	2024 £
Fixed assets:			
Tangible assets	8	125,788	129,735
		125,788	129,735
Current assets:			
Debtors	9	3,259	2,268
Balance at Bank		107,295	103,352
		110,554	105,620
Liabilities:			
Creditors: amounts falling due within one year	10	10,025	6,474
		100,529	99,146
Net current assets / (liabilities)		226,317	228,880
Total assets less current liabilities		226,317	228,880
Creditors: amounts falling due after one year		-	-
Net assets excluding pension asset / (liability)		226,317	228,880
Defined benefit pension scheme asset / (liability)		-	-
Total net assets / (liabilities)		226,317	228,880
Funds:	13		
Restricted income funds		6,793	1,802
Unrestricted income funds:			
Designated funds		119,248	141,631
Revaluation reserve		-	-
Pension reserve		-	-
General funds		100,275	85,447
Non-charitable trading funds		-	-
Total unrestricted funds		219,523	227,078
Total funds		226,317	228,880

The Children's Workshop

Balance sheet

As at 31 August 2025

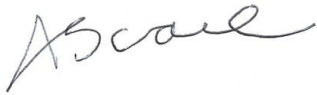
For the year ending 31 August 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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 companies' regime.

Approved by the trustees on 21st October 2025 and signed on their behalf by :



Andrew Scrace
Chair



Catherine Burgess
Treasurer

The Children's Workshop

Statement of cash flows

For the period 1 September 2024 to 31 August 2025

	Note	Year to 31/08/2025		Year to 31/08/2024	
		£	£	£	£
Cash flows from operating activities					
Net cash provided by/ (used in) operating activities	14		10,483		20,266
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		-	
Proceeds from the sale of fixed assets		-		-	
Purchase of fixed assets		(6,540)		-	
Proceeds from sale of investments		-		-	
Purchase of investments		-		-	
Net cash provided by / (used in) investing activities			(6,540)		-
Cash flows from financing activities:					
Repayments of borrowing		-		-	
Cash inflows from new borrowing		-		-	
Receipt of endowment		-		-	
Net cash provided by / (used in) financing activities			-		-
Change in cash and cash equivalents in the year			3,943		20,266
Cash and cash equivalents at the beginning of the year			103,352		83,086
Change in cash and cash equivalents due to exchange rate movements					-
Cash and cash equivalents at the end of the year			107,295		103,352

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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.

The Children's Workshop

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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.

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 purpose

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.

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.

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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
Fixtures & Fittings	4 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 maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

m) Creditors and provisions

Creditors and provisions are recognised where the charity 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 trade discounts due.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

2 Income from donations and legacies

	Unrestricted	Restricted	Year to 31/08/2025 Total	Year to 31/08/2024 Total
	£	£	£	£
Donations	2,225	-	2,225	5,409
Grants	-	1,058	1,058	3,600
Fundraising events	1,613	-	1,613	3,704
	3,838	1,058	4,897	12,713

The Children's Workshop

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

3 Income from charitable activities

	Unrestricted £	Restricted £	Year to 31/08/2025 Total £	Year to 31/08/2024 Total £
Pre-School Fees	89,814	-	89,814	111,626
Government contributions to fees	109,367	3,933	113,300	92,497
Contribution to school trips, uniform etc	700	-	700	535
Total income from charitable activities	199,882	3,933	203,815	204,658

4 Income from investments

	Unrestricted £	Restricted £	Year to 31/08/2025 Total £	Year to 31/08/2024 Total £
Bank Interest	3,066	-	3,066	1,069
	3,066	-	3,066	1,069

