PATA (UK)

England & Wales · Charity number 1124222

Details

Other names	PATA
Status	Registered
Legal form	Charitable company
Company number	06541176
Registered	2008-05-28
Register	View on the Charity Commission register

Contact

Address	P A T A Chequers Bridge Centre Painswick Road Gloucester GL4 6PR
Phone	01452541244
Email	info@pataglos.org.uk
Website	www.pataglos.org.uk

Activities

Objects: 3.1 TO ENHANCE THE DEVELOPMENT, CARE AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE AND ALSO OF CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS; AND3.2 TO ENCOURAGE THE FORMATION OF GROUPS OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, TOGETHER WITH THE OPPORTUNITY FOR PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF THESE GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN AND YOUNG PEOPLE WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY AND OFFERING CONTINUING SUPPORT, ENCOURAGEMENT AND HELP TO THESE GROUPS; AND3.3 TO ENCOURAGE THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTE PUBLIC INTEREST IN THE RECOGNITION OF THESE NEEDS.

Activities: ENHANCE DEVELOPMENT,CARE AND EDUCATION OF CHILDREN PRIMARILY UNDER SCHOOL AGE AND CHILDREN AND YOUNG PEOPLE OF SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR NEEDS OF THEIR CHILDREN THROUGH COMMUNITY

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GROUPS.ENCOURAGE FORMATION OF GROUPS OFFERING PLAY,EDUCATION AND CARE;OFFER SUPPORT AND ENCOURAGEMENT TO GROUPS; ENCOURAGE STUDY OF NEEDS OF CHILDREN AND FAMILIES.PROVIDE TRAINING.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** ENGLAND AND WALES
- Gloucestershire
- Herefordshire
- Monmouthshire
- Oxfordshire
- South Gloucestershire
- Warwickshire
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,083,384	£1,067,012	£351,901	60
2024-08-31	£965,599	£986,233	£335,529	58
2023-08-31	£865,245	£963,901	£356,163	54
2022-08-31	£1,066,835	£992,206	£454,819	54
2021-08-31	£782,425	£818,796	£380,190	52

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Trustees

Name	Role	Appointed
Nicola Cranfield	Chair	2020-02-11
DEREK STANLEY JONES		2020-02-11
Dr AMY WILLIAMS		2015-12-08
Fiona Montacute		2025-07-08
Honesty Jane Walker		2023-03-14
Karen Susan Heaton-Jones		2014-10-08
Matthew Bishop		2026-02-03

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PATA (UK)

England & Wales - Charity number 1124222

Accounts

Charity registration number 1124222 (England and Wales)

Company registration number 06541176

PATA (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Heaton-Jones A Williams D Jones N Cranfield S Allen H J Walker F Montacute	(Appointed 8 July 2025)
Chair	N Cranfield	
Chief Executive	J Craswell	
Treasurer	S Allen	
Secretary	H Ducker	
Charity number	1124222	
Company number	06541176	
Principal address	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Registered office	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Auditor	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester GL1 2EH	
Bankers	National Westminster Bank 21 Eastgate Street Gloucester GL1 1NH CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "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 2015).

Structure, governance and management
The charity was incorporated by guarantee on 20 March 2008. It has no share capital and is a registered charity. The guarantee of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

K Heaton-Jones
A Williams
D Jones
N Cranfield
S Allen
H J Walker
F Montacute (Appointed 8 July 2025)

Recruitment & Appointment of Trustees
While we aim to recruit trustees from the PATA (UK) (herein referred to as PATA) membership, we also appoint individuals with relevant skills and experience from a range of backgrounds. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest. We are committed to building a diverse and inclusive board that reflects the communities we serve. Trustees are recruited from the PATA (UK) (herein referred to as PATA) membership. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest.

Trustee induction & Training
PATA has an established trustee induction programme. New trustees meet with key staff members and are given relevant publications. Training (both internal and external) is provided for Trustees as required.

Organisational structure & decision making
All the main decisions concerning significant developments for the organisation are discussed and ratified at Board of Trustee meetings. Decisions with financial impact need approval of Trustees. Decisions on the day to day running of the organisation are taken by the Chief Executive and Chair of Trustees.

Related parties
PATA membership consists of both early years education and play settings and individuals. All members except PATA Managed Groups (PMGs) are autonomous from PATA.

Review of risks
PATA regularly reviews the strengths, weaknesses, opportunities, and threats to its business. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

The Charity's Aims

More children and families benefit from PATA supporting high quality community learning, play and early years education.

The Charity's objects ("the Objects") are ;

* to enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community groups; and

* to encourage the formation of groups offering appropriate play, education and care facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of these groups, ensuring that such groups offer opportunities for all children and young people whatever their race, culture, religion, means or ability and offering continuing support, encouragement and help to these groups; and

* to encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs.

Public Benefit Statement

The trustees have considered their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and believe that PATA offers a Public Benefit by :

* offering support and advice and appropriate services to it's member settings, including to the parent committees who oversee and support many of them;

* offering high quality training and development opportunities to practitioners working with children and parents where appropriate; and

* offering small grants to improve both the physical environment of charitable childcare settings and skill level of those working with the children.

The benefits of these services and support are measured via regular user surveys and feedback received along with the continued and improved sustainability of the voluntary and community early years settings in Gloucestershire.

Main objectives for 2024-25

To deliver specialist support services and projects that respond to the needs of settings working with children and young people which include specific services to PATA members and a payroll service.

To develop the PATA Managed Groups' (PMG) infrastructure, administration, and team skillset to ensure their sustainability and provide the foundation for potential future acquisitions.

To provide high quality training and development opportunities for those working or intending to work in the Children and Young People's sector, by running non-accredited short courses and workshops.

To participate in partnerships and initiatives that focus on enhancing support for early years providers and/or giving them a voice on issues and shared concerns, amplifying the voices of our members by advocating for them on behalf of the sector with decision makers both locally and nationally.

To continue to work in partnership with Gloucestershire County Council (GCC) and other relevant Voluntary and Community Sector (VCS) organisations and take part in and encourage others to respond to research and consultations.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the organisation should undertake.

To review and enhance PATA's IT infrastructure, systems, and digital capabilities to support more efficient operations, enhance data security and improve cross-team integration, as well as ensure the organisation is well-equipped for future growth and service delivery.

To implement a nursery management software system that centralises administrative tasks and streamlines administrative process, particularly invoicing, tracking and forecasting to improve efficiency and ensure accurate, timely data.

To transition towards a paperless working environment by implementing digital systems and workflows that improve efficiency, support environmental sustainability, and ensure secure, accessible information sharing across the organisation.

To offer a range of accessible, responsive, information advice and guidance (IAG) services to member settings, their staff, and volunteers by offering online resources and newsletters. IAG will also be offered to course attendees and organisations. Services are offered through a telephone helpline, email/online contacts, or face to face.

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Statement of Grant Making Policies

The 'Group Support and Development Fund' is financed from donations as and when they are received. This offers grants under three headings: Emergency, Development and Upskilling. These categories enable a broad and strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs.

PATA has continued to support groups in need, and particularly those at crisis point following serious complaints, safeguarding or staffing issues with advice, guidance and management support.

Investment activities

Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in business reserve accounts to optimise the interest receivable and protection available through the Financial Services Compensation Scheme.

Volunteers involvment

Volunteers are involved in many aspects of the organisation to complement the work of the paid staff. This includes the Board of Trustees with their oversight, student placements both at settings and in the Support Centre (8 in total this year), regular volunteers who support with gardening and maintenance in settings, and ad hoc support from parents as additional helpers on trips and with fundraising.

This year we had significant volunteer involvement at PATA @ Elmbridge Under Fives to support us in developing the forest school area, which was also part funded by the Gloucestershire County Council's Build Back Better scheme. As part of their corporate social responsibility programme, GE Aerospace generously supported a volunteer work party at Elmbridge Under Fives. A team of 10 volunteers each donated 8 hours of their time—totalling 80 volunteer hours—to improve the setting's Forest School area. In addition to their time, GE donated £800 worth of resources, including decking materials and paint, significantly enhancing the outdoor learning environment for the children. We gratefully received further volunteer support from Barnwood Limited and Charlton Abbotts Landscaping Limited who supported with clearance works to enable the area to be developed.

In August 2025, the GE Aerospace volunteer team supported PATA @ Funbusters with an internal paint refresh of their building. This consisted of team of 4 volunteers – totalling 32 volunteer hours – and a donation of £200 worth of painting materials.

We were delighted to recognise three dedicated volunteers from Tiny Tots by nominating them for a Room to Reward experience. Room to Reward is a unique volunteer-recognition charity that gives back to volunteers through their unsold hotel room initiative.

Partnership Working

We continued to work closely with Facts4Life, promoting delivery of their courses specifically for Early Years through our own settings and Members. Facts4Life is a charity in Gloucestershire funded by the NHS Gloucestershire Integrated Care Board and their aim is to promote a new way of thinking about health which promotes resilience.

We participate in the Best Start in Life Group, which is a Government initiative and facilitated through GCC, to ensure that Early Years challenges are raised with key sector influencers at GCC and across the county.

We are members of the VCSE Alliance in Gloucestershire, sharing knowledge and expertise in the Early Years field as appropriate and making use of their training to upskill Head Office staff.

Strategic Review

With a new Senior Management structure and new CEO in place this year has been one of consolidation and ensuring firm foundations for future plans. A strategic review will take place in Autumn 2025 with the Board of Trustees. Initial work looking at developing organisational values will take place with all PATA staff at the start of September and this will feed into the Trustee discussions.

PATA Managed Groups (PMG)

This year we strengthened our leadership structure by appointing an Area Manager in August 2024, bringing greater oversight and consistency across our settings. The role has supported managers to work more collaboratively, while also enabling them to exercise greater autonomy within their own settings. This balance has proved very positive, helping to embed shared approaches while allowing each setting to respond to the needs of its own community. Alongside this, the PATA Support team has continued to provide essential administrative support and to work with managers on standardising policies, procedures, and documentation, ensuring provision remains sustainable and high quality. As part of this work, all PMG policies were reviewed over the summer period and updated where necessary.

The Area Manager has quickly become a pivotal part of our structure, introducing changes that have had a clear and positive impact across our settings. Manager meetings are now hosted within settings themselves, creating opportunities to share practice in real environments, while staff are encouraged to visit other PMG settings to strengthen collaboration. Deputy Manager meetings have also been established and are proving highly successful in building confidence and leadership skills. A particularly significant achievement has been ensuring paid breaks for PMG staff – a benefit rarely offered in the sector – which has been warmly welcomed and reflects our commitment to staff wellbeing. Thanks to this supportive approach, staff turnover has remained very low throughout the year. The Area Manager is well respected and brings a strong understanding of the challenges teams face, ensuring staff feel listened to and valued. The Area Manager also identified the need for further leadership development and arranged tailored training for managers and deputies, equipping them with the skills to thrive in their roles and lead their teams effectively.

The introduction of a Lead SENDCo role this year has also proved highly effective. Drawing on their expertise, the Lead SENDCo has supported managers across all PMG settings, strengthening our capacity to meet children's individual needs and ensuring good practice is shared consistently. The number of children presenting with additional needs continues to be a challenge which in some cases places significant strain on staff. The process of securing extra funding can be complex and inconsistent and we continue to see long waiting times and limited resources.

Training and development are a key focus for our PMG staff with regular training available and actively encouraged. All staff have access to the NoodleNow platform, ensuring flexible and ongoing learning opportunities. Managers and deputies have recently completed leadership and management training, strengthening their ability to guide and support their teams. Two staff members are currently working towards their Level 3 SENCo qualification, enhancing our capacity to support children with additional needs. We're also proud that two of our settings secured places on the GCC Inclusion Development Programme, which will bring valuable support and training throughout 2025-26.

The biggest influences on the PMG budgets remain child numbers and staffing costs.
Child numbers varied across our settings throughout the year, with some experiencing stronger demand than others. The extended opening hours we introduced at some settings produced mixed results, with uptake often lower than expected. We are now reviewing the long-term viability of these extended hours, alongside a wider review of our term-time-only model. Supporting working parents with more flexible provision remains a key priority, and throughout 2025-26 we will be exploring how best to achieve this sustainably.

From September 2024 working parents of 9-months to 3-year-old children became eligible for 15 hours a week free education and childcare, which for us allowed children to start as soon as they turn two (rather than waiting until the term after they turn two). From September 2025 PATA settings will be expanding to accept under 2s, starting with PATA @ Penguins. The Early Years Expansion Grant which we received in August 2025 will be used to support this development.

The majority of children in our PMGs claim government funding and we continue to see low numbers of parents paying for additional hours over their government nursery education funded hours. Due to our current business model, which is built around offering 30 funded hours per week during term time only, our provision will naturally remain focused on serving families who rely on government-funded childcare. However, we are beginning to review this model in response to the growing demand from full-time working parents who require more flexible and extended childcare options. This long-term review will help us explore ways to better meet the evolving needs of our families while maintaining high-quality provision.

Whilst funding rates increased in April 2025, they have not increased in line with National Living Wage (NLW) increases. The early years sector remains underfunded, and the limited number of fee-paying hours at our PMGs makes it difficult for us to lift pay rates beyond the NLW as funding continues to be insufficient to pay staff a decent living wage. Changes to employer National Insurance Contribution (NICs) rates in April 2025, where employer contribution rates increased from 13.8% to 15% put further strain on an already challenging situation.

From January 2025 we made parental voluntary donations compulsory through a small 'sustainability charge'. This had a positive impact on our income and provided a degree of security for the future sustainability of settings. However, from April 2025, we had to remove this charge following updated guidance from the DfE on early years funding which confirmed providers can charge for voluntary extras like consumables (nappies, suncream) and for meals, but these must be optional and not required to access funded hours. In light of this update, we removed the sustainability charge and introduced an optional charge for snacks.

To further support PMG budgets, each PMG has also undertaken many fundraising activities to enable them to enhance their resources and outdoor areas for the benefit of the children. This fundraising relieves pressure on the budgets, which cover essentials and overheads, and gives the parents an opportunity to contribute meaningfully to their child's learning.

Gift Aid Payments of £1,094 were received on the back of fundraising activities, which was added to the setting fundraising budgets.

In light of ongoing financial challenges at PATA @ Winchcombe, after careful consideration the very difficult decision to close PATA @ Winchcombe was made. Despite the dedication of the staff team and the strong sense of community around the setting, child numbers remained consistently low and the setting faced ongoing financial pressures which had been present since we took over the setting in 2019. Over a sustained period we explored a range of options to improve long-term viability, including restructuring, cost reductions, and external funding opportunities, but unfortunately none provided a sustainable way forward. Closing the setting was not a decision taken lightly, but it was made to ensure we can continue to direct our resources responsibly and protect the stability of other PMGs and the wider organisation for the future. Winchcombe Town Council are looking for alternative provision to take over the building, which will be more suited to local requirements.

In May 2025 we invited applications from member settings interested in joining us as part of the PMG project. The response was strong, with many applications from playgroups and community groups struggling to recruit volunteer committees, a challenge that sadly reflects wider pressures across the sector. We have now shortlisted and are reviewing applications, with the potential to onboard new settings at PATA Managed Groups during 2025–26.

Training and Development

PATA training continued to deliver training to individuals and Early Years settings and schools both throughout the UK and in Europe (to an International Primary School) who want to access high quality relevant training.

Except for some bespoke training and a day's Management Leadership training, all our courses continued to be delivered via Zoom which has allowed us to both deliver training without geographical constraint and use trainers from around the UK without the necessity for factoring in their high travel and accommodation costs.

This has enabled us to keep our training course prices as competitive as possible.

During 2024-25 we ran 54 courses with 687 participants via:

- 45 general advertised courses with 576 participants that booked on.
- 9 bespoke courses with 111 participants that booked on.

Additionally, 40 places were booked with partner providers where we advertised the course and processed the booking, taking a small fee. This enables us to widen the range of courses advertised (such as Makaton) without the financial risk of running a course ourselves.

Bookings were made by 71 different settings (excluding PMGs).

17% of bookings were made by PMG staff, 2% by non-members and 81% by members.

Booking numbers were similar to last year, with the only significant change being the reduction in non-member bookings, which results in a reduction of income as non-member bookings pay a higher training fee.

As well as continuing with previously popular formats such as Pocket-Sized short courses, we also introduced Discovery Hour lunchtime sessions run by PATA senior staff. These were offered free of charge to members as part of the Support for Settings offer and covered current issues. These supplemented the Network Meetings offered for managers.

Whilst most of our training is delivered online we did run a very successful in-person Management Leadership training day which was attended by PMG managers and deputies, along with some managerial staff from member settings. We will continue to explore in-person options where appropriate.

We continued our partnerships with 2nd Chance for Paediatric First Aid Training and a local Makaton trainer and built new partnerships with Inspired Forest School and Anna Ephgrave (In the Moment Planning).
Our partnership with NoodleNow grows stronger with many member settings taking advantage of the package we offer. This enables us to offer discounted access to all members and our own staff.

Also, we regularly promote to our Member Settings that if they are a registered charity they can apply for funding for bespoke training under our Group Support and Development Fund.

The Statutory Framework for the Early Years Foundation Stage, Section 3.26 on Training and Skills states: "Providers must support staff to undertake appropriate training and professional development opportunities to ensure they offer quality learning and development experiences for children that continually improves."

However, the training climate has changed over the last few years with the government providing more training through the Best Practice Hubs and online consultants offering free training as a marketing tool. Whilst we believe that our own small group, interactive training is a better offer, without outside sources of funding in 2025-26 we will need to review our training offer to ensure future viability and sustainability.

We continue to look to secure funding to enable us to continue to offer high quality training for the sector. We have started working on a sponsorship offer and a commissioned training offer from the local authority.

Support the development of early years and childcare settings
We continued to provide a membership service to playgroups, toddler groups, nurseries, out of school clubs, children's centres, childminders and individuals throughout Gloucestershire and its borders, which includes providing information, advice and guidance on running effective groups, a job vacancy advertising service, subsidies on training, a Group Support and Development Officer and grant giving scheme, together with our long-established and well respected PATA Payroll Service. We continue to attract members from outside of Gloucestershire who are keen to benefit from the support PATA offers.

Continuing the trends of recent years our membership numbers dropped slightly with groups coming under the management of the school, small groups closing and local independent nurseries being taken over by large nursery groups. We do also gain new members and are working with the local authority to promote our membership offer, particularly to childminders.

Our vacancies service posted 89 individual jobs for 52 different member settings onto our own website during the year. This is the second year that we have seen a decrease in adverts which may reflect lower staff turnover within settings. It remains difficult to fill posts when advertised with 33 settings asked for their advert to be reposted as they were unable to recruit within their original timeframe. Settings advised that 34 roles had been filled and a further 6 had candidates to interview. Not all settings provide feedback on the success or otherwise of their advert.

Due to our partnership with GlosJobs vacancies were also posted automatically on the GlosJobs website free of charge. Job vacancies are also advertised on a Facebook 'round-up' post each week.

The Group Support and Development Fund (GSDF) continues to offer grants in three distinct areas: Emergency, Development and Upskilling. These categories enable a broader strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs. The GSDF is promoted on all our membership literature and our website on an open access page. Information about it is also included in our training feedback form which goes to every delegate. Despite this, no settings applied for funds during this academic/financial year.

In addition to this we continued the project to offer charitable member settings one visit per year from a dedicated Support Officer, funded from the GSDF. This enabled us to connect with member settings and offer them much needed face-to-face support from a qualified and experienced Early Years professional. The visits cover a variety of topics and areas depending on the specific needs of the setting, but a recurring theme was the need for wellbeing support for staff. We were able to signpost to resources and support organisations as well as reassuring settings that they are not alone in this need.

We continued to support members with 15 email briefings covering everything from legislative changes, sector updates and support and advice. We hear regularly from member settings that they rely on these succinct and clear briefings to keep up to date. We also published 6 blog posts on specific topics, giving the opportunity for a longer form article sharing information or opinion pieces. As well as being emailed to all PATA members these are posted on the website in the Member's Area, providing a back catalogue of information for members to draw on.

Our telephone advice line and email help-desk services continued to offer an invaluable service to our members who know that we will respond promptly and with experience-based advice and guidance. This service is particularly helpful to managers of community settings who often lack professional support either from their committee or peers. Being able to ask questions directly or discuss an issue helps them to build confidence and feel less alone in their role.

Issues dealt with included 7% on finance, 22% on Governance, 18% on legislation, 20% on HR and 33% on other topics. These ranged from supporting settings with queries around SEND, child with English as an additional language, safeguarding, health related queries and business questions.

Our website continues to attract both returning and new visitors. The Home page, Training Course Calendar page and the Job Vacancies pages continue to be the most active with over 9,500 views on the Job Vacancies page alone. Overall total page views for the year are above 95,000, which is down slightly from last year.

This year we further developed our web-shop offer, adding further policies and document bundles based on those we use with our own staff and in our PATA Managed Groups. As well as generating an additional £1,918 in income, this helped our Support for Settings work, giving us a clear route to signpost settings to good practice documentation.

Unlike in previous years, this year we did not receive a sponsorship donation from Morton Michel. We had been in discussion with them regarding the introduction of a Passive Introducer scheme, but unfortunately this has not progressed. We have, however, applied to the Morton Michel Community Fund for support and expect to hear the outcome in autumn 2025. We continue to value our relationship with Morton Michel and hope to strengthen our partnership in the future.

This year, we've spent time improving our social media strategy, strengthening our online impact and branding. The quality of our content has received recognition from Facebook on several occasions and our reach widened as a result and we now have over 1.1k followers.

We advertise upcoming training and provide a weekly round-up of job vacancies. Over the year we published 394 posts on the PATA Facebook page, along with more on the PATA Managed Group information pages. Our highest reaching post was 7.5k with 3 other posts over 1k. All engagement is through organic reach rather than paid promotion.

Whilst Facebook remains our primary source of social media engagement, we have been cross posting our sector related updates and topical ideas over variety of social media platforms (including Instagram and LinkedIn).

As part of our ongoing strategy, and with the help of Canva, we have been trialling a variety of media formats such as images, reels and stories to create convenient and accessible content. We've also been considering the use of other social media platforms to ensure we continue to reach our target audience in the future, whilst consistently maintaining our high quality, authentic content.

In the summer of 2024, the Charities Commission issued guidance for Trustees to review their rules for charity meetings, particularly to update where constitutions didn't explicitly allow for online or hybrid meetings. In the Autumn we issued an amendment to our model constitution and set out the process for settings to adopt it. Many have already done this, and others will do so at their next AGM.

PATA Payroll Service

The PATA Payroll Service continues to be valued by its clients and numbers have increased from 234 to 247 regular clients, processing on average 859 employees per month, with 507 belonging to member settings. Some new clients have balanced out the playgroups which have closed who were payroll clients. Clients consist of 66 Member settings, predominantly pre-school groups and 180 Non-Member clients made up of 168 parish and town councils, 9 other charities and 4 small businesses/community cafes. Our clients benefit from Sage Cloud, which is an online storage 'cloud' that allows employees' access independently to view their monthly payslips and their annual P60's.

As well as our member clients receiving the PATA support for settings briefings, we ensure all our clients are kept up to date with key changes and relevant information regarding their payroll processes. For many member settings where a sole administrator, treasurer or manager oversees the payroll side of their business, the support of the PATA Payroll team is vital.

Elmbridge Children's Centre

To provide security for PATA @ Elmbridge Under Fives, PATA took over the lease of Elmbridge Children's Centre during Gloucestershire's 2016 decommissioning plan for Children's Centres. PATA @ Elmbridge Under Fives continued to run with an additional room for Rising 3's and offer a Stay & Play session in the Children's Centre for babies, toddlers, and their parents, which is run by members of the setting team.

The lease expired in September 2022. We still await further information from GCC regarding the new lease for the building and any associated costs.

Provide a voice for PATA members and the wider VCS on external partnerships

This year we have strengthened relationships with Gloucestershire County Council (GCC), meeting regularly with both the Business team and the Early Years Quality team. This has enabled us to amplify the voice of our members and have input into key decisions. We continue to ask difficult questions around the allocation of funding and push to ensure that settings are receiving the best possible support from the Council.

We have met with local MPs and by inviting them to visit our own settings are able to highlight the difficulties that the sector, and particularly the difficulties that our members face.

We attended both the Quality Teams' Early Years Conference and the Gloucestershire Association of Early Years Teachers conference, having a stand to enable us to promote the services that PATA offers.

We are active members of the Gloucestershire VCSE Alliance, attending various workshops and conferences and contributing to their regular newsletter.

Identify measures to improve organisations effectiveness and efficiency

We have made significant strides in improving organisational effectiveness and efficiency over the past year. The office team have made considerable progress towards becoming completely paperless, streamlining processes and reducing administrative burden. Most finance records are now paperless. The new CEO has also reviewed the office team's structure and processes, clarifying roles and responsibilities to ensure every position contributes directly to the organisation's outcomes, creating a stronger, more cohesive team.

Alongside this, we have continued to invest in IT infrastructure to support our long-term strategy. Towards the end of the year, we introduced a new nursery management software system, which will streamline day-to-day operations, improve data management, and enhance communication between settings and the office team. We also changed IT service providers to better meet our needs and support our long-term strategy. These developments are already laying the groundwork for more efficient, responsive, and sustainable provision.

Staff Support and Wellbeing

As an organisation that is essentially a service provider, we rely heavily on our staff to provide a quality 'product'. In recognition of this, over the last few years we have focused on ways to support our staff teams and help to maintain our good staff retention records.

The restructure at the end of the last academic year has meant that staff in PMGs feel more supported, with a senior member of staff dedicated directly to that area of the organisation. This has meant improved communication and feeling that their voice is heard, as well as better opportunities for development and empowerment within roles, such as the introduction of Deputy Manager meetings.

The Head Office was rebranded internally as the Support Centre, repositioning the teams' roles as alongside rather than overseeing those in the PMGs.

We continued with our existing staff benefits and signed up to a number of additional offers for staff. These were Tickets for Good (offering discounted or free tickets to events both locally and nationally), Blue Light Scheme (which has been opened to education professionals and therefore our staff teams) and Rooms for Reward.
At the beginning of September, we held our second annual Inset Day for all PATA staff. This year the focus was on Wellbeing with a session in the morning for all staff. The new CEO and PMG Area Manager were introduced and annual awards presented.

