

**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**

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<b>Trustees</b>	K Heaton-Jones A Williams L Woore, nee Adler D Jones N Cranfield
<b>Chair</b>	K Heaton-Jones
<b>Chief Executive</b>	P Hayball
<b>Treasurer</b>	L Woore, nee 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 2022**

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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.



## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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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 2022**

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##### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022**

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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, 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 (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022**

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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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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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.



## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022**

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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 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.

## **PATA (UK)**

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

#### **FOR THE YEAR ENDED 31 AUGUST 2022**

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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.



## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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- 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 make 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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **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.

## **PATA (UK)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **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)

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### 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.

## **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.

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.

## **PATA (UK)**

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

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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**

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

		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:	Notes								
Donations, grants and memberships	2	1,495	-	-	1,495	16,495	-	-	16,495
<u>Charitable activities</u>									
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
<b>Total income</b>		<b>923,607</b>	<b>9,000</b>	<b>134,228</b>	<b>1,066,835</b>	<b>739,694</b>	<b>-</b>	<b>42,732</b>	<b>782,426</b>
<u>Expenditure on:</u>									
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
<b>Total expenditure</b>		<b>862,134</b>	<b>17,449</b>	<b>112,623</b>	<b>992,206</b>	<b>761,959</b>	<b>14,652</b>	<b>42,186</b>	<b>818,797</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>61,473</b>	<b>(8,449)</b>	<b>21,605</b>	<b>74,629</b>	<b>(22,265)</b>	<b>(14,652)</b>	<b>546</b>	<b>(36,371)</b>



## 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 £
<b>Net incoming/(outgoing) resources before transfers</b>		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)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		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
<b>Fund balances at 31 August 2022</b>		<u>284,292</u>	<u>122,838</u>	<u>47,689</u>	<u>454,819</u>	<u>251,424</u>	<u>101,286</u>	<u>27,480</u>	<u>380,190</u>

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 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		51,343		56,075
<b>Current assets</b>					
Stocks	14	486		633	
Debtors	15	18,761		25,653	
Cash at bank and in hand		440,188		355,126	
		459,435		381,412	
<b>Creditors: amounts falling due within one year</b>	16	(55,959)		(57,297)	
Net current assets			403,476		324,115
<b>Total assets less current liabilities</b>			454,819		380,190
<b>Income funds</b>					
Restricted funds	18		47,689		27,480
<u>Unrestricted funds</u>					
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 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		95,806		1,516
<b>Investing activities</b>					
Purchase of tangible fixed assets		(10,907)		(28,999)	
Investment income received		163		203	
<b>Net cash used in investing activities</b>			(10,744)		(28,796)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			85,062		(27,280)
Cash and cash equivalents at beginning of year			355,126		382,406
<b>Cash and cash equivalents at end of year</b>			440,188		355,126

# **PATA (UK)**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 AUGUST 2022**

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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. 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.

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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### 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.

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 2 Donations, grants and memberships

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	16	56
Grants receivable	1,479	16,439
	<u>1,495</u>	<u>16,495</u>
<b>Grants receivable for core activities</b>		
GCF Covid Grant	-	5,000
Coronavirus Job Retention Scheme and SSP Rebate	-	11,439
Coronavirus SSP Rebate	1,479	-
	<u>1,479</u>	<u>16,439</u>

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 3 Charitable activities

	GEM Project	Support For	KickStartPATA Managed	Training &	Total	Total
	2022	Settings	Scheme	Groups Induction Fees	2022	2021
	£	£	£	£	£	£
Income from charitable activities	-	-	-	125,907	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
	<u>26,888</u>	<u>31,271</u>	<u>68,302</u>	<u>754,130</u>	<u>993,516</u>	<u>706,656</u>
Analysis by fund						
Unrestricted funds - general	-	19,875	-	717,488	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
	<u>26,888</u>	<u>31,271</u>	<u>68,302</u>	<u>754,130</u>	<u>993,516</u>	<u>706,656</u>

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

#### 3 Charitable activities

(Continued)

For the year ended 31 August 2021

	GEM Project	Support For	PATA Managed	Training &	Total
	£	Settings	Groups	Induction Fees	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
	<u>21,699</u>	<u>14,709</u>	<u>626,989</u>	<u>43,259</u>	<u>706,656</u>
Analysis by fund					
Unrestricted funds - general	-	14,709	605,956	43,259	663,924
Restricted funds	21,699	-	21,033	-	42,732
	<u>21,699</u>	<u>14,709</u>	<u>626,989</u>	<u>43,259</u>	<u>706,656</u>



## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 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	<u>69,681</u>	<u>57,497</u>

#### 5 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	<u>163</u>	<u>203</u>

#### 6 Other income

	2022 £	2021 £
Sales of Publications & services	1,434	1,201
Other income	546	374
	<u>1,980</u>	<u>1,575</u>

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 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
	<u>22,534</u>	<u>35,534</u>	<u>66,822</u>	<u>625,965</u>	<u>77,199</u>	<u>52,668</u>	<u>880,722</u>	<u>710,136</u>
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
	<u>22,534</u>	<u>43,282</u>	<u>66,822</u>	<u>708,248</u>	<u>83,984</u>	<u>61,025</u>	<u>985,895</u>	<u>814,363</u>
<b>Analysis by fund</b>								
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	
	<u>22,534</u>	<u>43,282</u>	<u>66,822</u>	<u>708,248</u>	<u>83,984</u>	<u>61,025</u>	<u>985,895</u>	

# PATA (UK)

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 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
	<u>94,570</u>	<u>9,353</u>	<u>103,923</u>	<u>98,956</u>
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
	<u>94,570</u>	<u>9,353</u>	<u>103,923</u>	<u>98,956</u>

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.

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

#### 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

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 13 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 September 2021	154,909
Additions	10,907
At 31 August 2022	165,816
<b>Depreciation and impairment</b>	
At 1 September 2021	98,833
Depreciation charged in the year	15,640
At 31 August 2022	114,473
<b>Carrying amount</b>	
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 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,582	16,402
Prepayments and accrued income	11,179	9,251
	18,761	25,653

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 AUGUST 2022

#### 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
		<u>55,959</u>	<u>57,297</u>

#### 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
	<u>27,283</u>	<u>23,431</u>
Deferred income at 31 August 2022	<u>27,283</u>	<u>23,431</u>

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.

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 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 31 August 2022
	Balance at 1 September 2020	Incoming resources	Resources expended	Transfers	Balance at 1 September 2021	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
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)	-
	<u>28,064</u>	<u>42,731</u>	<u>(42,185)</u>	<u>(1,130)</u>	<u>27,480</u>	<u>134,228</u>	<u>(112,623)</u>	<u>(1,396)</u>	<u>47,689</u>

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.

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 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
	<u>115,939</u>	<u>(14,652)</u>	<u>101,287</u>	<u>9,000</u>	<u>(17,449)</u>	<u>30,000</u>	<u>122,838</u>

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
	<u>284,292</u>	<u>122,838</u>	<u>47,689</u>	<u>454,819</u>	<u>251,424</u>	<u>101,286</u>	<u>27,480</u>	<u>380,190</u>



## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

#### 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
<b>Cash generated from operations</b>	<b>95,806</b>	<b>1,516</b>