The Children's Workshop

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

5 Analysis of expenditure

	Charitable expenditure: Pre- school	Governance costs	Support costs	Year to 31/08/2025	Year to 31/08/2024
	£	£	£	£	£
Staff costs (Note 6)	142,004	8,023	19,202	169,228	167,401
Equipment	878	-	-	878	3,488
Pre-school Supplies (incl snack)	547	-	-	547	598
School activities	-	-	-	-	-
Recruitment	120	-	-	120	-
Rent	-	-	-	-	-
Ground Rent	2,935	-	-	2,935	2,435
Utilities	5,467	-	-	5,467	5,136
Maintenance costs	1,719	-	-	1,719	808
Cleaning costs	2,200	-	-	2,200	1,806
Other premises costs	833	-	-	833	1,345
Business Rates	-	-	-	-	1,115
Insurance	2,087	-	-	2,087	1,768
Professional costs	607	4,219	-	4,826	3,723
T-shirts and book bags	438	-	-	438	251
Training costs	2,035	-	-	2,035	602
Fundraising costs	-	-	-	-	39
Office supplies	5,778	-	-	5,778	4,556
Depreciation	10,486	-	-	10,486	11,897
Phone	1,067	-	-	1,067	1,255
Other administration costs	-	-	-	-	-
Bank charges	100	-	-	100	89
Loan financing - interest	-	-	-	-	-
Transportation costs	13	-	-	13	73
Other Volunteer Expenses	-	-	-	-	-
Gifts	115	-	-	115	140
IT & Accounting Software	1,005	-	-	1,005	669
Subscriptions	2,465	-	-	2,465	1,782
	182,899	-	12,242	-	214,342
	-	-	-	-	-
Support costs	19,202		(19,202)	-	-
Governance costs	12,242	(12,242)		-	-
Total expenditure 2025	214,342	-	-	214,342	210,976
Total expenditure 2024	210,976	-	-	210,976	

Of the total expenditure, £215,650 was unrestricted (2024: £208,878) and £nil was restricted (2024: £2,098).

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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

Staff costs were as follows:

	Year to 31/08/2025	Year to 31/08/2024
	£	£
Salaries and wages	161,448	161,030
Redundancy and termination costs	-	-
Social security costs	4,522	3,585
Pension contributions	3,258	2,786
	169,228	167,401

No employee earned more than £60,000 during the year (2024: £60,000)

The charity trustees were not paid or received any other benefits for their duties as a trustee in the year (2024: £ nil).

One trustee was employed by the charity during the year.

Nicola Mackert was paid £33,703 under a contract of employment 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 31/08/2025	Year to 31/08/2024
	No.	No.
Pre-school	9	9
Support	1	2
Governance	-	1
	10	11

The Children's Workshop

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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		6,540	-	-	6,540
At the end of the year	209,717	6,540	5,427	-	221,684
Depreciation					
At the start of the year	79,983	-	5,427	-	85,410
Charge for the year	10,486		-	-	10,486
At the end of the year	90,469	-	5,427	-	95,896
Net book value					
At the end of the year	119,248	6,540	-	-	125,788
At the start of the year	129,734	-	-	-	129,734

All of the above assets are used for charitable purposes.

9 Debtors

	2025 £	2024 £
Trade debtors	-	52
Prepayments	259	2,216
Other Debtors	3,000	-
	3,259	2,268

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other Creditors	2,199	839
Trade Creditors	-	1,946
Accruals	960	960
Deferred income	6,866	2,730
	10,025	6,475

The Children's Workshop

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

11 Deferred income

	2025 £	2024 £
Balance at the beginning of the year	2,730	5,083
Amount released to income in the year	(2,730)	(5,083)
Amount deferred in the year	6,866	2,730
Balance at the end of the year	6,866	2,730

12 Analysis of group net assets between funds

	General unrestricted £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	-	125,788	-	125,788
Net current assets	100,275	(6,540)	6,793	100,529
Net assets at the end of the year	100,275	119,248	6,793	226,317

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	1,802	4,991	-	-	6,793
Total restricted funds	1,802	4,991	-	-	6,793
Unrestricted funds:					
<i>Designated funds:</i>					
New pre-school building	141,631	-		(22,383)	119,248
Total designated funds	141,631	-	-	(22,383)	119,248
General funds	85,447	206,786	(214,342)	22,383	100,274
Total unrestricted funds	227,078	206,786	(214,342)	-	219,522
Total funds	228,880	211,778	(214,342)	-	226,316

Purposes of restricted funds

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

Notes to the financial statements

For the period 1 September 2024 to 31 August 2025

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 31/08/2025	Year to 31/08/2024
	£	£
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	(2,564)	7,464
Depreciation charges	10,486	11,897
(Increase)/decrease in debtors	(991)	(486)
Increase/(decrease) in creditors	3,551	1,391
Net cash provided by / (used in) operating activities	10,483	20,266

15 Analysis of cash and cash equivalents

	At 1 September 2024	Cash flows	Other changes	At 31 August 2025
	£	£	£	£
Cash at Bank	103,352	3,943	-	107,295
Total cash and cash equivalents	103,352	3,943	-	107,295

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.