We support all staff with CPD training through our own training programme, and by supporting them to access other relevant training. This year we were pleased to support Head Office and PMG staff (who are not already qualified) to complete accredited training as follows:

- 1 x Level 5 Early Years Senior Practitioner Apprenticeship
- 1 x CIPP Payroll Technician Certificate
- 1 x L1 and L2 SAGE payroll qualifications

Additionally, staff are enrolled on:

- 2 x L3 SENDCO
- 1 x L3 Early Years Practitioner Apprenticeship
- 1 x L2 Early Years Practitioner Apprenticeship

Fundraising Performance

Most of PATA's activities are funded through partnership contracts, nursery education funding and charges for services provided or membership fees. Traditional fundraising from the general public represents only a very small part of the charity's income and usually originates through the PATA Managed Groups where they fundraise locally for improvements to their own settings.

PATA continues to source and apply for funding for specialist projects that support the development of early years and childcare settings. However, securing grants has become increasingly difficult, with many funders reporting overwhelming levels of demand. This year we submitted a number of strong applications that were unfortunately unsuccessful, not due to the quality of the bids but simply because of the volume of applicants. We will continue to explore all opportunities for external funding, while also considering alternative approaches to ensure vital projects can still be delivered.

Despite the challenging landscape in grant making, we were delighted to receive several grants that have directly enhanced our settings and improved children's outdoor learning experiences. PATA @ Penguins was awarded a Build Back Better Grant of £3,000, which contributed towards the installation of a canopy in the outdoor area, allowing children to play and learn outside in all weathers. PATA @ Elmbridge Under Fives also benefited from a Build Back Better Grant of £4,984 to support the development of their forest school area, enriching opportunities for exploration and outdoor learning. In addition, PATA @ Funbusters received a grant of £244.41 from Cam Parish Council and a £250 grant from Dursley Rotary, both used to make improvements to the garden area, including the creation of a mud kitchen. These grants have made a tangible difference to the quality of our outdoor provision and to the children's day-to-day experiences.

We were delighted to be awarded £405 from The Rotary in Gloucester Community Awards for our 'Books for Children' project. This project, based at Tiny Tots and Elmbridge, aimed to provide free, high-quality books to children in disadvantaged communities to encourage early literacy, imagination and lifelong learning.

Consideration of Factors within and outside the Charity's Control

Despite a change in government, the position within the Early Years sector has not significantly changed. It remains at crisis point primarily due to financial issues relating to the funding rates, recruitment and the National Living Wage (NLW). These are fundamental to every Early Years setting's budget and impact greatly although are completely out of individual setting's control. This is compounded by the lack of advance notice of funding rate changes from GCC and having to be reactive to NLW increases.

As well as significantly impacting budgets at our PMGs, the NLW increases and changes to employer National Insurance Contributions (NIC) in April 2025 created additional financial pressures for the organisation.

The government pressed on with the previous administration's plans to further roll out Working Families Funding. By the end of the financial year 30 hours funding was available for all eligible 2-, 3- and 4-year-olds, with 15 hours for those aged 9 months plus. From September 2025, it will be 30 hours for all of these age groups. This significantly impacts on a settings ability to charge for non-funded hours, especially in settings such as ours which have traditionally offered the 30 hours per week term time only which may now be entirely covered by funding.

Government funding has also been made available for School-Based Nurseries (SBNs) and wrap-around childcare provision. These developments have the potential to introduce increased competition in the sector, particularly from SBNs. While our settings were not impacted during the initial round of funding, we remain attentive to future rollouts and any implications they may have for our provision and positioning.

The ability to charge top-ups or additional fees was severely hampered following a High Court judgement on the delivery of the funded hours for free. This caused many settings to have to review their business models as it became compulsory for all charges to be optional for parents. In our own settings we dropped our sustainability fee and introduced an opt-out snack charge. A few parents opted out of this, but the majority do not. Other member settings are now offering 'enhanced' provision at an additional cost (such as cookery clubs), but we retain the ethos that all provision is enhanced and is available to all children.

Financial review

Policy on reserves

PATA holds reserves based on a realistic assessment of need. The purpose of reserves is to provide security and stability to the association and enable PATA to meet its legal obligations in the event of having to dissolve.

It aims to keep the equivalent of six month's core running costs in unrestricted funds so that the money can be called upon in times of short-term cash flow difficulties. We are currently working with 3 months reserves. PATA aims to retain enough money to carry out its legal obligations in the event of it having to close which includes, salary payments to cover notice periods, obligations to staff for redundancy costs, any payments required to terminate leases and similar contracts.

Regularly throughout the year and at the end of each financial year, the CEO, Board of Trustees, and the Finance Manager review the amount of money held in reserves.

Consideration of Surplus/Deficit

In the financial year 2024-2025 we saw an increase in our income of £117.8k. This came from several areas across the business. Income from PMGs was significantly higher than previously (£102.9k) mainly due to increased children numbers, higher funding rates for two-year olds and an increase in fee rates. Payroll income received also increased (£17.6k). Training income was reduced by 10%. This was a consequence of settings having insufficient income to pay for quality CPD training and in many cases were relying on free government training. To make training more affordable we introduced a series of pocket-sized training sessions which proved popular but generated lower income. Again, this year we did not have any major contracts/commissions with any Local Authorities which exacerbated the problem. Support for Settings income also fell by 17%. There was no income from any external project involvements.

Operating expenditure during the year increased by £81k overall. Staffing costs increased due to the necessity of keeping staff during the recruitment crisis and the large increase in National Living Wage.

In the financial period 2024-25 PATA made a surplus of £16,372 (Financial year 2023-24: deficit of £20,634.) Any surpluses are used to continue to support our membership and charitable aims.

Principle funding sources

PATA's income and funding sources for 2024-2025 were:

- PATA Managed Groups – Nursery Education Funding and Parent Fees
- Payroll service fees (Split by member and non-member clients)
- Membership fees
- Support for Setting management services
- Individual training course fees
- Bespoke training course fees
- Build Back Better Grants
- Rotary Club Grants and Parish Council Grant
- PMG fundraising and Gift Aid on fundraising donations

Funding and fees received termly for the PATA Managed Groups (PMGs) are used to provide nursery education for the children of each setting in line with the principles and practices of the Statutory Framework for the Early Years Foundation Stage.

A Sinking Fund (designated fund) exists towards any costs incurred from the PMG premises we have responsibility for. There was no expenditure against this fund in 2024-2025.

A Refurbishment Fund (designated fund) exists for PATA Support Centre and PMGs to support with any redecoration, replacement of infrastructure, equipment and furnishings which may be needed over and above any localised fundraising efforts.

During the year we purchased a new laptop and following issues with desktop computers in the Finance Dept purchased 2 new computers. To facilitate the introduction of under 2-year-old children at Penguins, we purchased feeding chairs and a baby changing unit.

The Continuing Professional Development Training Bursary (designated fund) was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This fund was used for a PATA Inset Day at the start of the academic year for all staff to attend. The fund was also used to provide Leadership Management Training for PMG Managers & deputies and to cover the apprenticeship fees for a new employee at Funbusters.
The PATA Group Support and Development Fund (restricted fund) received income of £100 from a member setting who had previously received the grant and returned unspent funds. No grants were applied for or awarded this year. The grant funded a Support Officer to visit charitable member settings and covered the cost of providing 4 Network Meetings (free for members) and the BBC Tiny Happy People workshop.

The Elmbridge Children's Centre Transition Fund (designated fund) has had no expenditure this year.

Other grants and contracts awarded as above have enabled PATA to succeed this year in its key objectives.

Specifically, PATA has employed staff, purchased consumables, occupied an office base and five PMG setting buildings to carry out its aims and objectives.

Auditor

In accordance with the company's articles, a resolution proposing that Griffiths Marshall be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

N Cranfield
Chair
Dated: 3 February 2026

PATA (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also the directors of PATA (UK) for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PATA (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PATA (UK)

Opinion

We have audited the financial statements of PATA (UK) (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to PATA (UK) and the industry in which it operates and, considered the risk of acts by Management and Trustees of PATA (UK) which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006, Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Mr Greg Lewis (Senior Statutory Auditor)
For and on behalf of Griffiths Marshall, Statutory Auditor
Chartered Accountants
4th Floor
Llanthony Warehouse
The Docks
Gloucester
GL1 2EH
3 March 2026

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	3	-	-	-	-	127	-	-	127
Charitable activities									-
Support For Settings	4	17,158	-	100	17,258	19,343	-	1,342	20,685
PATA Managed Groups	4	890,402	-	36,840	927,242	803,530	-	20,766	824,296
Training & Induction Fees	4	25,615	-	-	25,615	28,371	-	-	28,371
Payroll income	6	104,572	-	-	104,572	86,990	-	-	86,990
Investments	5	4,890	-	-	4,890	4,833	-	-	4,833
Other income	7	3,807	-	-	3,807	297	-	-	297
Total income		1,046,444	-	36,940	1,083,384	943,491	-	22,108	965,599
Expenditure on:									
Charitable activities	8	1,015,479	12,004	36,601	1,064,084	931,399	13,485	33,502	978,386
Other expenditure	14	-	2,928	-	2,928	-	7,847	-	7,847
Total expenditure		1,015,479	14,932	36,601	1,067,012	931,399	21,332	33,502	986,233
Net income/(expenditure)		30,965	(14,932)	339	16,372	12,092	(21,332)	(11,394)	(20,634)
Transfers between funds		-	-	-	-	-	(1,000)	1,000	-
Net movement in funds	10	30,965	(14,932)	339	16,372	12,092	(22,332)	(10,394)	(20,634)

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Reconciliation of funds:									
Fund balances at 1 September 2024		225,393	82,325	27,811	335,529	213,301	104,658	38,204	356,163
Fund balances at 31 August 2025		256,358	67,393	28,150	351,901	225,393	82,326	27,810	335,529

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	**16**		26,540		34,290
Current assets					
Stocks	**17**	1,035		402	
Debtors	**18**	23,419		13,627	
Cash at bank and in hand		379,807		338,231	
		404,261		352,260	
Creditors: amounts falling due within one year	**19**	(78,900)		(51,021)	
Net current assets			325,361		301,239
Total assets less current liabilities			351,901		335,529
Income funds					
Restricted funds	**22**		28,150		27,810
Unrestricted funds					
Designated funds	**23**	67,392		82,326	
General unrestricted funds		256,359		225,393	
			323,751		307,719
			351,901		335,529

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 3 February 2026

N Cranfield
Trustee

Company registration number 06541176

PATA (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from operations	1		40,287		5,778
Investing activities					
Purchase of tangible fixed assets		(13,431)		(3,364)	
Proceeds from disposal of tangible fixed assets		9,829		-	
Investment income received		4,890		4,833	
Net cash generated from investing activities			1,289		1,469
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			41,576		7,247
Cash and cash equivalents at beginning of year			338,231		330,984
Cash and cash equivalents at end of year			379,807		338,231

PATA (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1	**Cash generated from operations**	**2025**	**2024**
		£	**£**
	Surplus/(deficit) for the year	16,372	(20,634)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,890)	(4,833)
	Gain on disposal of tangible fixed assets	(3,544)	-
	Depreciation and impairment of tangible fixed assets	14,894	19,210
	Movements in working capital:		
	(Increase)/decrease in stocks	(633)	387
	(Increase) in debtors	(9,792)	(216)
	Increase in creditors	14,040	12,894
	Increase/(decrease) in deferred income	13,840	(1,030)
	Cash generated from operations	40,287	5,778

2 Accounting policies

Charity information

PATA (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chequers Bridge Centre, Painswick Road, Gloucester, GL4 6PR.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

PATA has no endowment funds.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Incoming resources are deferred when the associated expenditure is specified for a period after the reporting date.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

2 Accounting policies **(Continued)**

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10%-33% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

2.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Accounting policies **(Continued)**

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	127

4 Charitable activities

	Support For Settings 2025	PATA Managed Groups 2025	Training & Induction Fees 2025	Total 2025	Support For Settings 2024	PATA Managed Groups 2024	Training & Induction Fees 2024	Total 2024
	£	£	£	£	£	£	£	£
Income from charitable activities	-	127,668	25,615	153,283	-	130,985	28,371	159,356
Funding for services provided	-	762,734	-	762,734	-	672,545	-	672,545
Grants & Donations	17,258	36,840	-	54,098	20,685	19,599	-	40,284
Other income	-	-	-	-	-	1,167	-	1,167
	17,258	927,242	25,615	970,115	20,685	824,296	28,371	873,352
Analysis by fund								
Unrestricted funds - general	17,158	890,402	25,615	933,175	19,343	803,530	28,371	851,244
Restricted funds	100	36,840	-	36,940	1,342	20,766	-	22,108
	17,258	927,242	25,615	970,115	20,685	824,296	28,371	873,352

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	4,890	4,833

6 Payroll income

	Unrestricted funds general 2025 £	Unrestricted funds general 2024 £
Payroll fees from members	54,062	48,549
Payroll fees from non-members	50,510	38,441
Payroll income	104,572	86,990

7 Other income

	2025 £	2024 £
Net loss on disposal of tangible fixed assets	3,544	-
Other income	263	297
	3,807	297

8 Charitable activities

	Support for Settings 2025	PATA Managed Groups 2025	Training Project 2025	Payroll Project 2025	Total 2025	Total 2024
	£	£	£	£	£	£
Staff costs	41,356	719,481	35,239	67,848	863,924	787,242
Depreciation and impairment	828	11,580	887	1,597	14,892	19,210
Restricted direct costs	545	-	-	-	545	1,553
Loss on disposal	-	6,285	-	-	6,285	-
Project costs	939	41,579	480	7,271	50,269	46,595
External tutors	-	-	12,825	-	12,825	12,411
	43,668	778,925	49,431	76,716	948,740	867,011
Grant funding of activities (see note 9)	-	-	-	-	-	850
Share of support costs (see note 11)	14,092	44,290	15,099	27,177	100,658	97,045
Share of governance costs (see note 11)	2,056	6,462	2,203	3,965	14,686	13,480
	59,816	829,677	66,733	107,858	1,064,084	978,386
Analysis by fund						
Unrestricted funds - general	51,721	791,211	66,003	106,544	1,015,479	
Unrestricted funds - designated	681	9,279	730	1,314	12,004	
Restricted funds	7,414	29,187	-	-	36,601	
	59,816	829,677	66,733	107,858	1,064,084	

9 Grants payable

	Support For Settings 2025 £	Support For Settings 2024 £
Grants to institutions:		
Other	-	850

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	8,160	7,440
Depreciation of owned tangible fixed assets	14,894	19,210
Profit on disposal of tangible fixed assets	(3,544)	-

11 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Rent	42,798	-	42,798	41,568
Copier charges & leasing	1,348	-	1,348	2,821
Telephone	7,489	-	7,489	6,706
Postage & stationery	4,250	-	4,250	6,017
IT Support	16,592	-	16,592	14,247
Repairs & premises costs	13,384	-	13,384	12,505
Conferences & training	1,088	-	1,088	226
Insurance	7,902	-	7,902	7,469
Memberships & subscriptions	2,888	-	2,888	1,861
Sundry costs	2,919	-	2,919	3,625
Audit fees	-	8,160	8,160	7,440
Accountancy	-	3,697	3,697	3,284
Legal and professional	-	778	778	757
Bank charges	-	2,051	2,051	1,999
	100,658	14,686	115,344	110,525
Analysed between				
S4S	14,092	2,056	16,148	14,368
PMG	44,290	6,462	50,752	51,947
Training	15,099	2,203	17,302	18,790
Payroll	27,177	3,965	31,142	25,420
	100,658	14,686	115,344	110,525

12 Trustees

Trustees were reimbursed for expenses of £nil in the year (2024 - £nil). Gifts were purchased for Trustees in the year totalling £nil (2024 - £20.40).

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Office Based Staff	17	19
PATA @ Elmbridge Under Fives	12	12
PATA @ Penguins	6	6
PATA @ Tiny Tots	9	5
PATA @ Funbusters	8	7
PATA @ Siddington & Kemble	-	2
PATA @ Winchcombe	8	7
Total	60	58

Employment costs	2025 £	2024 £
Wages and salaries	802,807	736,076
Social security costs	47,955	38,760
Other pension costs	13,162	12,406
	863,924	787,242

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of the 3 key management personnel (2024 - 3), is as follows:

	2025 £	2024 £
Aggregate compensation	136,569	125,043
	136,569	125,043

14 Other expenditure

	Unrestricted designated funds 2025	Unrestricted designated funds 2024
ECC Transition fund	-	1,073
CPD fund	1,454	6,188
Refurb fund	1,474	586
	2,928	7,847

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2024	186,435
Additions	13,431
Disposals	(15,570)
At 31 August 2025	184,296
Depreciation and impairment	
At 1 September 2024	152,147
Depreciation charged in the year	14,894
Eliminated in respect of disposals	(9,285)
At 31 August 2025	157,756
Carrying amount	
At 31 August 2025	26,540
At 31 August 2024	34,290

17 Stocks

	2025 £	2024 £
Finished goods and goods for resale	1,035	402

18 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	9,426	4,761
Other debtors	400	795
Prepayments and accrued income	13,593	8,071
	23,419	13,627

19 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Other taxation and social security		16,252	11,161
Deferred income	21	18,505	4,665
Trade creditors		5,819	2,515
Other creditors		1,596	5,469
Accruals		36,728	27,211
		78,900	51,021

20 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	13,162	12,406

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

21 Deferred income

	2025	2024
	£	£
Movements in the year:		
Deferred income at 1 September 2024	4,665	5,695
Released from previous periods	(4,665)	(5,695)
Resources deferred in the year	18,505	4,665
Deferred income at 31 August 2025	18,505	4,665

21 Deferred income **(Continued)**

The trustees consider the above grants and funding as deferred income on the basis the entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet.

Deferred income comprises of £18,505 (2024 - £4,655) received for trainings courses due to be completed after the reporting date.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 1 September 2024	Incoming resources	Resources expended	Balance at 31 August 2025
	£	£	£	£	£	£	£	£
EYPP (Pupil Premium)	5,510	10,699	(10,543)	-	5,666	22,639	(14,258)	14,047
Fundraising	7,074	8,400	(11,359)	1,000	5,116	5,267	(6,272)	4,111
Group Support & Development Fund	23,359	1,342	(9,373)	-	15,328	100	(7,414)	8,014
GEM Project	-	-	1	(1)	-	-	-	-
HSBC Grant	2,261	-	(560)	-	1,701	-	(830)	871
Build Back Better Grant	-	500	(500)	-	-	8,034	(6,939)	1,095
EYITT Funding	-	1,167	(1,167)	-	-	-	-	-
Rotary Club Grant	-	-	-	-	-	655	(643)	12
Cam Parish Council	-	-	-	-	-	245	(245)	-
	38,204	22,108	(33,500)	999	27,811	36,940	(36,601)	28,150

Please refer to the Trustee Report for additional information.

23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 September 2023	Resources expended	Transfers	Balance at 1 September 2024	Resources expended	Balance at 31 August 2025
	£	£	£	£	£	£
Sinking fund	35,000	-	-	35,000	-	35,000
Refurbishment fund	47,567	(14,070)	(1,000)	32,495	(13,477)	19,018
ECC Transition fund	6,799	(1,073)	-	5,727	-	5,727
CPD fund	15,294	(6,188)	-	9,102	(1,455)	7,647
	104,660	(21,331)	(1,000)	82,324	(14,932)	67,392

Please refer to the Trustee Report for additional information on the funds.

24 Analysis of net assets between funds

	Unrestricted funds 2025	Designated funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2025 are represented by:								
Tangible assets	10,588	8,996	6,956	26,540	6,743	18,510	9,037	34,290
Current assets/(liabilities)	245,771	58,396	21,194	325,361	218,650	63,816	18,773	301,239
	256,359	67,392	28,150	351,901	225,393	82,326	27,810	335,529

25 Operating lease commitments

Lease

At the reporting end date the lease payment for Elmbridge Children's Centre for 2022-23, 2023-24 and 2024-25 had not been invoiced for by GCC whilst the lease was under review. Expected lease payment due for each financial year were £8,800 per annum, which has been included in accruals. As the lease is still under review, no commitment has been made for future periods that requires disclosure.

In the previous year there were lease commitments in relation to the Winchombe setting, however this setting was closed in August 2025 and it was agreed that no further lease payments would be due. All lease payments were made by 31st August 2025.

At the reporting end date the charity had no outstanding commitments for future minimum lease payments under non-cancellable operating leases. The financial commitments of the prior year have been stated below:

	2025 £	2024 £
Within one year	-	3,960
Between two and five years	-	15,840
In over five years	-	15,840
	-	35,640

26 Related party transactions

During the year the charity charged fee income to a related party of £3,039 (2024 - £2,131). At the reporting period end, £710 was owed to the charity (2024 - £329).

PATA (UK)

England & Wales - Charity number 1124222

Accounts

Charity registration number 1124222

Company registration number 06541176 (England and Wales)

PATA (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Heaton-Jones A Williams D Jones N Cranfield S Allen H J Walker	
Chair	N Cranfield	
Chief Executive	J Craswell P Hayball	 (Resigned 26 August 2024)
Treasurer	S Allen	
Secretary	H Ducker	
Charity number	1124222	
Company number	06541176	
Principal address	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Registered office	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Auditor	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester GL1 2EH	
Bankers	National Westminster Bank 21 Eastgate Street Gloucester GL1 1NH CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "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 2015).

Structure, governance and management
The charity was incorporated by guarantee on 20 March 2008. It has no share capital and is a registered charity. The guarantee of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

K Heaton-Jones	
A Williams	
L Woore, nee Adler	(Resigned 30 January 2024)
D Jones	
N Cranfield	
S Allen	
J P Griffin	(Resigned 21 November 2023)
H J Walker	

Recruitment & Appointment of Trustees
Trustees are recruited from the PATA (UK) (herein referred to as PATA) membership. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest.

Trustee induction & Training
PATA has an established trustee induction programme. New trustees meet with key staff members and are given relevant publications. Training (both internal and external) is provided for Trustees as required.

Organisational structure & decision making
All the main decisions concerning significant developments for the organisation are discussed and ratified at Board of Trustee meetings. Decisions with financial impact need approval of Trustees. Decisions on the day to day running of the organisation are taken by the Chief Executive and Chair of Trustees.

Related parties
PATA membership consists of both early years and childcare settings and individuals. All members are autonomous from PATA.

Review of risks
PATA regularly reviews the strengths, weaknesses, opportunities, and threats to its business. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Key risks are identified in the detail of this Trustee's report.

Objectives and activities

The Charity's Aims
More children and families benefit from PATA supporting high quality community learning, play and early years education.

The Charity's objects ("the Objects") are ;

* to enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community groups; and

* to encourage the formation of groups offering appropriate play, education and care facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of these groups, ensuring that such groups offer opportunities for all children and young people whatever their race, culture, religion, means or ability and offering continuing support, encouragement and help to these groups; and

* to encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs.

Public Benefit Statement
The trustees have considered their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and believe that PATA offers a Public Benefit by :

* offering support and advice and appropriate services to it's member settings, including to the parent committees who oversee and support many of them;

* offering high quality training and development opportunities to practitioners working with children and parents where appropriate; and

* offering small grants to improve both the physical environment of charitable childcare settings and skill level of those working with the children.

The benefits of these services and support are measured via regular user surveys and feedback received along with the continued and improved sustainability of the voluntary and community early years settings in Gloucestershire.

Main objectives for 2023-24
To review the strategic plan for the organisation post covid and to set the direction for the short and medium term.

To offer a range of accessible, responsive, information advice and guidance (IAG) services to member settings, their staff, and volunteers by offering online resources and newsletters. IAG will also be offered to course attendees and organisations. Services are offered through a telephone helpline, email/online contacts, or face to face.

To deliver specialist support services and projects that respond to the needs of settings working with children and young people which include specific services to PATA members and a payroll service.

To develop the PATA Managed Groups' (PMG) infrastructure, administration, and team skillset to ensure their sustainability and provide the foundation for potential future acquisitions.

To provide high quality training and development opportunities for those working or intending to work in the Children and Young People's sector, by running non-accredited short courses and workshops.

To participate in partnerships and initiatives that focus on enhancing support for early years providers and/or giving them a voice on issues and shared concerns, amplifying the voices of our members by advocating for them on behalf of the sector with decision makers both locally and nationally.

To continue to work in partnership with Gloucestershire County Council (GCC) and other relevant Voluntary and Community Sector (VCS) organisations and take part in and encourage others to respond to research and consultations.

To undertake planned programmes of work that focus on PATA's own development and continuous improvement. We will seek to develop our quality improvement programme and monitoring and evaluation framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the organisation should undertake.

Statement of Grant Making Policies

The 'Group Support and Development Fund' is financed from donations as and when they are received. This offers grants under three headings; Emergency, Development and Upskilling. These categories enable a broad and strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs.

PATA has continued to support groups in need, and particularly those at crisis point following serious complaints, safeguarding or staffing issues by providing specialist HR and management support which has included attendance at key meetings and ongoing specialist telephone support.

Investment activities

Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in business reserve accounts to optimise the interest receivable and protection available through the Financial Services Compensation Scheme.

Volunteers involvment

All major decisions concerning business plans, strategy and finances are taken by charity trustees within the Board of Trustees. PATA involves volunteers in building maintenance and gardening in PMG settings, parent fundraising to support the PMGs and HR guidance. Across the settings and Head Office we have had 6 student placements (some registered on Early Years qualifications, some at school and considering future careers) and 3 volunteers in settings.

Partnership Working

We continued to work closely with Facts4Life, promoting delivery of their courses specifically for Early Years through our own settings and Members. Facts4Life is a charity in Gloucestershire funded by the NHS Gloucestershire Integrated Care Board and their aim is to promote a new way of thinking about health which promotes resilience.

We participate in the Best Start in Life Group, which is a Government initiative and facilitated through GCC, to ensure that Early Years challenges are raised with key sector influencers at GCC and across the county.

We are members of the VCS Alliance in Gloucestershire, sharing knowledge and expertise in the Early Years field as appropriate and making use of their training to upskill Head Office staff.

PATA Managed Groups (PMG)
The biggest influences on the PMG budgets remain child numbers and staffing costs.

Child numbers increased significantly in three settings during the year and left us with a staffing challenge due to a newly recruited staff member not starting as expected in September and another moving to work in the GCC Early Years Team. The other two settings saw a smaller increase in numbers even though they had extended their opening hours to 8am – 4pm through the introduction of breakfast and after session clubs.

