

**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

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

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# **PATA (UK)**

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# **PATA (UK)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 AUGUST 2021**

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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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **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

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **Volunteers involvement**

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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

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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.



## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

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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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

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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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### **FOR THE YEAR ENDED 31 AUGUST 2021**

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##### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 AUGUST 2021***

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#### **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.

# **PATA (UK)**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021**

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### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2021**

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#### **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)**

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### **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.



# **PATA (UK)**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE TRUSTEES OF PATA (UK)**

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#### **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.

## **PATA (UK)**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF PATA (UK)**

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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	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
		2021	2021	2021	2021	2020	2020	2020	2020
		£	£	£	£	£	£	£	£
<b><u>Income and endowments from:</u></b>									
Donations, grants and memberships	2	31,204	-	33,303	64,507	63,933	-	52,225	116,158
<b><u>Charitable activities</u></b>									
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
<b>Total income</b>		<b>739,693</b>	<b>-</b>	<b>42,732</b>	<b>782,425</b>	<b>758,255</b>	<b>-</b>	<b>59,520</b>	<b>817,775</b>
<b><u>Expenditure on:</u></b>									
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
<b>Total resources expended</b>		<b>761,958</b>	<b>14,652</b>	<b>42,186</b>	<b>818,796</b>	<b>711,876</b>	<b>9,303</b>	<b>29,827</b>	<b>751,006</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(22,265)</b>	<b>(14,652)</b>	<b>546</b>	<b>(36,371)</b>	<b>46,379</b>	<b>(9,303)</b>	<b>29,693</b>	<b>66,769</b>

# 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 £	£
<b>Fixed assets</b>					
Tangible assets	13		56,075		41,879
<b>Current assets</b>					
Stocks	14	633		308	
Debtors	15	25,653		9,052	
Cash at bank and in hand		355,126		382,406	
		<u>381,412</u>		<u>391,766</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(57,297)</u>		<u>(17,195)</u>	
Net current assets			324,115		374,571
<b>Total assets less current liabilities</b>			<u>380,190</u>		<u>416,450</u>
<b>Income funds</b>					
Restricted funds	17		27,480		28,066
<u>Unrestricted funds</u>					
Designated funds	18	101,286		115,938	
General unrestricted funds		<u>251,424</u>		<u>272,446</u>	
			352,710		388,384
			<u>380,190</u>		<u>416,450</u>

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 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		1,516		80,979
<b>Investing activities</b>					
Purchase of tangible fixed assets		(28,999)		(29,700)	
Investment income received		203		433	
<b>Net cash used in investing activities</b>			(28,796)		(29,267)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(27,280)		51,712
Cash and cash equivalents at beginning of year			382,406		330,694
<b>Cash and cash equivalents at end of year</b>			355,126		382,406

# **PATA (UK)**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021**

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### **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.

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2021

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#### 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.



## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 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
	<u>31,204</u>	<u>33,303</u>	<u>64,507</u>	<u>63,933</u>	<u>52,225</u>	<u>116,158</u>

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 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
	<u>615,384</u>	<u>43,259</u>	<u>658,643</u>	<u>642,301</u>
Analysis by fund				
Unrestricted funds - general	605,955	43,259	649,214	
Restricted funds	9,429	-	9,429	
	<u>615,384</u>	<u>43,259</u>	<u>658,643</u>	
For the year ended 31 August 2020				
Unrestricted funds - general	605,821	29,185		635,006
Restricted funds	7,295	-		7,295
	<u>613,116</u>	<u>29,185</u>		<u>642,301</u>

### 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	<u>57,497</u>	<u>57,310</u>

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

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#### 5 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	203	433
	<u>203</u>	<u>433</u>

#### 6 Other income

	2021 £	2020 £
Sales of Publications & services	1,201	1,196
Other income	374	377
	<u>1,575</u>	<u>1,573</u>

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 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
	<u>50,405</u>	<u>569,324</u>	<u>39,522</u>	<u>49,205</u>	<u>708,456</u>	<u>658,737</u>
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
	<u>66,238</u>	<u>627,042</u>	<u>51,396</u>	<u>68,007</u>	<u>812,683</u>	<u>743,999</u>
<b>Analysis by fund</b>						
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	
	<u>66,238</u>	<u>627,042</u>	<u>51,396</u>	<u>68,007</u>	<u>812,683</u>	

### 8 Grants payable

	PATA Managed Groups 2021 £	2020 £
Groups in Need Donations	<u>5,271</u>	<u>-</u>

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 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
	<u>89,904</u>	<u>9,052</u>	<u>98,956</u>	<u>85,262</u>
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
	<u>89,904</u>	<u>9,052</u>	<u>98,956</u>	<u>85,262</u>

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).

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2021

### 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

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 13 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 September 2020	125,910
Additions	28,999
At 31 August 2021	154,909
<b>Depreciation and impairment</b>	
At 1 September 2020	84,031
Depreciation charged in the year	14,803
At 31 August 2021	98,834
<b>Carrying amount</b>	
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	16,402	4,540
Prepayments and accrued income	9,251	4,512
	25,653	9,052

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

### 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
		<u>57,297</u>	<u>17,195</u>

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)	-
	<u>28,064</u>	<u>42,731</u>	<u>(42,185)</u>	<u>(1,130)</u>	<u>27,480</u>

### 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
	<u>95,241</u>	<u>(9,303)</u>	<u>30,000</u>	<u>115,938</u>	<u>(14,652)</u>	<u>101,286</u>



# **PATA (UK)**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2021**

19 Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
	2021	£	2021	£	2021	£	2021	£	2020	£	2020	£	2020	£	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	
	<u>251,424</u>		<u>101,286</u>		<u>27,480</u>		<u>380,190</u>		<u>272,446</u>		<u>115,938</u>		<u>28,066</u>		<u>416,450</u>	

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2021

#### 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
	<u>8,800</u>	<u>17,600</u>

#### 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	<u>118,811</u>	<u>114,067</u>

There were no related party transactions in the year.

#### 22 Cash generated from operations

	2021 £	2020 £
(Deficit)/surplus 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)
<b>Cash generated from operations</b>	<u>1,516</u>	<u>80,979</u>