From April 2024 working parents of 2-year-olds became eligible for up to 15 hours a week of free education and childcare (funded hours), which saw a small increase in numbers of children attending. Despite the Government's announcement that the initiative was to help more parents back into work, in practice and as we predicted, it mostly benefited those that were already paying for the hours. The impact for us was that we become more reliant on government funding, which accounts for 84% on our PMG income, and we lose the ability to set our own fee rates to ensure ongoing viability.

From September 2024 working parents of 9-months to 3-year-old children will be eligible for 15 hours a week free education and childcare, which for us may allow children to start as soon as they turn two (rather than waiting until the term after they turn two).

We continue to see lower than expected numbers of parents paying for additional hours over their government nursery education funded hours. There are a number of factors influencing this including changing working patterns, ongoing cost of living crisis and increased funded hours.

Whilst funding has increased for two-year-olds this was negated by a continued and significant rise in the National Living Wage (NLW). 82% of overall income is paid out in staff wages which are very much driven by the NLW rate. The Early Years sector remains underfunded and the reduction in fee-paying hours makes it difficult for us to lift pay rates beyond the NLW which is impacting on retention and recruitment. This means we are not able to make decisions we would like to (such as being a Real Living Wage employer) or better rewarding qualification and experience levels.

There is still very much a reliance on staff seeing their roles as a vocation. In some settings it has been necessary to retain more staff than child ratios determined to ensure we could increase child numbers as demand grew throughout the academic year and beyond. The Government launched a national marketing campaign to promote early years careers to support recruitment into the sector, but we have yet to see any results from this.

As mentioned, one of the biggest challenges seen this year was another unprecedented rise in the NLW rate which saw staffing costs in April jump considerably higher than the rise in the funding rates. The increase from £10.42 to £11.44 per hour ran through the entire payroll in order to meet mandatory NLW rates and to maintain an increasingly small differential for seniority of roles; this significantly impacted budgets and skewed previous budget forecasts for the year.

We continue to ask for our parents' assistance in giving voluntary donations as we are not permitted to charge top-up fees for children attending funded hours only under the GCC Providers Agreement. The PMGs have also undertaken many fundraising activities to enable them to enhance their resources and outdoor areas for the benefit of the children. This fundraising relieves pressure on the budgets, which cover essentials and overheads, and gives the parents an opportunity to contribute meaningfully to their child's learning.

Gift Aid Payments of £1,177 were received on the back of fundraising activities, which was added to the setting fundraising budgets.

The number of children presenting with additional needs continues to be a challenge, some of which is attributable to their very early formative years being spent during and post Pandemic. For many children this had a negative effect on their speech, language, personal independence, social and emotional skills thus impacting their whole early years development. This results in more children requiring lower ratio support and in some cases 1:1 support, which is not funded for the vast majority of children. This in turn puts additional pressure on all staff who are striving to help all children to be ready for the next stage of their learning journey.

We continued to work hard throughout the year to develop our curriculum and support our staffing teams to ensure our children received education and care that enabled them to be the best they can be. This was recognised during Ofsted inspections at PATA @ Penguins who achieved a strong Good with an Outstanding element in Personal Development and PATA @ Elmbridge Under Fives who received an Outstanding in all areas. We are extremely proud of these achievements which are very much deserved by the Managers and their teams.

PATA staff continue to provide the majority of the administrative support for the settings and continue to work with the managers to standardise policies, procedures, documents and forms to make the provision sustainable for the future. This work continues to enable the PATA office team to provide key support to all groups in our membership through working directly with staff to identify and share best practice across the county and to lead by example. All PMG policies were reviewed over the summer period with updates made as required.

Each setting has an individual website set up with a standardised PATA template, but with information specific to the setting. This links from the setting pages on the PATA website and is also linked from their Facebook pages. Each setting also has an open Facebook page for marketing purposes and a closed Facebook page to share photos and information with current families. All settings now also have an Instagram page which they keep updated regularly.

PMG staff attendees accounted for 123 places on PATA training courses, contributing to their personal development and enhanced practice/Continuing Professional Development (CPD). This is in addition to the mandatory training (First Aid, Safeguarding etc) and online self-directed short courses through NoodleNow.

PATA @ Winchcombe Early Years were successfully granted £500 from the Local Councillor Build Back Better scheme towards the installation of a new doorway to a Rising 3s garden area to enable free flow for this group of children and outdoor play possibilities for the community Stay and Play group. The Manager has used fundraising money and volunteer help from the local Men in Sheds group who have built a new covered stage and seating area in the garden to replace the existing stage which was rotten. This group have also volunteered to build the ramp from the new Rising 3s doorway to give the garden access that is needed. The HSBC grant from last year enabled us to train a member of staff as a Forest School Leader giving us the opportunity to run a Forest School Stay & Play during the year and Forest School Holiday Club sessions during the Summer. The lease at Winchcombe expired and the renewal suggested a 45% rise in rent in line with the terms of the lease and due to no increases having been made during the original term. We met with members of the Town Council, showed them the work we have done on the premises (especially the kitchen) and discussed the challenges the EY sector is facing. They were keen to support continuation of a Community Preschool/Playgroup in the town and took our suggestions to the next Council Meeting. The members reached the decision to accept our proposal of renewing the Winchcombe Playgroup (PATA) lease at the current rental rate with rental reviews at years three and six. (Previously there would have been a year five only review). This represented financial support of £5,281.50 over the next three years.

Strategic decisions are made in conjunction with PATA Trustees for the purpose of ensuring community playgroups remain viable and that foundations are put in place to ensure we are able to save other settings at risk if necessary.

Training and Development

PATA training continued to deliver training to individuals and Early Years settings and schools both throughout the UK and globally (to British International Schools) who want to access high quality relevant training.

With the exception of some bespoke training, all of our courses continued to be delivered via Zoom which has allowed us to both deliver training internationally and use trainers from around the UK without the necessity for factoring in their high travel and accommodation costs. This has enabled us to keep our training course prices as competitive as possible.

During 2023-24 we ran 46 courses with 683 participants

- General (advertised courses) – 38 courses with 582 participants that booked on.
- Bespoke – 8 courses with 101 participants that booked on.

Of the 683 bookings 18% were made by PMG staff; 59% were made by members and 23% by non- members.

Continuing the trend from last year, we saw a reduction in participants of 32% which we know from our Training Surveys and speaking to other training providers is due to the economic factors affecting many settings - the lack of adequate funding, higher staffing costs (due to NLW increases) and the impact of the cost-of-living crisis on rents, utilities and cost of resources, as well as free training offered both by government programmes and other organisations. This has meant that many settings have only been able to afford mandatory training although they are very well aware of the need for CPD training to enhance practitioner skills:

The Statutory Framework for the Early Years Foundation Stage, Section 3.26 on Training and Skills states: "Providers must support staff to undertake appropriate training and professional development opportunities to ensure they offer quality learning and development experiences for children that continually improves."

Our in-house team continued to offer free (as part of their Membership subscription) online network meetings to allow managers and senior staff from PATA members settings to 'network' and talk through issues with their peers. We ran five during the year and we had 2 with special guest speakers – a 'Learning Walk' expert and 'Speech and Language' experts, (8% of participants – 56 of 683) . We also offer Coffee Evening Clinics for Committee Members, HR clinics and Parent Support sessions (e.g., School Transitions support' but have had no uptake for these.

We ran three additional free events: An Insight into the Wonders of Forest School, BBC Tiny Happy People and Building Your Confidence with Ofsted (13% of our total attendees – 90 of the 683 participants) attended these.

We continued our partnership with 2nd Chance for Paediatric First Aid Training and Facts4Life.

Our partnership with NoodleNow grows stronger with many member settings taking advantage of the package we offer. This enables us to offer discounted access to all of our members and our own staff.

This year we introduced PATA Pocket-Sized sessions to allow more practitioners to attend training, which is more affordable for the settings. These are shorter (generally 1 hour in length) which give an overview of a subject area, and they can be fast paced. These have been very well received and has enabled practitioners who attend the opportunity to then request more in-depth training in the subject area or ask for bespoke training for whole staff groups. This year we ran 10 scheduled Pocket-Sized sessions and 1 bespoke. These are perfect as bespoke for Staff Team Meetings.

Also, we regularly promote to our Member Settings that if they are a registered charity they can apply for funding for bespoke training under our Group Support and Development Fund.

We continue to look to secure funding for further learning opportunities aiming to help learners to take the next step into volunteering or work in the childcare sector.

To widen the reach when marketing our training programme we trialled some paid for advertising through www.glos.info, a Gloucestershire Information website.

Support the development of early years and childcare settings

We continued to provide a membership service to 165 playgroups, toddler groups, nurseries, out of school clubs, children's centres, childminders and individuals throughout Gloucestershire and its borders, which includes providing information, advice and guidance on running effective groups, a job vacancy advertising service, subsidies on training, a Group Support and Development Officer and grant giving scheme, together with our long-established and well respected PATA Payroll Service. We continue to attract members from outside of Gloucestershire who are keen to benefit from the support PATA offers.

Our vacancies service posted 137 individual jobs for 57 different member settings onto our own website during the year. Whilst this is a decrease in the number from the previous year, we know that recruitment is still a difficult area for many settings. 34 settings asked for their advert to be reposted as they weren't able to recruit within their original timeframe. Due to our partnership with GlosJobs these were also posted automatically on the GlosJobs website free of charge. This saves settings £48+VAT per job advertised. Jobs are also advertised on a Facebook 'round-up' post each week.

The Group Support and Development Fund (GSDF) continues to offer grants in three distinct areas; Emergency, Development and Upskilling. These categories enable a broader strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs. Two groups requested and received a grant in this academic year. The GSDF is promoted on all of our membership literature and our website on an open access page. Information about it is also included in our training feedback form which goes to every delegate.

In addition to this we continued the initial two-year project from September 2022 to offer Charitable member settings one visit per year from a dedicated support officer, funded from the GSDF. This enabled us to reconnect with member settings and offer them much needed face to face support from a qualified and experienced Early Years professional. The visits were extremely well received, and several groups reported that it helped them to secure a Good Ofsted rating following a visit. We have also been able to support a number of settings who received either Inadequate or Requires Improvement ratings, helping with developing and implementing action plans or providing reassurance and support to managers and setting staff.

We have provided additional paid for management and HR support to settings where specialist help has been required to deal with challenging circumstances.

We continued to support members with 11 email briefings covering everything from legislative changes, sector updates and support and advice. Some of these had additional in-depth information sheets attached, such as a comparison for the old EYFS and the new provisions in January. We also made 4 blog posts on specific topics, with more planned for next year. As well as being emailed to all PATA members these are posted on the website in the Member's Area, providing a back catalogue of information for members to draw on.

Our advice line and email help-desk services were invaluable to our members dealing with a large volume of enquiries split by email and direct phone calls, mainly from registered childcare providers, playgroups or nurseries with some also from toddler groups and out of school/holiday clubs. These dealt with significant issues of which 21% related to human resources, 16% governance, 22% legislation as well as financial and other concerns including setting closures. Many groups were provided with immediate advice and/or signposting.

Our website continues to attract both returning and new visitors. The Home page, Training Course Calendar page and the Job Vacancies pages continue to be the most active with over 14,500 views on the Job Vacancies page alone. Overall total page views for the year are above 115,000, up from 72,000 last year.

Our Facebook page remains our primary source of social media engagement and provides members and the wider early years community with valuable up to date information. We post all sector related updates from Government and relevant regulatory bodies, as well as articles on current topics and ideas for improving practice. We also use it to advertise upcoming training and provide a weekly round-up of job adverts. Over the year we published 199 posts, and our organic reach was over 26,000 (up 36.7% on last year). Almost all engagement is through organic reach. We now have over 1000 followers. We have started profiles on Instagram and LinkedIn and will work to develop these in the coming year.
We have worked with the Charities Commission to complete the adoption of the updated PATA Constitution (2019) for a small number of groups who hadn't previously completed it fully. We also continue to monitor the need for other types of charitable set-up for settings but maintain that for the majority of our members, the current format is the most suitable.

PATA Payroll Service
The PATA Payroll Service continues to be valued by its clients and numbers have increased from 229 to 234 regular clients, processing on average 820 employees per month. Some new clients have balanced out the playgroups which have closed who were payroll clients. Clients consist of 67 Member settings, predominantly pre-school groups and 167 Non-Member clients made up of 154 parish and town councils, 8 other charities and 5 small businesses/community cafes. Our clients benefit from Sage Cloud, which is an online storage 'cloud' that allows employees' access independently to view their monthly payslips and their annual P60's.

As well as our member clients receiving the PATA support for settings briefings, we ensure all our clients are kept up to date with key changes and relevant information regarding their payroll processes. For many member settings where a sole administrator, treasurer or manager oversees the payroll side of their business, the support of the PATA Payroll team is vital.

Elmbridge Children's Centre
To provide security for PATA @ Elmbridge Under Fives, PATA took over the lease of Elmbridge Children's Centre during Gloucestershire's 2016 decommissioning plan for Children's Centres. PATA @ Elmbridge Under Fives continued to run with an additional room for Rising 3's and offer a Stay & Play session in the Children's Centre for babies, toddlers, and their parents, which is run by members of the setting team.

The lease expired in September 2022. We still await further information from GCC regarding the new lease for the building and any associated costs.

Provide a voice for PATA members and the wider VCS on external partnerships
PATA have regular contact with Gloucestershire County Council (GCC), as well as other relevant VCS organisations across the county to provide information exchange on behalf of our members. We use our knowledge and influence at County level to ensure the voice of the sector is heard and help member groups to feel less alone and more supported. Again this year we championed the need for prompt payment to all Early Years settings in the county of the underspend in the early years budget, pushed for a full increase on the headline rate for funding to be confirmed as quickly as possible to enable settings to budget for future terms. GCC ran a 'consultation' on the funding options and the payment timescales as childminders wanted monthly payments. The consultation process was flawed with providers being asked to make decisions with insufficient information to be fully informed and without consideration of the practicalities for term time only settings. We consulted with our members, many of whom were disappointed with the outcome of the GCC consultation and presented their position to GCC and the local MPs.

We believe the process and final decision was heavily influenced by pressure from local MPs who may not have fully understood the full sector picture and the impact on settings versus childminders.

We were invited to attend an Early Years Conference organised by GCC where we had a stand and advertised PATA's support and services available.

We continue to have conversations with GCC's Early Years team, which allows us to communicate the needs of the sector. This year we have started to work more closely with GCC when groups are identified as 'in need' to ensure we are providing complimentary support services. With their increased budget from the government's childcare expansion programme, GCC have increased their team (recruiting one of our own staff) and the support that they can offer. The PATA CEO and PMG Managers continue to be actively involved in the development of new support tools that the county was introducing for Early Years settings this year. This ensured they were as useful and relevant as possible building on the best practice used in our settings.

CEO involvement in the Best Start in Life Group has opened up additional opportunities to champion the needs of the sector and the support that PATA can offer.

We continued to reach out to local MPs highlighting the difficulties faced in the Early Years sector and the impact of the government's policies. This included the government's decision to change the ratios for two-year-olds to 1:5 instead of 1:4, which as previously mentioned we did not agree with due to the pressure this places staff under due to increasingly seen developmental delays in many children.

Morton Michel continued to provide a sponsorship donation for PATA this year while a Passive Introducer scheme which would provide discounts for our members is in the process of being set up.

Identify measures to improve organisations effectiveness and efficiency
An audit was completed to assess the skill set of the current Board of Trustees and to inform recruitment requirements for new Trustees. This covered Governance & Leadership, HR, Finance, Operations, Digital, Marketing and Fundraising. This identified a need for some additional marketing, digital and corporate/grant fundraising expertise, which we will aim to address on the next Trustee recruitment drive.

We have started to make available documents and adaptable versions of our policies for member settings to purchase through our online shop. These can be easily tailored to individual setting circumstances or used to sense check existing policies. This has already seen a small increase in revenue to the Support for Settings income line. We continue to work on updating the PATA Business Pack for relaunch in the next academic year. This, together with the sale of policies and documents will give member settings the tools to deal with many of the queries that we get through Support for Settings and also help them to improve their own organisations.

We have continued to invest in our IT infrastructure including replacement of power supplies for PCs and replacement of old laptops as necessary.

We value our staff teams highly and whilst having limited funds as a charity we recognise the importance of providing staff benefits in order to improve their personal circumstances, improve professional practice and help with staff retention. Our benefits include:

- Enhanced holiday for long service (one additional day's leave during term time after 2- and 4-years continuous service)
- Christmas shopping afternoon (one half day's paid leave to be taken in October/November)
- Mid-year staff celebration payment (budget of £10 per head for all those attending an event arranged for each setting/team)
- Staff Christmas party payment (budget of £20 per head for all those attending an event arranged for each setting/team)
- Attendance at high quality CPD training events and access to NoodleNow & Flick for self-directed learning.

We continued our staff recognition programme with our Outstanding Achievement award. We will again-include annual awards in key categories to recognise the hard work and dedication of members of our PATA team.

At the beginning of September, we held our first in person, all PATA Staff Inset Day for three years due to Covid. This included Terrific Two's training and Masterclasses for PMG staff and a whole team PATA update, lunch and awards presentation. 91% of attendees rated the day overall 10 out of 10.

During the year we achieved the foundation level of the Healthy Workplace Award from Healthy Lifestyles Gloucestershire and will be invited to an awards ceremony to recognise the work required to evidence and achieve this. We were extremely pleased that the developments we have made, particularly post covid were acknowledged and put us in a good position to complete this award. As we have already achieved some of the necessary criteria, we are considering whether to progress to the Enhanced Level which only seven organisations in Gloucestershire currently hold.

We support all staff with CPD training through our own training programme, and by supporting them to access other relevant training. This year we were pleased to support Head Office and PMG staff (who are not already qualified) to complete accredited training as follows:

- 2 x Level 3 Early Years Educator (one of which was an apprentice)
- 2 x Level 3 Forest School Training
- 1 x Level 2 Certificate in Understanding Mental Health First Aid and Mental Health Advocacy in the Workplace

One staff member is enrolled on a L3 Business Administrator Apprenticeship.
One staff member is enrolled on a CIPP Payroll Technician Certificate
Three further staff are enrolled on L3 Early Years Educator programmes (two as apprentices)
One staff member is enrolled on a L5 Early Years Senior Practitioner
One staff member is enrolled on L1 and L2 SAGE payroll qualifications
All of these qualifications are due to be completed next year and the year after.

Our Wild Apricot membership database and training course management system continues to be used, and we keep abreast of system upgrades to capitalise on any further efficiency and cost savings these can bring. We are constantly updating our website and looking for ways to provide additional support and tools for both our members and our wider audience through its mobile-friendly content.

The Head Office team continue to have the option to work in a hybrid way, working half of their hours from home as well as being in the office. We continued to be a preferred and trusted source of information for our members through our regular briefings, blog posts and our email and telephone support.

Fundraising Performance

PATA continues to source and apply for funding for specialist projects that support the development of early years and childcare settings.

Most of PATA's activities are funded through partnership contracts, nursery education funding and charges for services provided or membership fees. Traditional fundraising from the general public represents only a very small part of the charity's income and usually originates through the PATA Managed Groups where they fundraise locally for improvements to their own settings.

PATA Restructure

PATA's CEO for the last nine years, Paula Hayball, retired at the end of this academic year which created an opportunity to review PATA's organisational structure. The decision was made to appoint a new role of PMG Area Manager, to take on the day-to-day responsibility of the PMGs and become the Ofsted Nominated Individual for PATA. This then allowed the recruitment of a reduced hours CEO who can focus on growing the charity as a whole and widening charitable and business partnerships.

Consideration of factors within & outside the Charity's control

Despite new government initiatives the position within the Early Years sector has not significantly changed. It remains at crisis point primarily due to financial issues relating to the funding rates, recruitment and the National Living Wage. These are fundamental to every Early Years setting's budget and impact greatly although are completely out of individual setting's control. This is compounded by the lack of notice of funding rate changes and having to be reactive to Living Wage increases.

Low wages and the ever-increasing challenges in settings with children's increasingly demanding educational needs have been contributory factors in the recruitment crisis in the Early Years sector. Early Years relies very much on staff seeing their role as vocational and many practitioners and managers have been forced to make the difficult decision to leave the sector due to financial reasons or their own wellbeing. Repeated recruitment is costly in terms of time, money and resources, adding further financial pressure to the business.

Increased children numbers in settings, higher funding rates for two-year olds and an increase in fee rates, whilst maintaining fundraising and voluntary donation levels, has seen a 20% overall increase in PMG income. We continued to control expenditure where possible despite increasing costs to ensure viability of the settings.
We have seen more parents waiting for their children to become eligible for 3-year-old funding rather than paying for sessions while their children are still two years old. Many parents deferred their children's start dates, often at short notice, which in turn contributed to higher staff costs due to the need to retain staff to meet demand later in the academic year.

The additional bank holidays for the Queen's funeral and the subsequent King's Coronation resulted in the loss of two days parent's fees income, as the settings were forced to close, but staff wages still had to be paid.

All of these factors resulted in a significant variation between actual fee income received and the estimates in our well-established and usually accurate forecasting model for the year.

Financial review

Policy on reserves

PATA holds reserves based on a realistic assessment of need. The purpose of reserves is to provide security and stability to the association and enable PATA to meet its legal obligations in the event of having to dissolve.

It aims to keep the equivalent of six month's core running costs in unrestricted funds (in reality we have 3 months although the aim is 6 months) so that the money can be called upon in times of short-term cash flow difficulties. It aims to retain enough money to carry out its legal obligations in the event of it having to close which includes, salary payments to cover notice periods, obligations to staff for redundancy costs, any payments required to terminate leases and similar contracts.

At the end of each financial year, the CEO, Board of Trustees, and the Finance Manager review the amount of money held in reserves.

Consideration of Surplus/Deficit

In the financial year 2023-24 we saw an increase in our income of £100k. This came from several areas across the business. Income from PMGs was significantly higher than previously (£138k) mainly due to increased children numbers, higher funding rates for two-year olds and an increase in fee rates. Payroll income and bank interest received also increased. Training income was reduced by 55%. This was as a result of settings not having sufficient income to pay for quality CPD training and in many cases were relying on free government training. In order to make training more affordable we introduced a series of pocket-sized training sessions which proved popular but generated lower income. Again, this year we did not have any major contracts/ commissions with any Local Authorities which exacerbated the problem. Support for Settings income remained unchanged. There was no income from any external project involvements; the GEM project ended in 2022.

Operating expenditure during the year increased by £22k overall. Staffing costs increased due to the necessity of keeping staff during the recruitment crisis and the large increase in National Living Wage.

In the financial period 2023-24 PATA made a deficit of £-20,634 (Financial year 2022-23: deficit of £-98,656.) Any surpluses are used to continue to support our membership and charitable aims.

Principle funding sources

PATA's income and funding sources for 2023-24 were:

- PATA Managed Groups – Nursery Education Funding and Parent Fees
- Payroll service fees (Split by member and non-member clients)
- Membership fees
- Support for Setting management services
- Individual training course fees
- Bespoke training course fees
- Morton Michel sponsorship donation
- EYITT bursary payment
- PMG fundraising and Gift Aid on fundraising donations

Funding and fees received termly for the PATA Managed Groups are used to provide nursery education for the children of each setting in line with the principles and practices of the Statutory Framework for the Early Years Foundation Stage.

A Sinking Fund of £35,000 existed towards any costs incurred from the PATA Managed Group premises we have responsibility for. There was no expenditure against this fund in 2023-24 therefore a decision was made to maintain this level and start 2024-25 with £35,000.

A Refurbishment (designated) Fund of £18,533 existed for PATA and the PATA Managed Groups towards redecoration, replacement of infrastructure, equipment and furnishings which may be needed over and above any localised fundraising efforts.

During the year we purchased a new laptop and following issues with Head Office PCs, replaced the power supply units of all PCs. We also contributed towards new sheds at Winchcombe. This totalled £3,800, leaving a balance of £14,734.

The Continuing Professional Development Training Bursary (designated fund) was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This fund was used for an Inset Day at the start of the academic year for all staff to attend. Makaton training was provided for a PMG Manager, Forest School training provided for an EY Practitioner and a CIPP Payroll Technician Certificate paid for a member of the Payroll Service team. A total of £6,189 was spent, leaving a balance of £9,103.

The PATA Group Support and Development (restricted) Fund received income of £1,342 from a closing member setting. We awarded one grant for £500 to a member setting towards roof repairs. Funded a Support Officer to visit charitable member settings and covered the cost of providing 5 Network Meetings (free for members) and the BBC Tiny Happy People workshop. Total cost of £9,373, leaving a closing balance of £15,328.

The Elmbridge Children's Centre Transition (designated) Fund is used to cover the rates cost each year. Total cost of £1,073, leaving a closing balance of £5,726.

Other grants and contracts awarded as above have enabled PATA to succeed this year in its key objectives.

Specifically, PATA has employed staff, purchased consumables, occupied an office base and five PATA Managed Group setting buildings to carry out its aims and objectives.

Auditor
In accordance with the company's articles, a resolution proposing that Griffiths Marshall be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

N. Cranfield.
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N Cranfield
Chair
Dated: 28/1/2025

PATA (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are also the directors of PATA (UK) for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PATA (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PATA (UK)

Opinion

We have audited the financial statements of PATA (UK) (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to PATA (UK) and the industry in which it operates and, considered the risk of acts by Management and Trustees of PATA (UK) which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006, Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

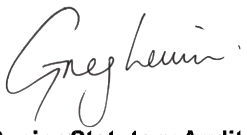
A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PATA (UK)

Use of our report

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



Mr Greg Lewis (Senior Statutory Auditor)
for and on behalf of Griffiths Marshall

05/02/2025

Chartered Accountants
Statutory Auditor

4th Floor
Llanthony Warehouse
The Docks
Gloucester
GL1 2EH

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income and endowments from:									
Donations and legacies	3	127	-	-	127	269	-	-	269
Charitable activities									-
GEM Project	4	-	-	-	-	-	-	10,588	10,588
Support For Settings	4	19,343	-	1,342	20,685	22,502	-	1,730	24,232
PATA Managed Groups	4	803,530	-	20,766	824,296	666,097	-	20,033	686,130
Training & Induction Fees	4	28,371	-	-	28,371	63,636	-	-	63,636
Payroll income	5	86,990	-	-	86,990	77,419	-	-	77,419
Investments	6	4,833	-	-	4,833	2,944	-	-	2,944
Other income	7	297	-	-	297	27	-	-	27
Total income		943,491	-	22,108	965,599	832,894	-	32,351	865,245
Expenditure on:									
Charitable activities	8	931,399	13,485	33,502	978,386	907,401	13,041	38,320	958,762
Other expenditure	14	-	7,847	-	7,847	-	5,139	-	5,139
Total expenditure		931,399	21,332	33,502	986,233	907,401	18,180	38,320	963,901
Net income/(expenditure)		12,092	(21,332)	(11,394)	(20,634)	(74,507)	(18,180)	(5,969)	(98,656)
Transfers between funds		-	(1,000)	1,000	-	3,516	-	(3,516)	-
Net movement in funds	11	12,092	(22,332)	(10,394)	(20,634)	(70,991)	(18,180)	(9,485)	(98,656)

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Reconciliation of funds:									
Fund balances at 1 September 2023		213,301	104,658	38,204	356,163	284,292	122,838	47,689	454,819
Fund balances at 31 August 2024		225,393	82,326	27,810	335,529	213,301	104,658	38,204	356,163

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	**16**		34,290		50,137
Current assets					
Stocks	**17**	402		789	
Debtors	**18**	13,627		13,411	
Cash at bank and in hand		338,231		330,984	
		352,260		345,184	
Creditors: amounts falling due within one year	**19**	(51,021)		(39,158)	
Net current assets			301,239		306,026
Total assets less current liabilities			335,529		356,163
Income funds					
Restricted funds	**22**		27,810		38,204
Unrestricted funds					
Designated funds	**23**	82,326		104,658	
General unrestricted funds		225,393		213,301	
			307,719		317,959
			335,529		356,163

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 28/1/2025

N Cranfield

N Cranfield
Trustee

Company registration number 06541176

PATA (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	1		5,778		(94,286)
Investing activities					
Purchase of tangible fixed assets		(3,364)		(17,913)	
Proceeds from disposal of tangible fixed assets		-		51	
Investment income received		4,833		2,944	
Net cash generated from/(used in) investing activities			1,469		(14,918)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			7,247		(109,204)
Cash and cash equivalents at beginning of year			330,984		440,188
Cash and cash equivalents at end of year			338,231		330,984

PATA (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1	**Cash generated from operations**	**2024**	**2023**
		£	**£**
	Deficit for the year	(20,634)	(98,656)
	Adjustments for:		
	Investment income recognised in statement of financial activities	(4,833)	(2,944)
	(Gain)/loss on disposal of tangible fixed assets	-	163
	Depreciation and impairment of tangible fixed assets	19,210	18,905
	Movements in working capital:		
	Decrease/(increase) in stocks	387	(303)
	(Increase)/decrease in debtors	(216)	5,350
	Increase in creditors	12,894	4,787
	(Decrease) in deferred income	(1,030)	(21,588)
	Cash generated from/(absorbed by) operations	5,778	(94,286)

2 Accounting policies

Charity information

PATA (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chequers Bridge Centre, Painswick Road, Gloucester, GL4 6PR.

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

2.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

PATA has no endowment funds.

2.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Incoming resources are deferred when the associated expenditure is specified for a period after the reporting date.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

2 Accounting policies **(Continued)**

2.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of VAT.

2.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10%-20% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

2.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

2.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Accounting policies **(Continued)**

2.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	127	269

4 **Charitable activities**

	Support For Settings 2024	PATA Managed Groups 2024	Training & Induction Fees 2024	Total 2024	GEM Project 2023	Support For Settings 2023	PATA Managed Groups 2023	Training & Induction Fees 2023	Total 2023
	£	£	£	£	£	£	£	£	£
Income from charitable activities	-	130,985	28,371	159,356	-	-	124,952	63,636	188,588
Funding for services provided	-	672,545	-	672,545	10,588	-	541,145	-	551,733
Grants & Donations	20,685	19,599	-	40,284	-	24,232	20,033	-	44,265
Other income	-	1,167	-	1,167	-	-	-	-	-
	20,685	824,296	28,371	873,352	10,588	24,232	686,130	63,636	784,586
Analysis by fund									
Unrestricted funds - general	19,343	803,530	28,371	851,244	-	22,502	666,097	63,636	752,235
Restricted funds	1,342	20,766	-	22,108	10,588	1,730	20,033	-	32,351
	20,685	824,296	28,371	873,352	10,588	24,232	686,130	63,636	784,586

5 Payroll income

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
Payroll fees from members	48,549	47,794
Payroll fees from non-members	38,441	29,625
Payroll income	86,990	77,419

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	4,833	2,944

7 Other income

	2024 £	2023 £
Net loss on disposal of tangible fixed assets	-	(163)
Other income	297	190
	297	27

8 **Charitable activities**

	Support for Settings 2024	PATA Managed Groups 2024	Training Project 2024	Payroll Project 2024	Total 2024	Total 2023
	£	£	£	£	£	£
Staff costs	37,407	652,808	36,080	60,947	787,242	749,479
Depreciation and impairment	1,481	13,171	1,937	2,621	19,210	18,905
Restricted direct costs	1,553	-	-	-	1,553	7,015
Bad debt expense	-	-	-	-	-	2,066
Project costs	745	38,700	459	6,691	46,595	41,846
External tutors	-	-	12,411	-	12,411	28,197
	41,186	704,679	50,887	70,259	867,011	847,508
Grant funding of activities (see note 9)	850	-	-	-	850	1,000
Share of support costs (see note 10)	12,616	45,611	16,498	22,320	97,045	100,190
Share of governance costs (see note 10)	1,752	6,336	2,292	3,100	13,480	10,064
	56,404	756,626	69,677	95,679	978,386	958,762
Analysis by fund						
Unrestricted funds - general	45,635	724,703	67,852	93,209	931,399	
Unrestricted funds - designated	1,396	7,794	1,825	2,470	13,485	
Restricted funds	9,373	24,129	-	-	33,502	
	56,404	756,626	69,677	95,679	978,386	

9 Grants payable

	Support For Settings 2024	Support For Settings 2023
	£	£
Grants to institutions:		
Other	850	1,000

10 Support costs

	Support costs	Governance costs	2024	2023
	£	£	£	£
Rent	41,568	-	41,568	45,146
Copier charges & leasing	2,821	-	2,821	3,927
Telephone	6,706	-	6,706	6,599
Postage & stationery	6,017	-	6,017	5,623
IT Support	14,247	-	14,247	12,210
Repairs & premises costs	12,505	-	12,505	12,214
Conferences & training	226	-	226	546
Insurance	7,469	-	7,469	7,385
Memberships & subscriptions	1,861	-	1,861	2,275
Sundry costs	3,625	-	3,625	4,265
Audit fees	-	7,440	7,440	4,958
Accountancy	-	3,284	3,284	2,533
Legal and professional	-	757	757	701
Bank charges	-	1,999	1,999	1,872
	97,045	13,480	110,525	110,254
Analysed between				
S4S	12,616	1,752	14,368	16,539
PMG	45,611	6,336	51,947	51,820
Training	16,498	2,292	18,790	17,640
Payroll	22,320	3,100	25,420	24,255
	97,045	13,480	110,525	110,254

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	7,440	4,958
Depreciation of owned tangible fixed assets	19,210	18,905
Loss on disposal of tangible fixed assets	-	163

12 Trustees

Trustees were reimbursed for expenses of £nil in the year (2023 - £55.33). Gifts were purchased for Trustees in the year totalling £20.40 (2023 - £nil).

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Office Based Staff	19	19
PATA @ Elmbridge Under Fives	12	10
PATA @ Penguins	6	6
PATA @ Tiny Tots	5	5
PATA @ Funbusters	7	6
PATA @ Siddington & Kemble	2	3
PATA @ Winchcombe	7	5
Total	58	54

Employment costs	2024 £	2023 £
Wages and salaries	736,076	706,510
Social security costs	38,760	32,618
Other pension costs	12,406	10,351
	787,242	749,479

There were no employees whose annual remuneration was £60,000 or more.

Remuneration of key management personnel

The remuneration of the 3 key management personnel (2023 - 3), is as follows:

	2024 £	2023 £
Aggregate compensation	125,043	125,261
	125,043	125,261

14 Other expenditure

	Unrestricted designated funds 2024	Unrestricted designated funds 2023
ECC Transition fund	1,073	1,101
CPD fund	6,188	3,639
Refurb fund	586	399
	7,847	5,139

15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

16 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 September 2023	183,071
Additions	3,364
At 31 August 2024	186,435
Depreciation and impairment	
At 1 September 2023	132,935
Depreciation charged in the year	19,210
At 31 August 2024	152,145
Carrying amount	
At 31 August 2024	34,290
At 31 August 2023	50,137

17 Stocks

	2024 £	2023 £
Finished goods and goods for resale	402	789

18 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	4,761	5,318
Other debtors	795	-
Prepayments and accrued income	8,071	8,093
	13,627	13,411

19 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		11,161	9,919
Deferred income	20	4,665	5,695
Trade creditors		2,515	4,225
Other creditors		5,469	115
Accruals		27,211	19,204
		51,021	39,158

20 Deferred income

	2024	2023
	£	£
Movements in the year:		
Deferred income at 1 September 2023	5,695	27,283
Released from previous periods	(5,695)	(27,283)
Resources deferred in the year	4,665	5,695
Deferred income at 31 August 2024	4,665	5,695

The trustees consider the above grants and funding as deferred income on the basis the entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet.

Deferred income comprises of £4,665 (2023 - £5,695) received for trainings courses due to be completed after the reporting date.

21 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	12,406	10,351

21 Retirement benefit schemes **(Continued)**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds					Movement in funds			
	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 1 September 2023	Incoming resources	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£	£	£	£	£
EYPP (Pupil Premium)	6,469	8,675	(9,634)	-	5,510	10,699	(10,543)	-	5,666
Fundraising	8,287	6,355	(7,568)	-	7,074	8,400	(11,359)	1,000	5,115
Group Support & Development Fund	28,579	1,730	(6,950)	-	23,359	1,342	(9,373)	-	15,328
GEM Project	4,354	10,588	(11,426)	(3,516)	-	-	-	-	-
HSBC Grant	-	5,004	(2,743)	-	2,261	-	(560)	-	1,701
Build Back Better Grant	-	-	-	-	-	500	(500)	-	-
EYITT Funding	-	-	-	-	-	1,167	(1,167)	-	-
	47,689	32,352	(38,320)	(3,516)	38,204	22,108	(33,502)	1,000	27,810

Please refer to the Trustee Report for additional information.

23 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 September 2022	Resources expended	Balance at 1 September 2023	Resources expended	Transfers	Balance at 31 August 2024
	£	£	£	£	£	£
Sinking fund	35,000	-	35,000	-	-	35,000
Refurbishment fund	61,007	(13,440)	47,567	(14,070)	(1,000)	32,497
ECC Transition fund	7,900	(1,101)	6,799	(1,073)	-	5,726
CPD fund	18,931	(3,639)	15,292	(6,189)	-	9,103
	122,838	(18,180)	104,658	(21,332)	(1,000)	82,326

Please refer to the Trustee Report for additional information on the funds.

24 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2024 are represented by:								
Tangible assets	6,743	18,510	9,037	34,290	9,926	29,788	10,423	50,137
Current assets/(liabilities)	218,650	63,816	18,773	301,239	203,375	74,870	27,781	306,026
	225,393	82,326	27,810	335,529	213,301	104,658	38,204	356,163

25 Operating lease commitments

Lease

At the reporting end date the lease payment for Elmbridge Children's Centre for 2022-23 and 2023-24 had not been invoiced for by GCC whilst the lease was under review. Expected lease payment due for each financial year were £8,800 per annum, which has been included in accruals. As the lease is still under review, no commitment has been made for future periods that requires disclosure.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases agreed verbally for the Winchombe setting, which fall due as follows:

	2024 £	2023 £
Within one year	3,960	-
Between two and five years	15,840	-
In over five years	15,840	-
	35,640	-

26 Related party transactions

During the year the charity charged fee income to a related party of £2,131 (2023 - £nil). At the reporting period end, £329 was owed to the charity (2023 - £nil).

PATA (UK)

England & Wales - Charity number 1124222

Accounts

Charity registration number 1124222

Company registration number 06541176 (England and Wales)

PATA (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Heaton-Jones	
	A Williams	
	L Woore, nee Adler	
	D Jones	
	N Cranfield	
	S Allen	(Appointed 17 January 2023)
	J P Griffin	(Appointed 17 January 2023)
	H J Walker	(Appointed 14 March 2023)
Chair	K Heaton-Jones	
Chief Executive	P Hayball	
Treasurer	L Woore, nee Adler	
Secretary	P Hayball	
Charity number	1124222	
Company number	06541176	
Principal address	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Registered office	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR	
Auditor	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester Gloucestershire GL1 2EZ	
Bankers	National Westminster Bank 21 Eastgate Street Gloucester GL1 1NH	

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 31 August 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "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 2015).

Structure, governance and management
The charity was incorporated by guarantee on 20 March 2008. It has no share capital and is a registered charity. The guarantee of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

K Heaton-Jones	
A Williams	
L Woore, nee Adler	
D Jones	
N Cranfield	
S Allen	(Appointed 17 January 2023)
J P Griffin	(Appointed 17 January 2023)
H J Walker	(Appointed 14 March 2023)

Recruitment & Appointment of Trustees
Trustees are recruited from the PATA (UK) (herein referred to as PATA) membership. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest.

Trustee induction & Training
PATA has an established trustee induction programme. New trustees meet with key staff members and are given relevant publications. Training (both internal and external) is provided for Trustees as required.

Organisational structure & decision making
All the main decisions concerning significant developments for the organisation are discussed and ratified at Board of Trustee meetings. Decisions with financial impact need approval of Trustees. Decisions on the day to day running of the organisation are taken by the Chief Executive and Chair of Trustees.

Related parties
PATA membership consists of both early years and childcare settings and individuals. All members are autonomous from PATA.

Review of risks
PATA regularly reviews the strengths, weaknesses, opportunities, and threats to its business. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Key risks are identified in the detail of this Trustee's report.

Objectives and activities

The Charity's Aims
More children and families benefit from PATA supporting high quality community learning, play and early years education.

The Charity's objects ("the Objects") are ;

* to enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community groups; and

* to encourage the formation of groups offering appropriate play, education and care facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of these groups, ensuring that such groups offer opportunities for all children and young people whatever their race, culture, religion, means or ability and offering continuing support, encouragement and help to these groups; and

* to encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs.

Public Benefit Statement
The trustees have considered their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and believe that PATA offers a Public Benefit by :

* offering support and advice and appropriate services to it's member settings, including to the parent committees who oversee and support many of them;

* offering high quality training and development opportunities to practitioners working with children and parents where appropriate; and

* offering small grants to improve both the physical environment of charitable childcare settings and skill level of those working with the children.

The benefits of these services and support are measured via regular user surveys and feedback received along with the continued and improved sustainability of the voluntary and community early years settings in Gloucestershire.

Main objectives for 2022-23
To offer a range of accessible, responsive, information advice and guidance (IAG) services to member settings, their staff, and volunteers by offering online resources and newsletters. IAG will also be offered to learners and organisations through a phone helpline, email/online contacts, or face to face.

To deliver specialist support services and projects that respond to the needs of settings working with children and young people which include specific services to PATA members and a payroll service.

To develop the PATA Managed Groups' (PMG) infrastructure, administration, and team skillset to ensure their sustainability and provide the foundation for potential future acquisitions.

To provide high quality training and development opportunities for those working or intending to work in the Children and Young People's sector, by running non-accredited short courses and workshops.

To participate in partnerships and initiatives that focus on enhancing support for early years providers and/or giving them a voice on issues and shared concerns, amplifying the voices of our members by advocating for them on behalf of the sector with decision makers both locally and nationally.

To continue to work in partnership with Gloucestershire County Council (GCC) and other relevant Voluntary and Community Sector (VCS) organisations and take part in and encourage others to respond to research and consultations.

To undertake planned programmes of work that focus on PATA's own development and continuous improvement. We will seek to develop our quality improvement programme and monitoring and evaluation framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the organisation should undertake.

Statement of Grant Making Policies

The 'Group Support and Development Fund' (formally Groups in Need Fund) is financed from donations as and when they are received. This offers grants under three headings; Emergency, Development and Upskilling. These categories enable a broad and strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs.

PATA has continued to support groups in need, and particularly those at crisis point following serious complaints, safeguarding or staffing issues by providing specialist HR and management support which has included attendance at key meetings and ongoing specialist telephone support.

Investment activities

Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in business reserve accounts to optimise the interest receivable and protection available through the Financial Services Compensation Scheme.

Volunteers involvment

All major decisions concerning business plans, strategy and finances are taken by charity trustees within the Board of Trustees. PATA involves volunteers in building maintenance and gardening in PMG settings, parent fundraising to support the PMGs and providing HR guidance. Having previously had restrictions on visitors to settings due to Covid-19 we have now started to welcome back a small number of parent helpers and volunteers. We have been able to offer some placements for students registered on Early Years qualifications and we hope to be able to open opportunities more widely again this year.

Partnership Working

As a partner of the Gloucestershire Going the Extra Mile (GEM) project we continued to employ a GEM Navigator/Developer to support participants to move into work, education or training. This project finished in December 2022 at which point the GEM Navigator/Developer contract ended and the role was subsequently made redundant. Access to the Green Impact Scheme through GEM has left a legacy of environmentally friendly behaviours amongst our staff and settings.

We continued to work closely with Facts4Life, promoting delivery of their courses specifically for Early Years through our own settings and Members. Facts4Life is a charity in Gloucestershire funded by the NHS Gloucestershire Integrated Care Board and their aim is to promote a new way of thinking about health which promotes resilience.

We participate in the Best Start in Life Group, which is a Government initiative and facilitated through GCC, to ensure that Early Years challenges are raised with key sector influencers at GCC and across the county.

We follow and support the VCS Alliance in Gloucestershire, sharing knowledge and expertise in the Early Years field as appropriate.

PATA Managed Groups (PMG)
The biggest influences on the PMG budgets remain child numbers and staffing costs.

Two to three years on from the height of the Pandemic we had expected to see a return to pre-Covid levels of attendance at our settings. Whilst we didn't see full closures due to Covid we continued to see disruptions due to Covid-related staff illness. Pressures created by staff absence in the PMGs meant that Head Office staff including the Early Years Lead and PMG Support Officer were required to spend a lot of time in settings to help keep them open by working within ratios. This meant these roles were necessarily deprioritised.

Child numbers remained low during the year as changes to the working culture, post-Covid, saw more parents working from home and therefore choosing for their children to attend only Nursery Education Funded (NEF) hours. This was exacerbated by the cost-of-living crisis as many parents were unable to afford additional hours, over the NEF hours.

Due to the inadequate funding rates in the Early Years sector it's essential that we have additional fee-paying hours to balance staffing costs. This together with a recruitment crisis in the sector, saw many experienced staff leave due to Covid fatigue and for better paid work in other sectors for example retail and elderly care. Again due to the inadequate funding rates in the Early Years sector it is difficult to compete with staff payrates in other sectors. There is very much a reliance on staff seeing their roles as a vocation, but the cost-of-living crisis is making this very difficult. It was therefore necessary in some settings to retain more staff than child ratios determined to ensure we could increase child numbers as demand grew throughout the academic year and beyond.

One of the biggest challenges seen this year was the unprecedented rise in the National Living/Minimum Wage (NLW) rate which saw staffing costs in April jump considerably higher than the rise in the NEF funding rates. For many staff their hourly rate of pay is indexed by the NLW. The increase from £9.50 to £10.42 per hour rippled through the entire payroll in order to meet mandatory NLW rates and to maintain a differential for seniority of roles; this significantly impacted budgets and skewed previous budget forecasts for the year.

Once the NLW and NEF funding rates were known it was clear we were facing a very difficult year. We were already feeling the impact of increased costs of snack, resources, cleaning, premises etc. and decided to ask for our parent's assistance in giving voluntary donations as we are not allowed to charge top-up fees for funded hours only, due to the NEF Providers Agreement. This was a difficult decision to make as we knew that many parents were struggling, and we were very grateful to the parents who valued their setting and were in a position to help us.

Due to a combination of low child numbers and a difficulty in recruiting an Early Years Manager we took the difficult decision to close PATA @ Siddington & Kemble at the end of the Summer Term. PATA @ Siddington & Kemble had been part of the PATA family for 5 years, having joined us as Kemble Playgroup when the committee were all leaving. It was a rocky road right from the start as Kemble School, where the setting was originally based, decided they needed their premises back. We found new premises at Siddington Village Hall, established the new setting PATA @ Siddington and Kemble and continued to offer provision in the area for the benefit of local children and families for a further 5 years, something we are very proud of.

Another huge and ongoing challenge is the number of children presenting with additional needs, some of which is attributable to their very early formative years being spent during the Pandemic. For many children this had a negative effect on their speech, language, personal independence, social and emotional skills thus impacting their whole early years development. This results in more children requiring lower ratio support and in some cases 1:1 support which is not funded for the vast majority of children. This in turn puts additional pressure on all staff who are striving to help all children be the best they can be.

In the course of the year we had Ofsted inspections at PATA @ Tiny Tots and PATA @ Winchcombe Early Years. We worked hard throughout the year to develop our Curriculum and support our staffing teams to ensure our children received education and care that enabled them to be the best they can be. We were delighted to finish the academic year receiving strong Good outcomes for both settings.

PATA staff continue to provide the majority of the administrative support for the settings and are working with the managers to standardise policies, procedures, documents and forms to make the provision sustainable for the future. This work continues to enable the PATA office team to provide key support to all groups in our membership through working directly with staff to identify and share best practice across the county and to lead by example. All PMG policies were reviewed over the summer period with updates made as required.

The proposed move for a further member setting to become a PMG was halted initially due to the Pandemic. However due to the time lapse since the initial vote, and a renewed interest from new parents within this setting, they were able to find a strong parent-led committee. A further vote at their AGM in the 2022-23 academic year confirmed that their position had changed and, with full PATA support, they decided not to pursue becoming a PMG.

Each setting has an individual website set up with a standardised PATA template, but with information specific to the setting. This links from the setting pages on the PATA website and is also linked from their Facebook pages. Each setting also has an open Facebook page for marketing purposes and a closed Facebook page to share photos and information with current families. Winchcombe also have an Instagram page which they keep updated regularly.

PMG staff attendees accounted for 179 places on PATA training courses, contributing to their personal development and enhanced practice/Continuing Professional Development (CPD). This is in addition to the mandatory training (First Aid, Safeguarding etc) and online self-directed short courses through NoodleNow.

PATA @ Winchcombe Early Years, with the help of a parent, were successfully granted £5,003 from HSBC Bank to purchase indoor, outdoor and forest school learning resources for the benefit of all children at the setting. This has been well received by all and our thanks go to the parent and HSBC for making this possible.

We were grateful to Gloucestershire County Council Early Years Team for providing a sufficiency grant for PATA @ Penguins to enable us to trial extended opening hours from 8am to 4pm above our core hours of 9am to 3pm. This has helped us to attract new children and families to the setting who have used the extended hours to enable them to work flexibly without needing to pay for full daycare. We will be extending this trial to other PMGs during the coming academic year as we recognise many parents need wraparound care to enable them to work and limit their childcare costs.

Strategic decisions are made in conjunction with PATA Trustees for the purpose of ensuring community playgroups remain viable and that foundations are put in place to ensure we are able to save other settings at risk if necessary.

Training and Development

PATA training continued to deliver training to individuals and Early Years Settings/Schools both throughout the UK and globally to many British International Schools who want to access high quality relevant training.

Most of our courses continued to be delivered via Zoom which has allowed us to both deliver training internationally and use trainers from around the UK without the necessity for factoring in high travel and accommodation costs. This has enabled us to keep our training course prices as competitive as possible.

During 2022-23 we ran 53 courses with 1,009 participants attending:

- General (advertised courses) – 42 courses with 812 participants attending
- Bespoke – 11 courses with 197 participants attending

This year we saw a reduction in participants of 38% which we know from our Training surveys is due to the economic factors affecting many settings. This is due to the lack of adequate funding, higher staffing costs (due to NLW increases) and the impact of the cost-of-living crisis on rents, utilities and cost of resources, as seen in our own settings. This has meant that many settings have only been able to afford mandatory training although they are very well aware of the need for CPD training to enhance practitioner skills.

Our in-house team continued to offer online network meetings to allow managers and senior staff from PATA member settings to 'network' and talk through issues with their peers. We are now offering these for free as part of their membership subscription. We also offered Coffee Evening Clinics for Committee members, HR Clinics and Parent support sessions with School Transitions.

We continued our partnerships with 2nd Chance for Paediatric First Aid training and Facts4Life.

Our partnership with NoodleNow grows stronger with many member settings taking advantage of the package we can offer. This enables us to offer discounted access to all of our members and our own staff.

We completed a training survey with our members and gave them an opportunity to highlight areas which they would like covered in the forthcoming year. Based on the results of this we will be offering 'PATA Pocket-Sized' (shorter bitesize) courses in the following year at a cheaper price to allow more practitioners to attend training, which is affordable for the settings.

We continue to look to secure funding for further learning opportunities aiming to help learners to take the next step into volunteering or work in the childcare sector.

Support the development of early years and childcare settings

We continued to provide a membership service to 169 playgroups, toddler groups, nurseries, out of school clubs, children's centres, childminders and individuals throughout Gloucestershire and its borders, which includes providing information, advice and guidance on running effective groups, a job vacancy advertising service, subsidies on training, a Group Support and Development Officer and grant giving scheme, together with our long-established and well respected PATA Payroll Service. We continue to attract members from outside of Gloucestershire who are keen to benefit from the support PATA offers.

Our vacancies service posted 163 individual jobs for 67 different member settings onto our own website during the year. This is a 17% increase in jobs advertised on the previous year which may reflect the difficulties of recruitment and retention in the sector. Due to our partnership with GlosJobs these were also posted automatically on the GlosJobs website free of charge. This saves settings £35+VAT per job advertised. Jobs are also advertised on a Facebook 'round-up' post each week.

In the summer term we rebranded the Groups in Need Grant programme as the Group Support and Development Fund (GSDF) to distribute funds from the Groups in Need Fund. This continues to offer grants, now in three distinct areas; Emergency, Development and Upskilling. These categories enable a broader and more strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs. The re-brand was completed following feedback that some settings were discouraged from applying as they felt that they weren't a 'group in need', particularly where the money was under the Development or Upskilling section. One group requested and received a grant in this academic year.

In addition to this we started the two-year project from September 2022 to offer Charitable member settings one visit per year from a dedicated support officer, funded from the GSDF. This enabled us to reconnect with member settings and offer them much needed face to face support from a qualified and experienced Early Years professional. The visits were extremely well received and by focusing on settings who were due Ofsted in the academic year we were able to help at least 6 to achieve a Good or Outstanding outcome within a week of our visit. It also enabled us to learn and share ideas and good practice from member settings that we visited.

We continued to support members with 14 email briefings covering everything from legislative changes, sector updates and support and advice. We also made 5 blog posts on specific topics, with more planned for next year. As well as being emailed to all PATA members these are posted on the website in the Member's Area, providing a back catalogue of information for members to draw on.

Our advice line and email help-desk services were invaluable to our members dealing with a large volume of enquiries split by email and direct phone calls, mainly from registered childcare providers, playgroups or nurseries with some also from toddler groups and out of school/holiday clubs. These dealt with significant issues of which 25% related to human resources, 23% governance, 17% legislation as well as financial concerns. Many groups were provided with immediate advice and/or signposting.

Our website continues to attract both returning and new visitors. The Home page, Training Course Calendar page and the Job Vacancies pages continue to be the most active with over 13,000 views on the Job Vacancies page alone. Overall total page views for the year are above 72,000.

Our Facebook page remains our primary source of social media engagement and provides members and the wider early years community with valuable up to date information. We post all sector related updates from Government and relevant regulatory bodies, as well as articles on current topics and ideas for improving practice. We also use it to advertise upcoming training and provide a weekly round-up of job adverts. Over the year we published 351 posts and our organic reach was over 20,000. Over the summer we again posted daily activities which settings could share with families to keep children occupied. We have spent a very small amount on boosting posts which either might bring in revenue or are related to recruitment. When we do this, we make use of Facebook offers to maximise our spend. We are looking at other social media platforms to increase our reach and remain relevant.

We continue supporting and encouraging member groups to adopt the updated PATA Group Constitution and are working with GCC to identify previous PATA member groups that may still be using and relying on the now outdated historic version. We also continue to monitor the need for other types of charitable set-up for settings but maintain that for the majority of our members, the current format is the most suitable.

PATA Payroll Service

The PATA Payroll Service continues to be valued by its clients and numbers have increased from 215 to 229 regular clients, processing on average 848 employees per month. Some new clients have balanced out the playgroups which have closed who were payroll clients. Clients consist of 72 Member settings, predominantly pre-school groups and 157 Non-Member clients made up of 145 parish and town councils, 8 other charities and 5 small businesses/community cafes. Just over 40% of our clients now benefit from a move to Sage Cloud, which is an online storage 'cloud' that allows employees' access independently to view their monthly payslips and their annual P60's.

As well as our member clients receiving the PATA support for settings briefings, we produce supplementary payroll related briefings for all our clients. For many member settings where a sole administrator, treasurer or manager oversees the payroll side of their business, the support of the PATA Payroll team is vital.

Elmbridge Children's Centre

To provide security for PATA @ Elmbridge Under Fives, PATA took over the lease of Elmbridge Children's Centre during Gloucestershire's 2016 decommissioning plan for Children's Centres. PATA @ Elmbridge Under Fives continued to run with an additional room for Rising 3's and offer a Stay & Play session in the Children's Centre for babies, toddlers, and their parents, which is run by members of the setting team.

The lease is now up for renewal, and we are currently in discussions with GCC as they want us to take on full responsibility for the building and any associated costs.

Provide a voice for PATA members and the wider VCS on external partnerships

PATA have regular contact with Gloucestershire County Council (GCC), as well as other relevant VCS organisations across the county to provide information exchange on behalf of our members. We use our knowledge and influence at County level to ensure the voice of the sector is heard and help member groups to feel less alone and more supported. This was particularly relevant this year when championing the need for prompt payment to all Early Years settings in the county of the underspend in the early years budget, together with pushing for a full increase on the headline rate for NEF funding, to be confirmed as quickly as possible to enable settings to budget for future terms. This was imperative as soon as it was known how significant the increase in NLW was going to be and the potential this had to force some settings to consider closure.

We were invited to attend an Early Years Conference organised by GCC where we had a stand and advertised PATA's support and services available.

We have regular conversations with GCC's Head of Early Years & Early Years Manager which allow us to communicate the needs of the sector. The PATA CEO and PMG Managers are also very actively involved in working parties looking at new support tools the county wants to bring in for Early Years settings. This ensures they are as useful and relevant as possible.

CEO involvement in the Best Start in Life Group has opened up additional opportunities to champion the needs of the sector and the support that PATA can offer.

We reach out to local MPs to discuss the difficulties faced in the Early Years sector and following a meeting with Siobhan Baillie (MP for Stroud) she went on to reference PATA in her speech to a House of Commons Select Committee.

In the summer term we met with the local MP for Gloucester (Richard Graham) taking the opportunity to explain the budgeting issues settings have when in July there was still no confirmation of funding rates for September. We continued to express concerns over the debate about the relaxation of ratios which may be seen as a cost saving measure but increases pressure on staff, reduces the quality of education and care that can be given to the children and creates a false expectation from parents that fees will be reduced. We will continue to campaign with our local MPs for the good of the Early Years sector.

Initial talks were held with Morton Michel about ongoing sponsorship for PATA and the possibility of joining their Passive Introducer scheme which would provide discounts for our members.

Identify measures to improve organisations effectiveness and efficiency
We have begun work on updating the PATA Business Pack for relaunch in the next academic year. This will give member settings the tools to deal with many of the queries that we get through Support for Settings and also help them to improve their own organisations. It will also bring an opportunity to increase revenue through sales of the pack and accompanying documents.

We have continued to invest in our IT infrastructure including additional dual screens for staff members and continuing to replace old laptops to enable staff to work more effectively.

We value our staff teams highly and whilst having limited funds as a charity we recognise the importance of providing staff benefits in order to improve their personal circumstances, improve professional practice and help with staff retention. Our benefits include:

- Enhanced holiday for long service (one additional day's leave during term time after 2 and 4 years continuous service)
- Christmas shopping afternoon (one half day's paid leave to be taken in October/November)
- Mid-year staff celebration payment (budget of £10 per head for all those attending an event arranged for each setting/team)
- Staff Christmas party payment (budget of £20 per head for all those attending an event arranged for each setting/team)
- Attendance at high quality CPD training events and access to NoodleNow & Flick for self-directed learning.

We continued our staff recognition programme with our Outstanding Achievement award. We extended this to include annual awards in key categories to recognise the hard work and dedication of members of our PATA team.

We support all staff with CPD training through our own training programme, and by supporting them to access other relevant training. This year we were pleased to support Head Office and PMG staff (who are not already qualified) to complete accredited training as follows:

- Level 2 Early Years Practitioner
- Level 3 Early Years Educator
- Level 3 SENDCo
- Level 2 Certificate in Information Advice & Guidance
- Level 2 in Digital Marketing
- 2 x Payroll Diplomas
- 2 x Level 2 Certificate in Understanding Mental Health First Aid & Mental Health Advocacy in the Workplace

Two further staff are enrolled on L3 Early Years Educator programmes (one as an apprentice) and another on L3 Forest School Training which they will complete in the coming year.

Our Wild Apricot membership database and training course management system continues to be used and we keep abreast of system upgrades to capitalise on any further efficiency and cost savings these can bring. We are constantly updating our website and looking for ways to provide additional support and tools for both our members and our wider audience through its mobile-friendly content.

The Head Office team continue to have the option to work in a hybrid way, working half of their hours from home as well as being in the office. We continued to be a preferred and trusted source of information for our members through our regular briefings, blog posts and our email and telephone support.

Fundraising Performance
PATA continues to source and apply for funding for specialist projects that support the development of early years and childcare settings.

Most of PATA's activities are funded through partnership contracts, nursery education funding and charges for services provided or membership fees. Traditional fundraising from the general public represents only a very small part of the charity's income and usually originates through the PATA Managed Groups where they fundraise locally for improvements to their own settings.

There were no instances to comply with Fundraising standards, nor any complaints received.

Consideration of factors within & outside the Charity's control
The Early Years sector is at crisis point for many reasons primarily due to financial issues relating to the Nursery Education Funding (NEF) rates and National Living / Minimum Wage. These are fundamental to every Early Years setting's budget and impact greatly although are completely out of individual setting's control. This is compounded by the lack of notice of funding rate changes and having to be reactive to Living Wage increases.

Low wages within the sector, together with the impact of the cost-of-living crisis has been the main contributory factor in the recruitment crisis in the Early Years sector. Early Years relies very much on staff seeing their role as vocational and many practitioners and managers have been forced to make the difficult decision to leave the sector due to financial reasons. Repeated recruitment is costly in terms of time, money and resources, adding further financial pressure to the business.

The cost-of-living crisis and parents being eligible for 30 hours funding impacted the number of additional sessions parents were paying for. This was a contributory factor in the overall income reducing in this financial year. By contrast, necessary expenditure on overheads increased significantly due many suppliers raising their costs in line with inflation (in some cases this was as much as 13.4%).
We have seen more parents waiting for their children to become eligible for 3-year-old funding rather than paying for sessions while their children are still two years old. Many parents deferred their children's start dates, often at short notice, which in turn contributed to higher staff costs due to the need to retain staff to meet demand later in the academic year.

The additional bank holidays for the Queen's funeral and the subsequent King's Coronation resulted in the loss of two days parent's fees income, as the settings were forced to close, but staff wages still had to be paid.

All of these factors resulted in a significant variation between actual fee income received and the estimates in our well-established and usually accurate forecasting model for the year.

Financial review

Policy on reserves

PATA holds reserves based on a realistic assessment of need. The purpose of reserves is to provide security and stability to the association and enable PATA to meet its legal obligations in the event of having to dissolve.

At the year end, PATA held total funds of £356k (2022: £455k). Of this, £38k is restricted (2022: £48k), £105k is designated (2022: £123k) and £213k is unrestricted (2022: £284k). The charity has total free reserves of £203k (2022: £272k).

It aims to keep the equivalent of six month's core running costs in unrestricted funds so that the money can be called upon in times of short-term cash flow difficulties. It aims to retain enough money to carry out its legal obligations in the event of it having to close which includes, salary payments to cover notice periods, obligations to staff for redundancy costs, any payments required to terminate leases and similar contracts.

At the end of each financial year, the CEO, Board of Trustees, and the Finance Manager review the amount of money held in reserves.

Consideration of Surplus/Deficit

In the financial year 2022-23 we saw a significant reduction in our income. This came from several areas across the business. In the previous financial year, we had a £68k grant under the Kickstart scheme which ended in summer 2022. Income from PMGs was also significantly lower than previously (£68k) mainly due to lower children numbers and fewer parents paying additional sessions. Training income also decreased by £49k as our partnership with Odyssey Teaching School Hub ended and Flintshire Local Authority did not have funding to further commission additional training that they indicated would be expected. Income from the GEM project was reduced as it ended in December 2022.

Expenditure during the year decreased by £27k overall but staffing costs were slightly increased due to the necessity of keeping staff during the recruitment crisis and the large increase in National Minimum Wage.

In the financial period 2022-23 PATA made a deficit of £-98,656 (Financial year 2021-22: surplus of £74,629).

Principle funding sources

PATA main income sources for 2022-23 were:

- PATA Managed Groups – Nursery Education Funding (NEF) and Parent Fees
- Payroll service fees (Split by member and non-member clients)
- Membership fees
- Individual training course fees
- Bespoke training course fees

Other funding sources for 2022-23 were:

- GEM Project
- Morton Michel Donation
- HSBC Community Grant
- GCC Early Years Sufficiency Grant

NEF and Parent Fees received termly for the PATA Managed Groups are used to provide nursery education for the children of each setting in line with the principles and practices of the Statutory Framework for the Early Years Foundation Stage.

A Sinking Fund of £35,000 existed towards any costs incurred from the PATA Managed Group premises we have responsibility for. There was no expenditure against this fund in 2022-23 therefore a decision was made to maintain this level and start 2023-24 with £35,000.

A Refurbishment (designated) Cash Fund of £28,259 existed for PATA and the PATA Managed Groups towards redecoration, replacement of infrastructure, equipment and furnishings which may be needed over and above any localised fundraising efforts.

During the year we completed the refurbishment of PATA @ Funbusters which had been delayed due to Covid-19 and manager changes, new cookers, and dishwasher for PATA @ Elmbridge Under 5s and have purchased laptops to enable key staff to work more efficiently. This totalled £9,726, leaving a balance of £18,533.

The Continuing Professional Development Training Bursary (designated fund) was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This year it gave opportunities for PMG staff to attend "Wonder of Woodwork", "Developing Number Sense", "Is it Me? Impact on Child Behaviours" and for PMG Managers to attend "Outstanding Leadership in Early Years" training. A total of £3,638 was spent, leaving a balance of £15,292.

The Elmbridge Children's Centre Transition (designated) Fund is used to cover the rates cost each year. Total cost of £1,101, leaving a closing balance of £6,799.

The PATA Group Support and Development (restricted) Fund received income of £1,730 from a closing member setting. We awarded one grant for £1,000 and funded a Support Officer to visit charitable member settings. Total cost of £6,950, leaving a closing balance of £23,359.

Other grants and contracts awarded as above have enabled PATA to succeed this year in its key objectives.

Specifically, PATA has employed staff, purchased consumables, occupied an office base and six PATA Managed Group setting buildings to carry out its aims and objectives.

Auditor

In accordance with the company's articles, a resolution proposing that Griffiths Marshall be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.



K Heaton-Jones
Chair
Dated: 30 January 2024

PATA (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are also the directors of PATA (UK) for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PATA (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PATA (UK)

Opinion

We have audited the financial statements of PATA (UK) (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to PATA (UK) and the industry in which it operates and, considered the risk of acts by Management and Trustees of PATA (UK) which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006, Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF PATA (UK)

Use of our report

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

Griffiths Marshall

30 January 2024

Chartered Accountants
Statutory Auditor

Beaumont House
172 Southgate Street
Gloucester
Gloucestershire
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:									
Donations, grants and memberships	2	269	-	-	269	1,495	-	-	1,495
Charitable activities									
GEM Project	3	-	-	10,588	10,588	-	-	26,888	26,888
Support For Settings	3	22,502	-	1,730	24,232	19,875	-	11,396	31,271
KickStart Scheme	3	-	-	-	-	-	-	68,302	68,302
PATA Managed Groups	3	666,097	-	20,033	686,130	717,488	9,000	27,642	754,130
Training & Induction Fees	3	63,636	-	-	63,636	112,925	-	-	112,925
Payroll income	4	77,419	-	-	77,419	69,681	-	-	69,681
Investments	5	2,944	-	-	2,944	163	-	-	163
Other income	6	27	-	-	27	1,980	-	-	1,980
Total income		832,894	-	32,351	865,245	923,607	9,000	134,228	1,066,835
Expenditure on:									
Charitable activities	7	907,401	13,041	38,320	958,762	862,134	11,138	112,623	985,895
Other expenditure	12	-	5,139	-	5,139	-	6,311	-	6,311
Total expenditure		907,401	18,180	38,320	963,901	862,134	17,449	112,623	992,206
Net (outgoing)/incoming resources before transfers		(74,507)	(18,180)	(5,969)	(98,656)	61,473	(8,449)	21,605	74,629

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Net (outgoing)/incoming resources before transfers		(74,507)	(18,180)	(5,969)	(98,656)	61,473	(8,449)	21,605	74,629
Gross transfers between funds		3,516	-	(3,516)	-	(28,604)	30,000	(1,396)	-
Net (expenditure)/income for the year/ Net movement in funds		(70,991)	(18,180)	(9,485)	(98,656)	32,869	21,551	20,209	74,629
Fund balances at 1 September 2022		284,292	122,838	47,689	454,819	251,423	101,287	27,480	380,190
Fund balances at 31 August 2023		213,301	104,658	38,204	356,163	284,292	122,838	47,689	454,819

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**14**		50,137		51,343
Current assets					
Stocks	**15**	789		486	
Debtors	**16**	13,411		18,761	
Cash at bank and in hand		330,984		440,188	
		345,184		459,435	
Creditors: amounts falling due within one year	**17**	(39,158)		(55,959)	
Net current assets			306,026		403,476
Total assets less current liabilities			356,163		454,819
Income funds					
Restricted funds	**19**		38,204		47,689
Unrestricted funds					
Designated funds	**20**	104,658		122,838	
General unrestricted funds		213,301		284,292	
			317,959		407,130
			356,163		454,819

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 30 January 2024

K Heaton-Jones
Trustee

Company registration number 06541176

PATA (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	**24**		(94,286)		95,806
Investing activities					
Purchase of tangible fixed assets		(17,913)		(10,907)	
Proceeds from disposal of tangible fixed assets		51		-	
Investment income received		2,944		163	
Net cash used in investing activities			(14,918)		(10,744)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(109,204)		85,062
Cash and cash equivalents at beginning of year			440,188		355,126
Cash and cash equivalents at end of year			330,984		440,188

1 Accounting policies

Charity information

PATA (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chequers Bridge Centre, Painswick Road, Gloucester, GL4 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

PATA has no endowment funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Incoming resources are deferred when the associated expenditure is specified for a period after the reporting date.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10%-20% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations, grants and memberships

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	269	16
Grants receivable	-	1,479
	269	1,495
Grants receivable for core activities		
Coronavirus SSP Rebate	-	1,479
	-	1,479

3 Charitable activities

	GEM Project	Support For Settings	PATA Managed Groups	Training & Induction Fees	Total 2023	Total 2022
	2023	2023	2023	2023		
	£	£	£	£	£	£
Income from charitable activities	-	-	124,952	63,636	188,588	238,832
Funding for services provided	10,588	-	541,145	-	551,733	665,642
Grants & Donations	-	24,232	20,033	-	44,265	89,042
	10,588	24,232	686,130	63,636	784,586	993,516
Analysis by fund						
Unrestricted funds - general	-	22,502	666,097	63,636	752,235	850,288
Unrestricted funds - designated	-	-	-	-	-	9,000
Restricted funds	10,588	1,730	20,033	-	32,351	134,228
	10,588	24,232	686,130	63,636	784,586	993,516

3 **Charitable activities** **(Continued)**

For the year ended 31 August 2022

	GEM Project	Support For Settings	KickStart Scheme	PATA Managed Groups	Training & Induction Fees	Total 2022
	£	£	£	£	£	£
Income from charitable activities	-	-	-	125,907	112,925	238,832
Funding for services provided	26,888	-	68,302	570,452	-	665,642
Grants & Donations	-	31,271	-	57,771	-	89,042
	26,888	31,271	68,302	754,130	112,925	993,516
Analysis by fund						
Unrestricted funds - general	-	19,875	-	717,488	112,925	850,288
Unrestricted funds - designated	-	-	-	9,000	-	9,000
Restricted funds	26,888	11,396	68,302	27,642	-	134,228
	26,888	31,271	68,302	754,130	112,925	993,516

4 Payroll income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Payroll fees from members	47,794	45,159
Payroll fees from non-members	29,625	24,522
Payroll income	77,419	69,681

5 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	2,944	163

6 Other income

	2023 £	2022 £
Net loss on disposal of tangible fixed assets	(163)	-
Sales of Publications & services	-	1,434
Other income	190	546
	27	1,980

7 Charitable activities

	GEM Project 2023	Support for Settings 2023	PATA Managed Groups 2023	Training Project 2023	Payroll Project 2023	Total 2023	Total 2022
	£	£	£	£	£	£	£
Staff costs	10,361	36,426	612,541	36,975	53,176	749,479	746,445
Depreciation and impairment	-	1,698	12,901	1,813	2,493	18,905	15,638
Restricted direct costs	1,065	5,950	-	-	-	7,015	27,094
Bad debt expense	-	-	2,066	-	-	2,066	(23)
Project costs	-	601	35,065	-	6,180	41,846	49,996
Tutor training expenses	-	-	-	-	-	-	27
External tutors	-	-	-	28,197	-	28,197	41,545
	11,426	44,675	662,573	66,985	61,849	847,508	880,722
Grant funding of activities (see note 8)	-	1,000	-	-	-	1,000	1,250
Share of support costs (see note 9)	-	15,029	47,090	16,030	22,041	100,190	94,570
Share of governance costs (see note 9)	-	1,510	4,730	1,610	2,214	10,064	9,353
	11,426	62,214	714,393	84,625	86,104	958,762	985,895
Analysis by fund							
Unrestricted funds - general	-	53,684	686,990	82,940	83,787	907,401	
Unrestricted funds - designated	-	1,580	7,459	1,685	2,317	13,041	
Restricted funds	11,426	6,950	19,944	-	-	38,320	
	11,426	62,214	714,393	84,625	86,104	958,762	

8 Grants payable

	Support for Settings 2023	Support for Settings 2022
	£	£
Grants to institutions:		
Groups in Need Donations	-	1,250
Other	1,000	-

-

9 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Rent	45,146	-	45,146	42,482
Copier charges & leasing	3,927	-	3,927	3,169
Telephone	6,599	-	6,599	6,265
Postage & stationery	5,623	-	5,623	5,056
IT Support	12,210	-	12,210	11,030
Repairs & premises costs	12,214	-	12,214	11,559
Conferences & training	546	-	546	1,052
Insurance	7,385	-	7,385	6,620
Memberships & subscriptions	2,275	-	2,275	2,066
Sundry costs	4,265	-	4,265	5,271
Audit fees	-	4,958	4,958	4,750
Accountancy	-	2,533	2,533	2,308
Legal and professional	-	701	701	815
Bank charges	-	1,872	1,872	1,480
	100,190	10,064	110,254	103,923
Analysed between				
S4S	15,029	1,510	16,539	6,498
PMG	47,090	4,730	51,820	82,283
Training	16,030	1,610	17,640	6,785
Payroll	22,041	2,214	24,255	8,357
	100,190	10,064	110,254	103,923

10 Trustees

Trustees were reimbursed for expenses of £55.33 in the year (2022 - £nil).

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Office Based Staff	19	18
PATA @ Elmbridge Under Fives	10	10
PATA @ Penguins	6	6
PATA @ Tiny Tots	5	6
PATA @ Funbusters	6	6
PATA @ Siddington & Kemble	3	4
PATA @ Winchcombe	5	4
Total	54	54

Employment costs	2023 £	2022 £
Wages and salaries	706,510	705,612
Social security costs	32,618	31,947
Other pension costs	10,351	8,886
	749,479	746,445

There were no employees whose annual remuneration was £60,000 or more.

12 Other expenditure

	Unrestricted designated funds 2023	Unrestricted designated funds 2022
ECC Transition fund	1,101	1,050
CPD fund	3,639	1,900
Refurb fund	399	3,361
	5,139	6,311

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 September 2022	165,816
Additions	17,913
Disposals	(657)
At 31 August 2023	183,072
Depreciation and impairment	
At 1 September 2022	114,473
Depreciation charged in the year	18,905
Eliminated in respect of disposals	(443)
At 31 August 2023	132,935
Carrying amount	
At 31 August 2023	50,137
At 31 August 2022	51,343

15 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	789	486

16 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	5,318	7,582
Prepayments and accrued income	8,093	11,179
	13,411	18,761

17 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		9,919	13,392
Deferred income	18	5,695	27,283
Trade creditors		4,225	7,037
Other creditors		115	683
Accruals and deferred income		19,204	7,564
		39,158	55,959

18 Deferred Income

	2023 £	2022 £
Movements in the year:		
Deferred income at 1 September 2022	27,283	23,431
Released from previous periods	(27,283)	(23,431)
Resources deferred in the year	5,695	27,283
Deferred income at 31 August 2023	5,695	27,283

The trustees consider the above grants and funding as deferred income on the basis the entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet.

Deferred income includes additional funding from Gloucestershire County Council of £nil (2022 - £7,903) received for the Autumn term of 2022-2023 and £5,695 (2022 - £19,380) received for trainings courses due to be completed after the reporting date.

19 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Incoming resources	Resources expended	Transfers	Balance at 31 August 2023
	£	£	£	£	£	£	£	£	£
EYPP (Pupil Premium)	2,649	13,176	(9,441)	85	6,469	8,675	(9,634)	-	5,510
Fundraising	6,398	14,466	(12,577)	-	8,287	6,355	(7,568)	-	7,074
Group Support & Development Fund	18,433	11,396	(1,250)	-	28,579	1,730	(6,950)	-	23,359
GEM Project	-	26,888	(22,534)	-	4,354	10,588	(11,426)	(3,516)	-
KickStart Scheme	-	68,302	(66,821)	(1,481)	-	-	-	-	-
HSBC Grant	-	-	-	-	-	5,004	(2,743)	-	2,261
	27,480	134,228	(112,623)	(1,396)	47,689	32,351	(38,320)	(3,516)	38,204

Of the GEM project income, 15% is provided to cover overall overheads. The transfer of £3,516 represents the income towards overheads for the financial year to 31st August 2022 and 31st August 2023.

Please refer to the Trustee Report for additional information.

20 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 1 September 2022	Resources expended	Balance at 31 August 2023
	£	£	£	£	£	£	£
Sinking fund	35,000	-	-	-	35,000	-	35,000
Refurbishment fund	51,507	9,000	(14,500)	15,000	61,007	(13,440)	47,567
ECC Transition fund	8,950	-	(1,050)	-	7,900	(1,101)	6,799
CPD Fund	5,830	-	(1,899)	15,000	18,931	(3,639)	15,292
	101,287	9,000	(17,449)	30,000	122,838	(18,180)	104,658

Please refer to the Trustee Report for additional information on the funds.

21 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:								
Tangible assets	9,926	29,788	10,423	50,137	12,407	32,748	6,188	51,343
Current assets/(liabilities)	203,375	74,870	27,781	306,026	271,885	90,090	41,501	403,476
	213,301	104,658	38,204	356,163	284,292	122,838	47,689	454,819

22 Operating lease commitments

At the reporting end date the lease payment for Elmbridge Children's Centre for 2022-23 had not been invoiced for by GCC whilst the lease was under review. Expected lease payment due for the 2022-23 period is £8,800, which has been included in accruals. As the lease is still under review, no commitment has been made for future periods that requires disclosure.

The charity had no outstanding commitments for future minimum lease payments under non-cancellable operating leases.

23 Related party transactions

Remuneration of key management personnel

The remuneration of the 3 key management personnel (2022 - 3), is as follows.

	2023	2022
	£	£
Aggregate compensation	125,261	129,169

There were no related party transactions in the year (2022 - none).

24 Cash generated from operations

	2023	2022
	£	£
(Deficit)/surpus for the year	(98,656)	74,629
Adjustments for:		
Investment income recognised in statement of financial activities	(2,944)	(163)
Loss on disposal of tangible fixed assets	163	-
Depreciation and impairment of tangible fixed assets	18,905	15,638
Movements in working capital:		
(Increase)/decrease in stocks	(303)	147
Decrease in debtors	5,350	6,892
Increase/(decrease) in creditors	4,787	(5,189)
(Decrease)/increase in deferred income	(21,588)	3,852
Cash (absorbed by)/generated from operations	(94,286)	95,806

PATA (UK)

England & Wales - Charity number 1124222

Accounts

Charity registration number 1124222

Company registration number 06541176 (England and Wales)

PATA (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Heaton-Jones A Williams L Woore, nee Adler D Jones N Cranfield
Chair	K Heaton-Jones
Chief Executive	P Hayball
Treasurer	L Woore, nee Adler
Secretary	P Hayball
Charity number	1124222
Company number	06541176
Principal address	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR
Registered office	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR
Auditor	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester Gloucestershire GL1 2EZ
Bankers	National Westminster Bank 21 Eastgate Street Gloucester GL1 1NH

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "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 2015)"

Structure, governance and management
The charity was incorporated by guarantee on 20 March 2008. It has no share capital and is a registered charity. The guarantee of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

K Heaton-Jones
A Williams
L Woore, nee Adler
D Jones
N Cranfield

Recruitment & Appointment of Trustees
Trustees are recruited from the PATA (UK) (herein referred to as PATA) membership. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest.

Trustee induction & Training
PATA has an established trustee induction programme. New trustees meet with key staff members and are given relevant publications. Training (both internal and external) is provided for Trustees as required.

Organisational structure & decision making
All the main decisions concerning significant developments for the organisation are discussed and ratified at Board of Trustee meetings. Decisions with financial impact need approval of Trustees. Decisions on the day to day running of the organisation are taken by the Chief Executive and Chair of Trustees.

Related parties
PATA membership consists of both early years and childcare settings and individuals. All members are autonomous from PATA.

Review of risks
PATA regularly reviews the strengths, weaknesses, opportunities, and threats to its business. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities
More children and families benefit from PATA supporting high quality community learning, play and early years education.

The Charity's objects ("the Objects") are ;

* to enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community groups; and

* to encourage the formation of groups offering appropriate play, education and care facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of these groups, ensuring that such groups offer opportunities for all children and young people whatever their race, culture, religion, means or ability and offering continuing support, encouragement and help to these groups; and

* to encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs.

Public Benefit Statement
The trustees have considered their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and believe that PATA offers a Public Benefit by :

* offering support and advice and appropriate services to it's member settings, including to the parent committees who oversee and support many of them;

* offering high quality training and development opportunities to practitioners working with children and parents where appropriate; and

* offering small grants to improve both the physical environment of charitable childcare settings and skill level of those working with the children.

The benefits of these services and support are measured via regular user surveys and feedback received along with the continued and improved sustainability of the voluntary and community early years settings in Gloucestershire

Main objectives for 2021-22

To offer a range of accessible, responsive, information advice and guidance (IAG) services to member settings, their staff, and volunteers by offering online resources and newsletters. IAG will also be offered to learners and organisations through a phone helpline, email/online contacts, or face to face.

To deliver specialist support services and projects that respond to the needs of settings working with children and young people which include specific services to PATA members and a payroll service.

To develop the PATA Managed Groups' (PMG) infrastructure, administration, and team skillset to ensure their sustainability and provide the foundation for potential future acquisitions.

To provide high quality training and development opportunities for those working or intending to work in the Children and Young People's sector, by running non-accredited short courses and workshops.

To participate in partnerships and initiatives that focus on enhancing support for early years providers and/or giving them a voice on issues and shared concerns. We will continue to work in partnership with GCC and other relevant VCS organisations and take part in and encourage others to respond to research and consultations.

To undertake planned programmes of work that focus on PATA's own development and continuous improvement. We will seek to develop our quality improvement programme and monitoring and evaluation framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the organisation should undertake.

Statement of Grant Making Policies

The 'Groups in Need Fund' is financed from donations as and when they are received. In September a revised 'Groups in Need Grant' allocations process was launched. This offers grants under three headings: Emergency, Development and Upskilling. These categories enable a broader and more strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs.

In the meantime, PATA has continued to support groups in need, and particularly those at crisis point following serious complaints, safeguarding or staffing issues by providing specialist HR and management support which has included attendance at key meetings and ongoing specialist telephone support.

Investment activities

Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in business reserve accounts to optimise the interest receivable and protection available through the Financial Services Compensation Scheme.

Volunteers involvment

All major decisions concerning business plans, strategy and finances are taken by charity trustees within the Board of Trustees. PATA involves volunteers in administration, maintenance of the website, building maintenance, HR, marketing, and parent fundraising to support the PATA Managed Groups. Because of ongoing Covid-19 issues we have continued to limit the number of parent helpers and volunteers in the settings. We have been able to offer some placements for students registered on Early Years qualifications and we hope to be able to open opportunities more widely again this year.

Partnership Working

As a partner of the Gloucestershire Going the Extra Mile (GEM) project we continued to employ a GEM Navigator/Developer to support participants to move into work, education, or training.

Through GEM we were able to access the Green Impact Scheme where we achieved a Gold Award for our efforts in encouraging environmentally friendly behaviours amongst our staff and settings. This project is due to finish in December 2022 and therefore a provision of £2,600 will be required to cover redundancy.

We ran a Level 1 accredited pre-employment programme, Introduction to Working with Children in Early Years Education course in conjunction with Stroud College.

We continued to work closely with Facts4Life, promoting delivery of their courses specifically for Early Years through our own settings and Members.

CEO continued as a member of the Early Years Initial Teacher Training Partnership Board with the University of Gloucestershire.

PATA Managed Groups (PMG)

The biggest influences on the PMG budgets are child numbers and staff payroll.

This academic year saw the most disruption in terms of full and partial closures of the settings since the initial Covid-19 lockdown due to staff, children and family illness and isolation requirements. Five out of six settings had to fully close for a number of days during the year, with all settings seeing restrictions in child numbers at various times. Numbers remained low during the year as parents continued to be reluctant to send children in where they deemed it to be an unnecessary risk. Many parents also chose not to pay for their children to attend additional hours, over the Nursery Education Funded hours.

There was a continued need to provide enhanced cleaning procedures and additional PPE for the safety of all in the settings. This continued to have an impact on budgets with no funding to support additional costs.

To support our self-isolating staff during this difficult period we continued with an enhanced Covid-19 related SSP package until April, where requirements for isolation reduced. Fee credits had to be allocated to parents unable to access the settings during setting closures which put further pressure on this income stream.

Pressures created by staff absence in the PMGs meant that Head Office staff including the Early Years Lead and PMG Support Officer were required to spend a lot of time in settings to help keep them open and working within ratios. This meant these roles were necessarily deprioritised.

In the course of the year, we had two Ofsted inspections, one at Funbusters and one at Winchcombe. Despite it being the first week in role for the new Manager, Funbusters achieved a Good rating as they had confidence that the manager had quickly got a handle on a clear set of actions to prioritise during year. Winchcombe were inspected towards the end of the year, when unfortunately, the Manager was signed off on sick leave. While the Deputy took a good lead during the first part of the inspection, she did not produce necessary safeguarding files and therefore we received an overall Inadequate rating for the setting. Two of the four areas were rated Good and there were many positive statements in the report. We have made all necessary changes to procedures and look forward to Ofsted's return visit.

PATA staff continue to provide the majority of the administrative support for the settings and are working with the managers to standardise policies, procedures, documents, and forms to make the provision sustainable for the future. This work continues to enable the PATA office team to provide key support to all groups in our membership through working directly with staff to identify and share best practice across the county and to lead by example. All PMG policies were reviewed over the summer period with updates made and Covid addenda either removed or where appropriate incorporated into the standard policy.

The proposed move for a further setting to become a PMG remained on hold due to the Coronavirus Pandemic as the setting currently has a functioning committee. Due to the time lapse since the initial vote, we will enable the setting to re-vote at their AGM in the 2022-23 academic year to further decide their future.

Each setting now has an individual website set up with a standardised PATA template, but with information specific to the setting. This links from the setting pages on the PATA website and is also linked from their Facebook pages. Each setting also has an open Facebook page for marketing purposes and a closed Facebook page to share photos and information with current families. Winchcombe also have an Instagram page which they keep updated regularly.

PMG staff attendees accounted for 119 places on PATA training courses, contributing to their personal development and enhanced practice/Continuing Professional Development (CPD). This is in addition to the mandatory training (First Aid, Safeguarding etc) and online self-directed short courses through NoodleNow.

PATA @ Elmbridge Under Fives successfully applied for a grant of £10,000 from the Barnwood Trust which was for the development of a sensory cabin. This is being successfully used both for children with specific sensory needs and for the development of other children as well.

Strategic decisions are made in conjunction with PATA Trustees for the purpose of ensuring community playgroups remain viable and that foundations are put in place to ensure we are able to save other settings at risk if necessary.

Training and Development

PATA training continued to deliver training to individuals and Early Years Settings/Schools both throughout the UK but also globally to Countries including USA, Switzerland, Kenya, Finland, Spain, United Arab Emirates, Cyprus, Romania, Thailand, Netherlands, and Germany.

Most of our courses continued to be delivered via Zoom which has allowed us to both deliver training globally but also to use trainers from around the UK without the necessity for factoring in high travel and accommodation costs.

In January 2021 the Department for Education (DfE) announced 87 new national Teaching School Hubs. Teaching School Hubs marked a new relationship between schools and the DfE, when working in the areas of teacher recruitment, retention, and development to ensure a broader reach and impact. We were pleased to work in collaboration with Odyssey Teaching School Hub Alliance which allowed us to offer five low-cost research-based programmes aimed at supporting packages of high quality CPD training aimed at supporting Early Years Practitioners, Early Years Leaders, Reception Teachers, and Teaching Assistants. This collaboration helped us to reach a broader audience within schools within Gloucestershire.

During 2021-22 we ran 61 courses with 1,206 participants attending:

- General (advertised courses) – 26 courses with 422 participants attending
- Bespoke – 18 courses with 430 participants attending
- Odyssey courses – 10 courses with 139 delegates attending
- Flintshire Local Authority (bespoke) – 7 courses with 215 participants attending

We were approached by Flintshire Local Authority in Wales to deliver bespoke Anna Ephgrave Planning in the Moment training to settings and childminders across their local authority. As mentioned above 7 courses were run with 215 participants and an average feedback score of 9.1 out of 10 was received.

We are delighted to report that the average feedback score across all 61 courses run during the year was 9.02 out of 10.

Our in-house team continued to offer online network meetings to allow managers and senior staff from PATA member settings to 'network' and talk through issues with their peers, although these were not so frequent as in the previous academic year. We also offered Coffee Evening Clinics for Committee members and HR Clinics too.

We continued our partnerships with 2nd Chance First Aid for Paediatric First Aid training and Facts4Life.

This year we finished working with Artemis who previously provided online courses. Their delivery and content was becoming dated so after investigation into alternatives, we have developed a partnership with NoodleNow. This enables us to offer discounted access to all of our members and our own staff.

We completed a training survey with our members and gave them an opportunity to highlight areas which they would like covered in the forthcoming year. We spoke with individuals who raised questions and received feedback such as "It's good to know that surveys are actually read, and points taken on board."

We continue to look to secure funding for further learning opportunities aiming to help learners to take the next step into volunteering or work in the childcare sector.

Support the development of early years and childcare settings

We continued to provide a membership service to 169 playgroups, toddler groups, nurseries, out of school clubs, children's centres, childminders and individuals throughout Gloucestershire and its borders, which includes providing information, advice, and guidance on running effective groups, a job vacancy advertising service, subsidies on training, a group in need specialist support scheme and the payroll service. We now also have a number of members from outside of the Gloucestershire area, including one from the Netherlands. These have mainly joined for training discounts but also benefit from our information and advice services.

Our vacancies service posted 185 individual jobs for 81 different member settings onto our own website during the year. Due to our partnership with GlosJobs these were also posted automatically on the GlosJobs website free of charge. This saves settings £35+VAT per job advertised. Jobs are also advertised on a Facebook 'round-up' post each week.

In the Autumn term we launched the Groups in Need Grant programme to distribute funds from the Groups in Need Fund (GINF). This offers grants under three headings: Emergency, Development and Upskilling. These categories enable a broader and more strategic use of the funds to help secure the viability of groups for the years to come, as well as responding to immediate needs. Four settings were awarded grants although one subsequently withdrew their application due to a change in circumstance.

In addition to this we have developed a two-year project to start from September 2022 to offer Charitable member settings one visit per year from a dedicated support officer. This will enable us to reconnect with member settings and offer them much needed face to face support from a qualified and experienced early years professional. We have allocated funding to this from the GINF as we identified it as a much-needed area of support at a challenging time for the sector.

We continued to support members with 19 email briefings covering everything from legislative changes, Covid guidance and sector updates. We also made 4 blog posts on specific topics, with more planned for next year. As well as being emailed to all PATA members these are posted on the website in the Member's Area, providing a back catalogue of information for members to draw on.

Our advice line and email help-desk services were invaluable to our members dealing with a large volume of enquiries split almost equally by email and direct phone calls, mainly from registered childcare providers, playgroups, or nurseries with some also from toddler groups and play schemes/out of school clubs. These dealt with significant issues of which 29% related to human resources, 15% legislation, 25% governance, and financial concerns. Many groups were provided with immediate advice and/or signposting.

We continue to update the website to ensure that it is fit for purpose. The Member's Area had a major re-vamp and reorganisation to make it easier for members to find the relevant information, and to find the page itself. We continued to update Factsheets available for members to give them better, more up to date information.

Our website continues to attract both returning and new visitors. The Home page, Training Course Calendar page and the Job vacancies pages continue to be the most active with over 5000 hits on the home page in the three-month period Jun-Aug 2022. Total pages viewed remained consistently high with an average of around 25,000 for each quarter.

Our Facebook page remains our primary source of social media engagement and provides members and the wider early years community with valuable up to date information. We post all sector related updates from Government and relevant regulatory bodies, as well as articles on current topics and ideas for improving practice. We also use it to advertise upcoming training and provide a weekly round-up of job adverts. Over the summer we posted a daily activity which settings could share with families to keep children occupied. This proved extremely popular with a reach of over 6000. Our followers increased slowly during the year, and we had 2384 individual page visits.

Work continues encouraging member groups to adopt the updated (2019) Group Constitution. We have researched alternative charitable legal structures such as CIOs based on questions from member settings who often see them as a 'quick fix' for committee issues. We have concluded that our updated constitution is sufficient to meet the needs of most groups without the need for time consuming and potentially costly changes in structure which also require re-registering with Ofsted.

We continue to work on developing and updating policies, forms, and documentation primarily for the PATA Managed Groups. These proven policies and documents then become a basis for providing support for our Member settings.

PATA Payroll Service

The PATA Payroll Service continues to be valued by its clients and numbers have increased from 191 to 215 regular clients. Some new clients have balanced out the playgroups which have closed who were payroll clients. We process on average 818 employees per month which is an 11% increase on last year's figure. There are currently 79 member childcare settings, predominantly playgroups and 136 Non-Member clients made up of 123 parish and town councils, 8 other charities and 5 small businesses/community cafes.

As well as our member clients receiving the PATA support for settings briefings, we produce supplementary payroll related briefings for all our clients. This was particularly important as there were significant changes to the way holiday entitlement is calculated for part-year workers, following a ruling by the Supreme Court. We were inundated with requests for support and guidance due to this ruling. For many member settings where a sole administrator, treasurer or manager oversees the payroll side of their business, the support of the PATA Payroll team was vital.

Elmbridge Children's Centre

To provide security for PATA @ Elmbridge Under Fives, PATA took over the lease of Elmbridge Children's Centre during Gloucestershire's 2016 decommissioning plan for Children's Centres. PATA @ Elmbridge Under Fives continued to run with an additional room for Rising 3's and their staff reopened the Stay & Play session in the Children's Centre for babies, toddlers, and their parents, which had to close due to the Coronavirus pandemic.

The lease is now up for renewal, and we are currently in discussions with GCC as they want us to take on full responsibility for the building and any associated costs.

Provide a voice for PATA members and the wider VCS on external partnerships

PATA have regular contact with Gloucestershire County Council (GCC), as well as other relevant VCS organisations across the county to provide information exchange on behalf of our members. We use our knowledge and influence at County level to ensure the voice of the sector is heard and help member groups to feel less alone and more supported. This was particularly relevant when championing the need for a balancing payment from the underspend in the early years budget. This was subsequently made to all early year's providers in the county. We were invited to attend two Early Years Conferences organised by GCC. Unfortunately, both were scaled back due to Covid-19 so the original plan of having a stand was cancelled, but we were able to provide leaflets and publicity information which went to each delegate.

Regular conversations with GCC's Head of Early Years allow us to communicate the needs of the sector and we are currently awaiting an update on how the county are addressing the changes to holiday pay for part-year workers.

CEO involvement in the Child Friendly Gloucestershire Group and the Odyssey Teaching School Hub have opened additional opportunities to champion the needs of the sector and the support that PATA can offer.

Having been accepted in the previous year as a Gateway for the Government's Kickstart Scheme, we supported five member groups to each employ a young person under the scheme. The scheme provided wages to cover 25 hours per week for 6 months, with some additional start-up monies. This initial grant was split between the setting and PATA, allowing us to provide a support worker to give advice and training for the duration of their placement. PATA also employed six members of staff under the scheme.

Some settings who initially applied were not able to find an appropriate candidate (often due to location) but for those who did, the scheme was largely successful. A total of six young people successfully completed the placement, with three of these then continuing their career with their Kickstart employer. The remaining 3 participants continued to move towards further training or permanent employment within Early Years.

Over the summer term we met with two local MPs (Siobhan Bailey – Stroud and Geoffrey Clifton-Brown – Cotswolds). We took the opportunity to outline the difficulties facing the early years sector and in particular concerns over the debate about the relaxation of ratios, backed up by the results of a survey taken amongst our members. Conversations were fruitful and we were invited to contribute evidence for a select committee hearing. We hope to build on these relationships in future.

After a period of very little contact due to the pressures of the pandemic we renewed our contact with Morton Michel. Initial talks were held about sponsorship for PATA and the possibility of joining their Passive Introducer scheme which would provide discounts for members.

Identify measures to improve organisations effectiveness and efficiency

We have continued to invest in our IT infrastructure including the introduction of dual screens for key staff members and continuing to replace old laptops to enable staff to work more effectively.

We continue to work hard to improve our staff benefits offer, both to improve their personal circumstances, improve professional practice and help with staff retention. This year we introduced:

- Enhanced holiday for long service (one additional day's leave during term time after 2 and 4 years continuous service)
- Christmas shopping afternoon (one half day's paid leave to be taken in October/November)
- Mid-year staff celebration payment (budget of £10 per head for all those attending an event arranged for each setting/team)
- Increased Staff Christmas party payment (increase from £10 per head to £20)

We improved our staff recognition with the Outstanding Achievement award, giving at least one main prize each term, along with a number of smaller gifts. We also sent a postcard to each nominated person giving them details of why their colleagues felt that they had gone above and beyond and deserved recognition.

As a further benefit PATA staff are also able to readily access PATA training courses and all have an online account with NoodleNow for self-directed learning.

In the summer term we launched our revised Employee Handbook. This gives all staff a reference point and enables clarity on many issues. This is hosted on a new staff area of the website which only PATA staff can access. This has useful forms and documents, wellbeing support information and links to sector specific information.

We support all staff with CPD training through our own training programme, and by supporting them to access other relevant training. This year two staff members attained Level 3 qualifications, and a further two are enrolled on apprenticeship programmes which we hope they will complete in the next year.

Our Wild Apricot membership database and training course management system continues to be used and we keep abreast of system upgrades to capitalise on any further efficiency and cost savings these can bring. We are constantly updating our website and looking for ways to provide additional support and tools for both our members and our wider audience through its mobile-friendly content.

Fundraising Performance

PATA continues to source and apply for funding for specialist projects that support the development of early years and childcare settings.

Most of PATA's activities are funded through partnership contracts, nursery education funding and charges for services provided or membership fees. Traditional fundraising from the general public represents only a very small part of the charity's income and usually originates through the PATA Managed Groups where they fundraise locally for improvements to their own settings. Examples are sponsored events, raffles and commission from photo shoots.

No external professional fundraisers have been involved.

Consideration of factors within & outside the Charity's control

The sector is at crisis point for recruitment and retention of staff after another year with added pressures of working during the Coronavirus Pandemic along with low pay and lack of professional recognition within wider society.

National Living / Minimum Wage increases were significant and put us in a position that in order to maintain differentials for senior or more qualified staff members all salaries had to be increased. This was again not covered by the small increase in Nursery Education Funding (NEF). With the only income into the setting being NEF and additional parent fees, and with ongoing daily overheads, it makes it difficult to pay a Level 3 Early Years practitioner barely more than National Living wage. It is now well known that practitioners would get paid more working in a local supermarket than in the Early Years sector!

Another significant factor outside of our control was again Covid-19 and this together with an enforced storm closure day for all settings (due to a Red weather warning) meant we had to refund fees to parents despite still having ongoing daily overheads and staff wages to pay.

We acknowledged the Queen's Jubilee, and all staff were paid for the additional bank holiday during the year.

Holiday Pay Ruling - Over the summer the final Supreme Court ruling came out in the long running Harpur Trust v Brazel case. This concerned the holiday entitlement for term-time only workers (now referred to as 'part-year workers'). The decision is widely accepted as a bad result but is in line with current legislation.

- The final ruling was that the Working Time Directive doesn't make a distinction between full and part-year workers and so everyone is entitled to 5.6 weeks leave regardless of how many actual weeks they work.
- This affects almost all of our staff team to a degree, with the setting staff being most affected (all Head Office staff work at least some weeks during the holidays).
- All the reports on the decision made clear that staff could be due back pay for 2 years' worth of additional holiday pay. As we have a policy of fairness and transparency, and because the Payroll and Support for Settings team were required to give advice to settings on this, the decision was taken to pay all staff the back-pay owed to them.

- Whilst this was a significant cost to PATA it had several advantages:
  - It was paid out in a year when the budget could tolerate the additional expenditure.
  - It puts to bed any concerns about future claims both in terms of worry about if someone will bring a claim and also time spent dealing with any claim if raised.
  - It gave staff additional money at a time when it is most needed.
  - It prevented putting staff in a difficult position where they are advising settings of one thing in full knowledge that they could bring a claim against PATA.

There are inevitably cost implications going forwards, and the issue of how you employ bank staff without giving them holiday pay for 5.6 weeks (even if they have only worked a week or two during the year) remains unresolved.

This information has been shared with our Member settings and Payroll clients who were similarly impacted by this ruling and again there was a serious lack in Government guidance and advice.

The Coronavirus Job Retention Scheme (CJRS) ended on 30th September 2021. We have not made any claims to the CJRS in this (2021-22) financial year. The Coronavirus Statutory Sick Pay Rebate Scheme ended in March 2022. We did made claims in January, February, and March 2022 when we had settings closed. The total amount claimed through this was £1,479.

The office team now has the option to work in a hybrid way and it is great to be able to welcome staff members back to the office environment. We continued to be a trusted source of information for our members through our regular briefings and our email and telephone support.

Financial review

Policy on reserves

PATA holds reserves based on a realistic assessment of need. The purpose of reserves is to provide security and stability to the association and enable PATA to meet its legal obligations in the event of having to dissolve.

It aims to keep the equivalent of six month's core running costs in unrestricted funds so that the money can be called upon in times of short-term cash flow difficulties. It aims to retain enough money to carry out its legal obligations in the event of it having to close which includes, salary payments to cover notice periods, obligations to staff for redundancy costs, any payments required to terminate leases and similar contracts.

At the end of each financial year, the CEO, Board of Trustees, and the Finance Manager review the amount of money held in reserves.

Consideration of Surplus/Deficit

In the financial period 2021-22 PATA made a surplus of £74,629 (Financial year 2020-21: deficit of £36,371). At the end of the year, £284,292 was held as general unrestricted funds, £122,838 held as designated funds, and £47,689 held as restricted funds.

Restricted funds are to be used in the 2022-23 academic year for the PMGs, GINF and GEM project. Surpluses are used to continue to support our membership and charitable aims.

Principle funding sources

Significant PATA funding sources for 2021-22 were:

- GEM Project
- Kickstart Project
- Odyssey Teaching School Hub
- Flintshire Local Authority
- Winchcombe Playgroup
- Barnwood Trust Grant

PATA main income sources:

- PATA Managed Groups – Nursery Education Funding (NEF) and Parent Fees
- Payroll service fees (Split by member and non-member clients)
- Membership fees
- Individual training course fees
- Bespoke training course fees

NEF and Parent Fees received termly for the PATA Managed Groups are used to provide nursery education for the children of each setting in line with the principles and practices of the Statutory Framework for the Early Years Foundation Stage.

Reserves from the PATA Managed Group (PATA @ Winchcombe Early Years that joined us in January 2020) have now been received during this financial year. The Lease Reassignment was not possible before the end of this financial year due to Land Registry delays although is expected very soon. Funds received will ensure overall reserves are increased to cover the 54 members of staff employed by PATA in the office and across the settings. This setting would have closed as an individual community playgroup without moving under PATA management and local families would have been without places for their children.

Designated Funds

A sinking fund of £35,000 existed towards any costs incurred from the PATA Managed Group premises we have responsibility for. There was no expenditure against this fund in 2021-22 therefore a decision was made to maintain this level and start 2022-23 with £35,000.

A refurbishment fund of £12,223 existed for PATA and the PATA Managed Groups towards redecoration, replacement of infrastructure, equipment and furnishings which may be needed over and above any localised fundraising efforts.

In 2021-22, the refurbishment fund was topped up by £9,000 from Winchcombe Playgroup to replace the monies used to complete a full refurbishment and new kitchen at PATA @ Winchcombe Early Years. During the year we have purchased additional dual computer screens and laptops to enable key staff to work more efficiently, had some maintenance and redecoration to the PATA head office facilities and replaced necessary office furniture. This totalled £7,964, leaving a balance of £13,258. The refurbishment of PATA @ Funbusters has again been delayed due to Covid-19 and manager changes. This is now planned for October 2022 at a cost of £11,500. We therefore propose to increase the fund by £15,000.

The Continuing Professional Development Training Bursary Fund was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This year it gave opportunities for PMG staff to attend Interacting or Interfering: The Role of the Adult with Dr Julie Fisher, Developing Number Sense and Creating a Language Rich Environment. A total of £1,900 was spent, leaving a balance of £3,929. This balance will be increased by £15,000 for the coming year(s).

Elmbridge Children Centre Transition Fund initially created to support the costs of running Children Centre services. £1,050 was spent to cover the rates for the year (the Stay & Play group does not generate sufficient income to cover these), leaving a balance of £7,900.

Restricted Funds

The Groups in Need Grant (Restricted) Fund received income of £11,396 from a closing setting. We awarded grants totalling £1,250 leaving a closing balance of £28,379. In the next financial year some of these funds will be used to fund a Support Officer to offer a visit to all charitable member settings which we have identified as a need amongst members.

Other grants and contracts awarded as above have enabled PATA to succeed this year in its key objectives.

Specifically, PATA has employed staff, purchased consumables, occupied an office base and six PATA Managed Group setting buildings to carry out its aims and objectives.

Statement of trustees' responsibilities

The trustees, who are also the directors of PATA (UK) for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that Griffiths Marshall be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

K Heaton-Jones
Chair
Dated: 23 February 2023

PATA (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PATA (UK)

Opinion

We have audited the financial statements of PATA (UK) (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF PATA (UK)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to PATA (UK) and the industry in which it operates and, considered the risk of acts by Management and Trustees of PATA (UK) which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006, Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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

Stephen Humphries

Stephen Humphries (Senior Statutory Auditor)
for and on behalf of Griffiths Marshall

23 February 2023

Chartered Accountants
Statutory Auditor

Beaumont House
172 Southgate Street
Gloucester
Gloucestershire
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income and endowments from:									
Donations, grants and memberships	2	1,495	-	-	1,495	16,495	-	-	16,495
Charitable activities									
GEM Project	3	-	-	26,888	26,888	-	-	21,699	21,699
Support For Settings	3	19,875	-	11,396	31,271	14,709	-	-	14,709
KickStart Scheme	3	-	-	68,302	68,302	-	-	-	-
PATA Managed Groups	3	717,488	9,000	27,642	754,130	605,956	-	21,033	626,989
Training & Induction Fees	3	112,925	-	-	112,925	43,259	-	-	43,259
Payroll income	4	69,681	-	-	69,681	57,497	-	-	57,497
Investments	5	163	-	-	163	203	-	-	203
Other income	6	1,980	-	-	1,980	1,575	-	-	1,575
Total income		923,607	9,000	134,228	1,066,835	739,694	-	42,732	782,426
Expenditure on:									
Charitable activities	7	862,134	11,138	112,623	985,895	761,959	10,218	42,186	814,363
Other expenditure	12	-	6,311	-	6,311	-	4,434	-	4,434
Total expenditure		862,134	17,449	112,623	992,206	761,959	14,652	42,186	818,797
Net incoming/(outgoing) resources before transfers		61,473	(8,449)	21,605	74,629	(22,265)	(14,652)	546	(36,371)

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Net incoming/(outgoing) resources before transfers		61,473	(8,449)	21,605	74,629	(22,265)	(14,652)	546	(36,371)
Gross transfers between funds		(28,604)	30,000	(1,396)	-	1,130	-	(1,130)	-
Net income/(expenditure) for the year/ Net movement in funds		32,869	21,551	20,209	74,629	(21,135)	(14,652)	(584)	(36,371)
Fund balances at 1 September 2021		251,423	101,287	27,480	380,190	272,559	115,938	28,064	416,561
Fund balances at 31 August 2022		284,292	122,838	47,689	454,819	251,424	101,286	27,480	380,190

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	**13**		51,343		56,075
Current assets					
Stocks	**14**	486		633	
Debtors	**15**	18,761		25,653	
Cash at bank and in hand		440,188		355,126	
		459,435		381,412	
Creditors: amounts falling due within one year	**16**	(55,959)		(57,297)	
Net current assets			403,476		324,115
Total assets less current liabilities			454,819		380,190
Income funds					
Restricted funds	**18**		47,689		27,480
Unrestricted funds					
Designated funds	**19**	122,838		101,286	
General unrestricted funds		284,292		251,424	
			407,130		352,710
			454,819		380,190

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 23 February 2023

K Heaton-Jones
Trustee

Company registration number 06541176

PATA (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	**23**		95,806		1,516
Investing activities					
Purchase of tangible fixed assets		(10,907)		(28,999)	
Investment income received		163		203	
Net cash used in investing activities			(10,744)		(28,796)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			85,062		(27,280)
Cash and cash equivalents at beginning of year			355,126		382,406
Cash and cash equivalents at end of year			440,188		355,126

1 Accounting policies

Charity information

PATA (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chequers Bridge Centre, Painswick Road, Gloucester, GL4 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

PATA has no endowment funds.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Incoming resources are deferred when the associated expenditure is specified for a period after the reporting date.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10%-20% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations, grants and memberships

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Donations and gifts	16	56
Grants receivable	1,479	16,439
	1,495	16,495
Grants receivable for core activities		
GCF Covid Grant	-	5,000
Coronavirus Job Retention Scheme and SSP Rebate	-	11,439
Coronavirus SSP Rebate	1,479	-
	1,479	16,439

3 Charitable activities

	GEM Project 2022	Support For Settings 2022	KickStart Scheme 2022	PATA Managed Groups 2022	Training & Induction Fees 2022	Total 2022	Total 2021
	£	£	£	£	£	£	£
Income from charitable activities	-	-	-	125,907	112,925	238,832	136,795
Funding for services provided	26,888	-	68,302	570,452	-	665,642	534,119
Grants & Donations	-	31,271	-	57,771	-	89,042	35,742
	26,888	31,271	68,302	754,130	112,925	993,516	706,656
Analysis by fund							
Unrestricted funds - general	-	19,875	-	717,488	112,925	850,288	663,924
Unrestricted funds - designated	-	-	-	9,000	-	9,000	-
Restricted funds	26,888	11,396	68,302	27,642	-	134,228	42,732
	26,888	31,271	68,302	754,130	112,925	993,516	706,656

3 Charitable activities **(Continued)**

For the year ended 31 August 2021

	GEM Project	Support For Settings	PATA Managed Groups	Training & Induction Fees	Total 2021
	£	£	£	£	£
Income from charitable activities	-	-	93,536	43,259	136,795
Funding for services provided	21,699	-	512,420	-	534,119
Grants & Donations	-	14,709	21,033	-	35,742
	21,699	14,709	626,989	43,259	706,656
Analysis by fund					
Unrestricted funds - general	-	14,709	605,956	43,259	663,924
Restricted funds	21,699	-	21,033	-	42,732
	21,699	14,709	626,989	43,259	706,656

4 Payroll income

	Unrestricted funds general 2022 £	Total 2021 £
Payroll fees from members	45,159	38,926
Payroll fees from non-members	24,522	18,571
Payroll income	69,681	57,497

5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	163	203

6 Other income

	2022 £	2021 £
Sales of Publications & services	1,434	1,201
Other income	546	374
	1,980	1,575

7 Charitable activities

	GEM Project 2022	Support for Settings 2022	KickStart Scheme 2022	PATA Managed Groups 2022	Training Project 2022	Payroll Project 2022	Total 2022	Total 2021
	£	£	£	£	£	£	£	£
Staff costs	21,085	33,389	41,177	572,680	33,732	44,382	746,445	627,533
Depreciation and impairment	-	1,785	-	9,683	1,787	2,383	15,638	14,805
Restricted direct costs	1,449	-	25,645	-	-	-	27,094	1,679
Bad debt expense	-	-	-	-	-	(23)	(23)	-
Project costs	-	360	-	43,602	108	5,926	49,996	51,591
Tutor training expenses	-	-	-	-	27	-	27	217
External tutors	-	-	-	-	41,545	-	41,545	14,311
	22,534	35,534	66,822	625,965	77,199	52,668	880,722	710,136
Grant funding of activities (see note 8)	-	1,250	-	-	-	-	1,250	5,271
Share of support costs (see note 9)	-	5,221	-	77,334	5,294	6,721	94,570	89,905
Share of governance costs (see note 9)	-	1,277	-	4,949	1,491	1,636	9,353	9,051
	22,534	43,282	66,822	708,248	83,984	61,025	985,895	814,363
Analysis by fund								
Unrestricted funds - general	-	40,526	-	680,113	82,478	59,017	862,134	
Unrestricted funds - designated	-	1,506	-	6,118	1,506	2,008	11,138	
Restricted funds	22,534	1,250	66,822	22,017	-	-	112,623	
	22,534	43,282	66,822	708,248	83,984	61,025	985,895	

8 Grants payable

	Support for Settings 2022 £	Support for Settings 2021 £
Grants to institutions:		
Groups in Need Donations	1,250	5,271

9 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Rent	42,482	-	42,482	40,768
Copier charges & leasing	3,169	-	3,169	1,891
Telephone	6,265	-	6,265	3,268
Postage & stationery	5,056	-	5,056	4,948
IT Support	11,030	-	11,030	12,682
Repairs & premises costs	11,559	-	11,559	14,242
Conferences & training	1,052	-	1,052	1,539
Insurance	6,620	-	6,620	5,212
Memberships & subscriptions	2,066	-	2,066	1,460
Sundry costs	5,271	-	5,271	3,894
Audit fees	-	4,750	4,750	4,596
Accountancy	-	2,308	2,308	2,210
Legal and professional	-	815	815	1,687
Bank charges	-	1,480	1,480	559
	94,570	9,353	103,923	98,956
Analysed between				
S4S	5,221	1,277	6,498	15,833
PMG	77,334	4,949	82,283	52,447
Training	5,294	1,491	6,785	11,874
Payroll	6,721	1,636	8,357	18,802
	94,570	9,353	103,923	98,956

Some support costs are direct PMG costs which from 2022 are directly included in PMG figures. In 2021 all support costs were apportioned between charitable activities based on a percentage of staff contracted hours per activity. While total figures are accurate the new apportionment better reflects departmental performance.

10 Trustees

There were no trustee expenses for the year (2021 - £nil).

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Office Based Staff	18	16
PATA @ Elmbridge Under Fives	10	9
PATA @ Penguins	6	6
PATA @ Tiny Tots	6	4
PATA @ Funbusters	6	7
PATA @ Siddington & Kemble	4	4
PATA @ Winchcombe	4	6
Total	54	52

Employment costs	2022 £	2021 £
Wages and salaries	705,612	595,139
Social security costs	31,947	23,988
Other pension costs	8,886	8,406
	746,445	627,533

There were no employees whose annual remuneration was £60,000 or more.

12 Other expenditure

	Unrestricted designated funds 2022	Unrestricted designated funds 2021
ECC Transition fund	1,050	1,050
CPD fund	1,900	2,217
Refurb fund	3,361	1,167
	6,311	4,434

13 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 September 2021	154,909
Additions	10,907
At 31 August 2022	165,816
Depreciation and impairment	
At 1 September 2021	98,833
Depreciation charged in the year	15,640
At 31 August 2022	114,473
Carrying amount	
At 31 August 2022	51,343
At 31 August 2021	56,075

14 Stocks

	2022	2021
	£	£
Finished goods and goods for resale	486	633

15 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	7,582	16,402
Prepayments and accrued income	11,179	9,251
	18,761	25,653

16 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		13,392	7,466
Deferred income	17	27,283	23,431
Trade creditors		7,037	20,540
Other creditors		683	1,359
Accruals and deferred income		7,564	4,501
		55,959	57,297

17 Deferred income

	2022 £	2021 £
Movements in the year:		
Deferred income at 1 September 2021	23,431	1,417
Released from previous periods	(23,431)	(1,417)
Resources deferred in the year	27,283	23,431
Deferred income at 31 August 2022	27,283	23,431

The trustees consider the above grants and funding as deferred income on the basis the entitlement to the income does not exist at the balance sheet date. Instead, deferred income is disclosed as a liability in the balance sheet.

Deferred income includes additional funding from Gloucestershire County Council of £7,903 (2021 - £11,724) received for the Autumn term of 2022-2023 and £19,380 (2021 - £11,707) received for trainings courses due to be completed after the reporting date.

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
EYPP (Pupil Premium)	2,884	9,429	(9,664)	-	2,649	13,176	(9,441)	85	6,469
Fundraising	4,421	11,604	(9,627)	-	6,398	14,466	(12,577)	-	8,287
GINF	23,704	-	(5,271)	-	18,433	11,396	(1,250)	-	28,579
GEM Project	(2,945)	21,698	(17,623)	(1,130)	-	26,888	(22,534)	-	4,354
KickStart Scheme	-	-	-	-	-	68,302	(66,821)	(1,481)	-
	28,064	42,731	(42,185)	(1,130)	27,480	134,228	(112,623)	(1,396)	47,689

KickStart income was paid to PATA (UK) to cover the costs of salaries for employees under the KickStart scheme. Due to employee absences, this resulted in an underspending on salaries of £1,481.

This has been discussed with the providers, DWP, in the year, and instruction has been given that there will be no clawback of the monies granted to PATA (UK) and therefore funds can be used for other charitable purposes.

Refer to the Trustee Report for additional information.

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2020	Resources expended	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	Balance at 31 August 2022
	£	£	£	£	£	£	£
Sinking fund	35,000	-	35,000	-	-	-	35,000
Refurbishment fund	62,892	(11,385)	51,507	9,000	(14,500)	15,000	61,007
ECC Transition fund	10,000	(1,050)	8,950	-	(1,050)	-	7,900
CPD Fund	8,047	(2,217)	5,830	-	(1,899)	15,000	18,931
	115,939	(14,652)	101,287	9,000	(17,449)	30,000	122,838

It has been agreed with the Trustee's that a £15,000 top up to both the refurbishment fund and CPD fund would be appropriate for the period for future spending.

Refer to the Trustee Report for additional information.

20 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2022 are represented by:								
Tangible assets	12,407	32,748	6,188	51,343	16,792	39,283	-	56,075
Current assets/(liabilities)	271,885	90,090	41,501	403,476	234,632	62,003	27,480	324,115
	284,292	122,838	47,689	454,819	251,424	101,286	27,480	380,190

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	-	8,800

22 Related party transactions

Remuneration of key management personnel

The remuneration of the 3 key management personnel (2021 - 3), is as follows.

	2022	2021
	£	£
Aggregate compensation	129,169	118,811

There were no related party transactions in the year.

23 Cash generated from operations	2022	2021
	£	£
Surplus/(deficit) for the year	74,629	(36,371)
Adjustments for:		
Investment income recognised in statement of financial activities	(163)	(203)
Depreciation and impairment of tangible fixed assets	15,638	14,914
Movements in working capital:		
Decrease/(increase) in stocks	147	(325)
Decrease/(increase) in debtors	6,892	(16,601)
(Decrease)/increase in creditors	(5,189)	18,088
Increase in deferred income	3,852	22,014
Cash generated from operations	95,806	1,516

PATA (UK)

England & Wales - Charity number 1124222

Accounts

Charity Registration No. 1124222

Company Registration No. 06541176 (England and Wales)

PATA (UK)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2021

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K Heaton-Jones A Williams L Adler D Jones N Cranfield
Chair	K Heaton-Jones
Chief Executive	P Hayball
Treasurer	L Adler
Secretary	P Hayball
Charity number	1124222
Company number	06541176
Principal address	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR
Registered office	Chequers Bridge Centre Painswick Road Gloucester GL4 6PR
Auditor	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester Gloucestershire GL1 2EZ
Bankers	National Westminster Bank 21 Eastgate Street Gloucester GL1 1NH

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees present their report and financial statements for the year ended 31 August 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "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 2015)"

Structure, governance and management
The charity was incorporated by guarantee on 20 March 2008. It has no share capital and is a registered charity. The guarantee of each member is limited to £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Flaxman (Resigned 27 January 2021)
K Heaton-Jones
A Williams
L Adler
D Jones
N Cranfield

Recruitment & Appointment of Trustees
Trustees are recruited from the PATA (UK) (herein referred to as PATA) membership. The officers are elected from within the Board of Trustees. The Board may co-opt trustees with specialist knowledge or interest.

Trustee induction & Training
PATA has an established trustee induction programme. New trustees meet with key staff members and are given relevant publications. Training (both internal and external) is provided for Trustees as required.

Organisational structure & decision making
All the main decisions concerning significant developments for the organisation are discussed and ratified at Board of Trustee meetings. Decisions with financial impact need approval of Trustees. Decisions on the day to day running of the organisation are taken by the Chief Executive and Chair of Trustees.

Related parties
PATA membership consists of both early years and childcare settings and individuals. All members are autonomous from PATA.

Review of risks
PATA regularly reviews the strengths, weaknesses, opportunities, and threats to its business. The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

Objectives and activities

More children and families benefit from PATA supporting high quality community learning, play and early years education.

The Charity's objects ("the Objects") are ;

* to enhance the development, care and education of children primarily under statutory school age and also of children and young people of school age by encouraging parents to understand and provide for the needs of their children through community groups; and

* to encourage the formation of groups offering appropriate play, education and care facilities, together with the opportunity for parents to take responsibility for and to become involved in the activities of these groups, ensuring that such groups offer opportunities for all children and young people whatever their race, culture, religion, means or ability and offering continuing support, encouragement and help to these groups; and

* to encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs.

Public Benefit Statement

The trustees have considered their duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission and believe that PATA offers a Public Benefit by :

* offering support and advice and appropriate services to it's member settings, including to the parent committees who oversee and support many of them;

* offering high quality training and development opportunities to practitioners working with children and parents where appropriate; and

* offering small grants to improve both the physical environment of charitable childcare settings and skill level of those working with the children.

The benefits of these services and support are measured via regular user surveys and feedback received along with the continued and improved sustainability of the voluntary and community early years settings in Gloucestershire

Main objectives for 2020-21
To offer a range of accessible, responsive, information advice and guidance (IAG) services to member settings, their staff and volunteers by offering online resources and newsletters. IAG will also be offered to learners and organisations through a phone helpline, email/online contacts or face to face.

To deliver specialist support services and projects that respond to the needs of settings working with children and young people which include specific services to PATA members and a payroll service.

To develop the PATA Managed Groups' (PMG) infrastructure, administration and team skillset in order to ensure their sustainability and provide the foundation for potential future acquisitions.

To provide high quality training and development opportunities for those working or intending to work in the Children and Young People's sector, by running non-accredited short courses and workshops.

To participate in partnerships and initiatives that focus on enhancing support for early years providers and/or giving them a voice on issues and shared concerns. We will continue to work in partnership with GCC and other relevant VCS organisations and take part in and encourage others to respond to research and consultations.

To undertake planned programmes of work that focus on PATA's own development and continuous improvement. We will seek to develop our quality improvement programme and monitoring and evaluation framework.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the organisation should undertake.

Statement of Group Making Policies
The 'Groups in Need Fund' is financed from donations as and when they are received. Two donations were carried over from the previous year due to Coronavirus and some of this money was used to set up a 'Covid Response Fund' to help members enhance their setting to meet the needs of the ongoing pandemic restrictions (such as the need to make more use of outside space). During the year the Groups in Need Fund allocations process has been reviewed and a more relevant and responsive set of criteria will be launched with remaining monies from September 2021. In the meantime PATA has continued to support groups in need, and particularly those at crisis point following serious complaints, safeguarding or staffing issues by providing specialist HR and management support which has included attendance at key meetings and ongoing specialist telephone support.

Utilising our specialist knowledge, PATA have supported a number of groups within our membership who were at crisis point and meet the criteria of a "Group in Need" and therefore these groups received targeted support and interventions above their usual member benefits.

Investment activities
Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in business reserve accounts to optimise the interest receivable and protection available through the Financial Services Compensation Scheme.

Volunteers involvment

All major decisions concerning business plans, strategy and finances are taken by charity trustees within the Board of Trustees. PATA involves volunteers in administration, maintenance of the website, building maintenance, recruitment panels, HR, marketing, and parent fundraising to support the PATA Managed Groups. Because of Covid-19 we have had to limit the number of parent helpers and volunteers in the settings, restricting involvement to students registered on Early Years qualifications. We hope to be able to open opportunities more widely again in the future.

Partnership Working

As a partner of the Gloucestershire Going the Extra Mile (GEM) project we continued to employ a GEM Navigator/Developer to support participants to move into work, education or training. We had previously planned to run a pre-employment programme, Introduction to Working with Children in Early Years Education course but this again had to be cancelled due to the Coronavirus pandemic.

PATA Managed Groups (PMG)

The biggest influences on the PMG budgets are child numbers and staff payroll.

The Coronavirus Pandemic continued to create much uncertainty for both parents and practitioners alike at the start of our new academic year in Autumn 2020. This resulted in us starting with reduced numbers of children, particularly the Under 3s where parents were reluctant to expose the children to the added risk of mixing with others. Many parents also chose not to pay for their children to attend additional hours, over the Nursery Education Funded hours and some children did not attend at all. This became an ongoing situation throughout the whole academic year due to rising numbers of Covid-19 cases.

The biggest impact came in the Spring term when all Early Years settings were required to remain open to all children during the January – March third national lockdown, despite schools being closed. There was a lot of confusion during the opening week of the Spring Term and numbers significantly reduced as some parents chose to keep all their children at home. Attendance numbers were volatile and changing daily/weekly so maintaining staffing levels to remain in ratio was challenging and costly. This was compounded by staff or their own children being required to isolate and therefore unable to attend work.

There was a continued need to provide enhanced cleaning procedures and additional PPE for the safety of all in the settings. This again had an impact on budgets and unlike in the previous Covid-19 impacted year there were no additional discretionary grants for Covid-19 support to the settings.

During the year three settings experienced a short period of closure due to Covid-19 exposure in the setting. Detailed contact tracing was carried out in each case by the Senior Management Team and manager of the setting and all children identified as close contacts asked to isolate. No cases of transmission within the setting were recorded. To support our self-isolating staff during this difficult period we introduced an enhanced Covid-19 related SSP package, and fee credits had to be allocated to parents unable to access the settings during the closures, both of which put further pressure on this income stream.

The added pressure of working during the Coronavirus Pandemic has taken its toll on staff within the Early Years sector. National surveys have reported that 87% of practitioners feel the sector has been undervalued by the Government during the pandemic and this has resulted in an unprecedented number of practitioners leaving the sector. PATA was faced with the need to recruit 12 new members of staff over the Summer, many as a direct result of Covid-19. The cost of recruitment, together with needing to pay overtime to leaving staff members instead of giving time off in lieu, during the quieter start to the new academic year, put further pressure on this budget line.

The creation of an Early Years Lead role to work with the PATA Managed Group managers and their teams to demonstrate outstanding practice and to support the continuous improvement in practice across the settings has proved valuable. This together with the Early Years Manager Support role, which was further embedded during the year, had to operate in a Covid-19 secure way to ensure there was no added risk to, or from, staff moving between settings. This enabled the auditing of practices and procedures together with sharing of best practice across the managed groups and was definitely a contributory factor in the achievement of a Good Ofsted report at one of the settings with some excellent feedback from the Inspector.
PATA staff continue to provide the majority of the administrative support for the settings and are working with the managers to standardise policies, procedures, documents and forms to make the provision sustainable for the future.

This work continues to enable the PATA office team to provide key support to all groups in our membership through working directly with staff to identify and share best practice across the county and to lead by example.

The proposed move for a further setting to become a PMG remained on hold due to the Coronavirus Pandemic but fortunately the setting is currently able to continue with a functioning committee.

Strategic decisions are made in conjunction with PATA Trustees for the purpose of ensuring community playgroups remain viable and that foundations are put in place to ensure we are able to save other settings at risk if necessary.

Training and Development
PATA training has continued to go from strength to strength with the highest number of courses in recent years being run and our training reaching further afield than ever before.

We continued to increase the number of high-profile external speakers including Alistair Bryce Clegg who we had been trying to book for over two years to deliver training for us. We also continued to work closely with those we have established long-term working relationships with.

Whilst we had hoped to resume some face-to-face training, all training during this period was virtual. PATA training has embraced the whole virtual delivery of training, and this has enabled us to reach a much wider audience both nationally and internationally.

Changes to the EYFS gave us the opportunity to deliver 12 courses (with over 400 people attending) in relation to this and Development Matters and Birth to Five Matters.

We continue to work in partnership with 2nd Chance for Paediatric First Aid and Facts4Life. We also continue our relationship with The Milestone School who assist us with training and support days for member settings, to help them with specific SEND needs but sadly the latter has not been able to take place due to the pandemic.

We work closely with GEM and a number of participants under the GEM project have attended several of our training courses aimed at improving their skills and helping them to take a step closer to volunteering or employment.

Whilst we have continued to be the preferred provider of all Artemis Children's Workforce Common Induction Programme e-learning in Gloucestershire and have continued to offer an expanded range of courses through this avenue, we are exploring other options for the next academic year as take up of Artemis courses has decreased.

We sent out a training survey towards the end of the year to ascertain what our member settings wanted from us with regards to training in the coming years. The number of responses was smaller than we had hoped for, but it still gave us a great insight into what our members want moving forward.

28% of settings have no training budget and only 6% have a training budget of more than £500. 43% attended between 1 and 5 courses and 29% attended more than 5 courses. 73% of the training attended was in relation to the new EYFS changes, Birth to Five Matters or Development Matters; 33% attended wellbeing and mental health training, 47% attended high profile speakers training, 33% attended SEND training and 20% attended Management/Committee training.

The survey also highlighted to us that 94% of people are interested in pre-recorded training which we will focus on the delivery of in the coming year. 95% said our training offers value for money.

Having reverted to virtual training, 30% want to continue solely with virtual training, 20% want to revert back to face to face training only and 50% would like a mixture of both.

Over the past year we have not produced our normal training programme to send out to members and others to allow us to provide a more responsive programme in a rapidly changing environment. However, 80% wanted to revert back to the old-style training programme but receive it by email rather than posted.

Support the development of early years and childcare settings

We continued to provide a membership service to 168 playgroups, toddler groups, nurseries, out of school clubs, children's centres, childminders and individuals throughout Gloucestershire and its borders, which includes providing information, advice and guidance on running effective groups, a job vacancy advertising service, subsidies on training, a group in need specialist support scheme and the payroll service.

In the Spring we launched a Covid Response Fund from our Groups in Need Funds. This allowed member settings to apply for a small grant (under £200) to enable them to purchase equipment or resources to help them get back on track post Covid-19. 29 groups received a grant from the Covid Response Fund and reported positive outcomes from this support.

We produced our last PATA Chatter in Spring 2021. User feedback suggested that practitioners wanted shorter more accessible pieces of information where our response and best practice guidance was provided immediately and not within the timescale of the Chatter publication. Four blog posts were posted between May – July 2021 covering sector related news, updates and best practice guidance. Additionally, we have continued issuing Briefings to members. These now include, not just Covid-19 guidance, model documents and information sheets, but also wider legislation changes and sector updates. Between September 2020 - August 2021 a further 24 Briefings were produced and emailed directly to our members and published in the members area of our website.

Whilst support for settings calls and emails involving Covid-19 related queries continued to be high during this period, we did see a steady decline as the academic year progressed. By September settings had implemented safety measures and were Covid-19 compliant and therefore support reduced slightly. We did, however see spikes at the onset of 2021 as lockdown was re-introduced but Early Years stayed open, and we continued to guide settings through the ever-changing landscape.

Our office team has continued to work predominantly from home and with the introduction of Teams, the communication between PATA staff teams and our members was efficient and effective.

Over the year Covid-19 has accounted for 28% of our overall support for settings enquiries, including issues such as: staffing issues around risk from the virus, financial concerns and enquiries, environmental queries around risk and management, and support in understanding legislation relating to the virus.

Once again, our advice line and email help-desk services were invaluable to our members and dealt with over 700 calls and enquiries per term mainly from registered childcare providers, playgroups, or nurseries with some also from toddler groups and play schemes/out of school clubs. Of these approximately 13% were in depth with more significant issues that included multiple issues ranging from human resources, legislation, governance, and financial concerns. Many groups were provided with immediate advice and/or signposting.

Our website continues to draw both returning and new visitors. The member's area has continued to see an increase in visitors, mainly driven by the continued advice, guidance and model documents posted there to support settings during the pandemic. Overall page views for the website reached an all-time high in the quarter March – May with over 36,000 compared to a previous high of 28,500 back in 2018. Some of this was driven by the members area but also by training and other pages. The vacancies page remains consistently popular.

During Covid-19 our Facebook page remains a very important source of up-to-date information for settings and their staff. We continued to post almost every sector update from the government, usually within a few hours of publication. At the end of August, we had 753 followers, a 26% increase from last year. Post view and engagement has consistently grown this year. We posted 454 times across the year. Our largest reach came again from the Christmas card competition and during the year we had a number of posts with a reach of over 3,000 people.

After receiving approval from the Charity Commission on our updated 2019 Group Constitution, member groups have continued to adopt the new version to ensure we can continue to support them in the most effective way. 67% of groups have returned adopted and signed constitutions to date, therefore this work is on-going.

We continue to work on developing and updating policies, forms, and documentation primarily for the PATA Managed Groups. These proven policies and documents then become a basis for providing support for our Member settings.

PATA Payroll Service

The PATA Payroll Service continues to be valued by its clients and numbers have increased slightly from 187 to 191 regular clients. Some new clients have balanced out the playgroups which have closed who were payroll clients. We process on average 736 employees per month. There are currently 76 member childcare settings, predominantly playgroups and 101 parish and town councils, 6 other charities and 8 other small community businesses.

Due to the Covid-19 pandemic, the Payroll team continued to work from both the PATA Head Office and homebased working.

As well as our member clients receiving the PATA support for settings Covid-19 briefings, we produced supplementary payroll related Covid-19 briefings for all our clients. This was particularly important as the guidance to the Coronavirus Job Retention Scheme continued to change over the first few months of its introduction. We were inundated with requests for support and guidance throughout the pandemic and for clarity on the government guidance. For many member settings, where staff had been furloughed and a sole administrator or manager was left to manage the payroll side of their business, the support of the PATA Payroll team was vital.

Elmbridge Children's Centre

To provide security for PATA @ Elmbridge Under Fives, PATA took over the lease of Elmbridge Children's Centre during Gloucestershire's 2016 decommissioning plan for Children's Centres. PATA @ Elmbridge Under Fives continued to run with an additional room for Rising 3's and their staff ran a Stay & Play session in the Children's Centre for babies, toddlers and their parents, although this had to close during the Coronavirus pandemic.

Due to Covid-19 restrictions this year we have been unable to further develop the use of the building for the wider community. We hope to build on the work done previously during the next year.

Provide a voice for PATA members and the wider VCS on external partnerships

PATA have regular contact with Gloucestershire County Council (GCC), as well as other relevant VCS organisations across the county to provide information exchange on behalf of our members. We use our knowledge and influence at County level to ensure the voice of the sector is heard and help member groups to feel less alone and more supported. This was particularly relevant when championing the need for a review of the Nursery Education Funding at the start of the Spring term, where Department for Education decisions to revert to only funding attending child numbers, at a time of National Lockdown, would leave many settings financially unstable or having to close. Regular conversations with GCC's Head of Early Years allowed us to communicate the impact and urgency to act and ultimately resulted in additional funding support across the county.

As part of our involvement with Gloucestershire Going the Extra Mile (GEM) Project Team and Partners we took part in online support including job clubs and confidence building workshops.

CEO involvement in the Child Friendly Gloucestershire Group and the Odyssey Teaching School Hub have opened up additional opportunities to champion the needs of the sector and the support that PATA can offer. We successfully applied to become a Gateway for the Government's Kickstart Scheme. This enabled our members, who otherwise would not have been able to access this opportunity, to offer Kickstart jobs throughout the county within the childcare sector. With the scheme's inflexibility around the term-time working sector the start-up phase of this project became very protracted and the job starts are now delayed until October 2021. We hope that this will give us an opportunity to attract young people to start childcare careers, whilst supporting settings with grant-funded employees and access to a Support Worker.

Identify measures to improve organisations effectiveness and efficiency

We have continued to invest in our IT infrastructure including the replacement of several very old laptops, PCs at the PATA Managed Groups and a video-conferencing facility to enable remote team meetings and training. The major change for the Head Office team was the move from physical phones to the Teams online phone system. This has allowed staff to answer calls when working remotely as if they are in the office and provided enhanced communication options for the team internally. The PATA Managed Groups are also gradually moving to this system. As the majority of the Head Office team have worked from home throughout much of this academic year the additional investment was an absolute necessity.

Measures implemented to make sure settings remained safe have encouraged us to look for opportunities to reduce travel and face to face meetings and make full use of the technology now available. This is a saving in time and cost and enables greater communication during this difficult pandemic period. Post pandemic we see the need for a balance between face to face and technology-led communication.

Recognising the additional strain that working during the pandemic has put on staff we have put in place a number of measures to support staff mental health and wellbeing. This includes access to group sessions run by a local qualified counsellor who specialises in the education sector, access to independent on-line counselling services and enhanced signposting to the service available.

Following a staff survey we introduced a termly staff newsletter to improve communication throughout the organisation and to help staff, particularly in the PATA Managed Groups, to feel engaged. This includes an Outstanding Contribution Award which all staff can participate in nominating colleagues for.

The PATA Head Office has had a complete refurbishment to make best use of the space available for the expanding Head Office team. The training room had become under-utilised post accredited training and with the move to on-line training it became largely redundant. This provided an opportunity to reorganise Head Office space to ensure sufficient desks for all staff and to enable social distancing and a Covid-19 secure environment for staff wishing to or needing to work in the office.

Our Wild Apricot membership database and training course management system continues to be used and we keep abreast of system upgrades to capitalise on any further efficiency and cost savings these can bring. We are constantly updating our website and looking for ways to provide additional support and tools for both our members and our wider audience through its mobile-friendly content.

Fund-raising Performance
PATA continues to source and apply for funding for specialist projects that support the development of early years and childcare settings.

In February 2021, we received a further £5,000 from Gloucestershire Community Foundation from their COVID Emergency Response Fund to cover core and training costs incurred in PATA's support to our members during the pandemic.

Most of PATA's activities are funded through partnership contracts, nursery education funding and charges for services provided or membership fees. Traditional fundraising from the general public represents only a very small part of the charity's income and usually originates through the PATA Managed Groups where they fundraise locally for improvements to their own settings.

Consideration of factors within & outside the Charity's control
Again this year the most significant factor outside of our control has undoubtedly been Covid-19 and the impact both of lockdowns and the ongoing uncertainty month to month. PATA has weathered this storm well, utilising the expertise across the team to support our members and provide pertinent, useable advice when this was lacking from other sources. The office team continued to work from home, helped by our IT and communication investment to keep support available when it was most needed. We continued to be a trusted source for our members through our regular briefings and our email and telephone support, which members found invaluable.

The Government previously announced that employers would be able to claim a Coronavirus Job Retention Scheme (CJRS) bonus. This would be a one-off payment of a £1,000 per employee who previously received a grant under the CJRS scheme and remained continuously employed through to the end of January 2021. As the CJRS scheme was extended to March 2021, the Government announced that the bonus scheme would be replaced with a "Retention Incentive" that would be employed at "an appropriate time". We now know that the CJRS Scheme ends in September 2021 and no retention incentive has been offered. We had anticipated and budgeted for £19k based on the original scheme guidance.

Closures enforced on the PATA Managed Groups based on school sites due to last minute decisions by the Department for Education to close early for Christmas and to keep schools closed for the Third Lockdown had a huge impact on fees income and staff time to process volatile child numbers and refunds.
April brought a small increase in the Nursery Education Funding rates received from Gloucestershire County Council. Although this was welcome it was not enough to compensate for the 2.2% increase in the National Living Wage (NLW) and the lowering of the NLW threshold being reduced from 25 to 23 years. Making settings sustainable for the future will continue to be a focus with further increases to the National Living Wage and pensions expected.

The continued and significant annual increases to the NLW forced us to review Head Office salaries and apply a small increase for the first time in two years.

Financial review

Policy on reserves
PATA holds reserves based on a realistic assessment of need. The purpose of reserves is to provide security and stability to the association and enable PATA to meet its legal obligations in the event of having to dissolve.

It aims to keep the equivalent of six month's core running costs in unrestricted funds so that the money can be called upon in times of short-term cash flow difficulties. It aims to retain enough money to carry out its legal obligations in the event of it having to close which includes, salary payments to cover notice periods, obligations to staff for redundancy costs, any payments required to terminate leases and similar contracts.

At the end of each financial year, the CEO, Board of Trustees and the Finance Manager will review the amount of money held in reserves.

Consideration of Surplus/Defecit

In the financial period 2020-21 PATA made a deficit of £36,371 (Financial year 2019-20: surplus of £66,769). This includes £21.7k of restricted funds to be used in the 2021-22 academic year for the PMGs. Surpluses are used to continue to support our membership and charitable aims.

An agreement has been made with the landlord to waive the rent payable in the final quarter in this financial year. In return, PATA (UK) will carry out repairs & renovations to the building in the 2021/22 financial year.

Principle funding sources
Significant PATA funding sources for 2020-21 were:

GEM Project
Gloucestershire Community Foundation Grant
Coronavirus Job Retention Scheme (in lieu of August 2020 wages)

PATA main income sources:

PATA Managed Groups – Nursery Education Funding (NEF) and Parent Fees
Payroll service fees (Split by member and non-member clients)
Membership fees
Individual training course fees

NEF and Parent Fees received termly for the PATA Managed Groups are used to provide nursery education for the children of each setting in line with the principles and practices of the Statutory Framework for the Early Years Foundation Stage.

Reserves from the PATA Managed Group (PATA @ Winchcombe Early Years that joined us in January 2020) were expected to be transferred to PATA during this financial year. Due to Covid-19 and Solicitor delays with the Lease Reassignment this has not been possible. Once their accounts are closed the funds will reimburse the cost of improvements already made to the setting and paid for from the Refurbishment fund. Remaining funds will ensure overall reserves are increased to cover the 52 members of staff employed by PATA in the office and across the settings. This setting would have closed as an individual community playgroup without moving under PATA management and local families would have been without places for their children.

A sinking fund of £35,000 existed towards any costs incurred from the PATA Managed Group premises we have responsibility for. There was no expenditure against this fund in 2020-21 therefore a decision was made to maintain this level and start 2021-22 with £35,000.

A refurbishment fund of £39,131 existed for PATA and the PATA Managed Groups towards redecoration, replacement of infrastructure, equipment and furnishings which may be needed over and above any localised fundraising efforts.

In 2020-21, the refurbishment fund was used primarily to complete a full refurbishment and new kitchen at PATA @ Winchcombe Early Years, improve communication and training facilities at head office, incorporating Teams soft phones, video conferencing facilities and new laptops, PMG new PCs, laptops and premises signage and the Head Office refurbishment. This totalled £26,908, leaving a balance of £12,223. We anticipate this being topped up by £8,700 from Winchcombe Playgroup closure balances during the 2021-22 financial year.

The Continuing Professional Development Training Bursary Fund was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This year it gave opportunities for managers to attend the Nursery World On-Line Conference, Let's Talk the Learning Walk, Nursery World Masterclass and Workshops, Understanding the EYFS reforms for all PMG staff and other relevant Early Years related courses. A total of £2,217 was spent, leaving a balance of £5,829. There is no need to increase this balance for the coming year.

Other grants and contracts awarded as above have enabled PATA to succeed this year in its key objectives.

Specifically, PATA has employed staff, purchased consumables, occupied an office base and six PATA Managed Group setting buildings to carry out its aims and objectives.

Statement of trustees' responsibilities

The trustees, who are also the directors of PATA (UK) for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and 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 charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

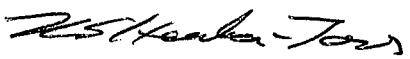
Auditor

In accordance with the company's articles, a resolution proposing that Griffiths Marshall be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



K Heaton-Jones
Chair
Dated: 16 February 2022

PATA (UK)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PATA (UK)

Opinion

We have audited the financial statements of PATA (UK) (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees
As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to PATA (UK) and the industry in which it operates and, considered the risk of acts by Management and Trustees of PATA (UK) which were contrary to applicable laws and regulations, including fraud. These included but were not limited to compliance with the Companies Act 2006, Charities Act 2011 and Employment Law. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF PATA (UK)

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

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



Stephen Humphries (Senior Statutory Auditor)
for and on behalf of Griffiths Marshall

17 February 2022

Chartered Accountants
Statutory Auditor

Beaumont House
172 Southgate Street
Gloucester
Gloucestershire
GL1 2EZ

Griffiths Marshall is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Income and endowments from:									
Donations, grants and memberships	2	31,204	-	33,303	64,507	63,933	-	52,225	116,158
Charitable activities									
PATA Managed Groups	3	605,955	-	9,429	615,384	605,821	-	7,295	613,116
Training & Induction Fees	3	43,259	-	-	43,259	29,185	-	-	29,185
Payroll income	4	57,497	-	-	57,497	57,310	-	-	57,310
Investments	5	203	-	-	203	433	-	-	433
Other income	6	1,575	-	-	1,575	1,573	-	-	1,573
Total income		739,693	-	42,732	782,425	758,255	-	59,520	817,775
Expenditure on:									
Charitable activities	7	761,958	10,218	40,507	812,683	711,876	5,940	26,183	743,999
Other	12	-	4,434	1,679	6,113	-	3,363	3,644	7,007
Total resources expended		761,958	14,652	42,186	818,796	711,876	9,303	29,827	751,006
Net (outgoing)/incoming resources before transfers		(22,265)	(14,652)	546	(36,371)	46,379	(9,303)	29,693	66,769

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Net (outgoing)/incoming resources before transfers		(22,265)	(14,652)	546	(36,371)	46,379	(9,303)	29,693	66,769
Gross transfers between funds		1,130	-	(1,130)	-	(26,360)	30,000	(3,640)	-
Net (expenditure)/income for the year/ Net movement in funds		(21,135)	(14,652)	(584)	(36,371)	20,019	20,697	26,053	66,769
Fund balances at 1 September 2020		272,559	115,938	28,064	416,561	252,427	95,241	2,013	349,681
Fund balances at 31 August 2021		251,424	101,286	27,480	380,190	272,446	115,938	28,066	416,450

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	13		56,075		41,879
Current assets					
Stocks	14	633		308	
Debtors	15	25,653		9,052	
Cash at bank and in hand		355,126		382,406	
		381,412		391,766	
Creditors: amounts falling due within one year	16	(57,297)		(17,195)	
Net current assets			324,115		374,571
Total assets less current liabilities			380,190		416,450
Income funds					
Restricted funds	17		27,480		28,066
Unrestricted funds					
Designated funds	18	101,286		115,938	
General unrestricted funds		251,424		272,446	
			352,710		388,384
			380,190		416,450

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 16 February 2022

K Heaton-Jones
Trustee

Company Registration No. 06541176

PATA (UK)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from operations	**22**		1,516		80,979
Investing activities					
Purchase of tangible fixed assets		(28,999)		(29,700)	
Investment income received		203		433	
Net cash used in investing activities			(28,796)		(29,267)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(27,280)		51,712
Cash and cash equivalents at beginning of year			382,406		330,694
Cash and cash equivalents at end of year			355,126		382,406

1 Accounting policies

Charity information

PATA (UK) is a private company limited by guarantee incorporated in England and Wales. The registered office is Chequers Bridge Centre, Painswick Road, Gloucester, GL4 6PR.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Incoming resources are deferred when the associated expenditure is specified for a period after the reporting date.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1 Accounting policies **(Continued)**

1.5 Resources expended

Expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Support costs are those costs incurred directly In support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with the administration of the the Charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10%-20% of cost per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year , unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1.7 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Donations, grants and memberships

	Unrestricted funds general 2021	**Restricted funds 2021**	**Total 2021**	Unrestricted funds general 2020	Restricted funds 2020	Total 2020
	£	**£**	**£**	£	£	£
Donations and gifts	56	-	56	660	22,989	23,649
Fundraising	-	11,604	11,604	-	4,727	4,727
Covid-19 grant funding	16,439	-	16,439	48,998	-	48,998
Membership fees	14,709	-	14,709	14,275	-	14,275
GEM Project	-	21,699	21,699	-	17,509	17,509
EYITT	-	-	-	-	7,000	7,000
	31,204	33,303	64,507	63,933	52,225	116,158

3 Charitable activities

	PATA Managed Groups 2021	Training & Induction Fees 2021	Total 2021	Total 2020
	£	£	£	£
Income from charitable activities	605,955	43,259	649,214	634,859
PMG funding and fees	9,429	-	9,429	7,295
PMG assets introduced	-	-	-	147
	615,384	43,259	658,643	642,301
Analysis by fund				
Unrestricted funds - general	605,955	43,259	649,214	
Restricted funds	9,429	-	9,429	
	615,384	43,259	658,643	
For the year ended 31 August 2020				
Unrestricted funds - general	605,821	29,185		635,006
Restricted funds	7,295	-		7,295
	613,116	29,185		642,301

4 Payroll income

	Unrestricted funds general 2021	Total 2020
	£	£
Payroll fees from members	38,926	40,093
Payroll fees from non-members	18,571	17,217
Payroll income	57,497	57,310

5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	203	433

6 Other income

	2021 £	2020 £
Sales of Publications & services	1,201	1,196
Other income	374	377
	1,575	1,573

7 Charitable activities

	Support for Settings 2021	PATA Managed Groups 2021	Training Project 2021	Payroll Project 2021	Total 2021	Total 2020
	£	£	£	£	£	£
Staff costs	47,095	516,368	23,009	41,061	627,533	606,586
Depreciation and impairment	1,968	9,028	1,474	2,334	14,804	9,922
Project costs	1,342	43,928	511	5,810	51,591	32,592
Tutor training expenses	-	-	217	-	217	455
External tutors	-	-	14,311	-	14,311	9,182
	50,405	569,324	39,522	49,205	708,456	658,737
Grant funding of activities (see note 8)	-	5,271	-	-	5,271	-
Share of support costs (see note 9)	14,385	47,650	10,788	17,082	89,905	78,269
Share of governance costs (see note 9)	1,448	4,797	1,086	1,720	9,051	6,993
	66,238	627,042	51,396	68,007	812,683	743,999
Analysis by fund						
Unrestricted funds - general	48,659	597,063	50,170	66,066	761,958	
Unrestricted funds - designated	1,635	5,416	1,226	1,941	10,218	
Restricted funds	15,944	24,563	-	-	40,507	
	66,238	627,042	51,396	68,007	812,683	

8 Grants payable

	PATA Managed Groups 2021	2020
	£	£
Groups in Need Donations	5,271	-

9 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Rent	40,768	-	40,768	34,428
Copier charges & leasing	1,891	-	1,891	1,926
Telephone	3,268	-	3,268	2,387
Postage & stationery	4,948	-	4,948	6,358
IT Support	12,682	-	12,682	12,782
Repairs & premises costs	14,242	-	14,242	11,486
Conferences & training	1,539	-	1,539	757
Insurance	5,212	-	5,212	4,450
Memberships & subscriptions	1,460	-	1,460	1,163
Sundry costs	3,894	-	3,894	2,531
Audit fees	-	4,596	4,596	3,480
Accountancy	-	2,210	2,210	2,203
Legal and professional	-	1,687	1,687	806
Bank charges	-	559	559	505
	89,904	9,052	98,956	85,262
Analysed between				
S4S	14,385	1,448	15,833	11,937
Fundraising	-	-	-	852
PMG	47,650	4,797	52,447	46,042
Training	10,788	1,086	11,874	11,084
Payroll	17,082	1,720	18,802	15,347
	89,904	9,052	98,956	85,262

Support costs are apportioned between charitable activities based on a percentage of staff contracted hours per activity.

10 Trustees

The total trustee expenses for the year were £0 (2020 - £25).

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Office Based Staff	16	12
Part-time Assessors and Tutors	-	2
PATA @ Elmbridge Under Fives	9	11
PATA @ Penguins	6	6
PATA @ Tiny Tots	4	5
PATA @ Funbusters	7	7
PATA @ Siddington & Kemble	4	4
PATA @ Winchcombe	6	6
Total	52	53

Employment costs	2021 £	2020 £
Wages and salaries	595,139	578,343
Social security costs	23,988	20,997
Other pension costs	8,406	7,246
	627,533	606,586

There were no employees whose annual remuneration was £60,000 or more.

12 Other

	Unrestricted funds designated 2021	Restricted funds 2021	Total 2021 £	Unrestricted funds designated 2020	Restricted funds 2020	Total 2020 £
GEM Project	-	1,679	1,679	-	450	450
EYITT Student	-	-	-	-	115	115
Fundraising	-	-	-	-	3,079	3,079
Refurbishment	1,167	-	1,167	1,409	-	1,409
ECC Transition	1,050	-	1,050	-	-	-
CPD Fund	2,217	-	2,217	1,954	-	1,954
	4,434	1,679	6,113	3,363	3,644	7,007
For the year ended 31 August 2020	3,363	3,644				7,007

13 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 September 2020	125,910
Additions	28,999
At 31 August 2021	154,909
Depreciation and impairment	
At 1 September 2020	84,031
Depreciation charged in the year	14,803
At 31 August 2021	98,834
Carrying amount	
At 31 August 2021	56,075
At 31 August 2020	41,879

14 Stocks

	2021	2020
	£	£
Finished goods and goods for resale	633	308

15 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	16,402	4,540
Prepayments and accrued income	9,251	4,512
	25,653	9,052

16 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		7,466	9,853
Deferred income		23,431	1,417
Trade creditors		20,540	1,784
Other creditors		1,359	662
Accruals and deferred income		4,501	3,479
		57,297	17,195

Deferred income includes additional funding from Gloucestershire County Council of £11,724 received for the Autumn term of 2021-2022 and £11,707 received for trainings courses due to be completed after the reporting date.

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds			
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 31 August 2021
	£	£	£	£	£
EYPP (Pupil Premium)	2,884	9,429	(9,664)	-	2,649
Fundraising	4,421	11,604	(9,627)	-	6,398
GINF	23,704	-	(5,271)	-	18,433
GEM Project	(2,945)	21,698	(17,623)	(1,130)	-
	28,064	42,731	(42,185)	(1,130)	27,480

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2019	Resources expended	Transfers	Balance at 1 September 2020	Resources expended	Balance at 31 August 2021
	£	£	£	£	£	£
Sinking fund	35,000	-	-	35,000	-	35,000
Refurbishment fund	40,241	(7,349)	30,000	62,892	(11,385)	51,507
ECC Transition fund	10,000	-	-	10,000	(1,050)	8,950
CPD Fund	10,000	(1,954)	-	8,046	(2,217)	5,829
	95,241	(9,303)	30,000	115,938	(14,652)	101,286

19 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 August 2021 are represented by:								
Tangible assets	16,792	39,283	-	56,075	18,119	23,760	-	41,879
Current assets/(liabilities)	234,632	62,003	27,480	324,115	254,327	92,178	28,066	374,571
	251,424	101,286	27,480	380,190	272,446	115,938	28,066	416,450

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	8,800	8,800
Between two and five years	-	8,800
	8,800	17,600

21 Related party transactions

Remuneration of key management personnel

The remuneration of the 3 key management personnel (2020 - 3), is as follows.

	2021	2020
	£	£
Aggregate compensation	118,811	114,067

There were no related party transactions in the year.

22 Cash generated from operations

	2021	2020
	£	£
(Deficit)/surpus for the year	(36,371)	66,769
Adjustments for:		
Investment income recognised in statement of financial activities	(203)	(433)
Depreciation and impairment of tangible fixed assets	14,914	9,922
Movements in working capital:		
(Increase)/decrease in stocks	(325)	175
(Increase)/decrease in debtors	(16,601)	3,634
Increase in creditors	18,088	4,380
Increase/(decrease) in deferred income	22,014	(3,468)
Cash generated from operations	1,516	80,979