

Charity registration number 1124222 (England and Wales)

Company registration number 06541176

PATA (UK)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

PATA (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

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

PATA (UK)

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PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's Memorandum of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Structure, governance and management

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

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

K Heaton-Jones

A Williams

D Jones

N Cranfield

S Allen

H J Walker

F Montacute

(Appointed 8 July 2025)

Recruitment & Appointment of Trustees

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

Trustee induction & Training

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

Organisational structure & decision making

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

Related parties

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

Review of risks

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

Objectives and activities

The Charity's Aims

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

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

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

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

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

Public Benefit Statement

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

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

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

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

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

Main objectives for 2024-25

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

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

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

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

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

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

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

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Statement of Grant Making Policies

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

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

Investment activities

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

Volunteers involvement

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

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

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

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

Partnership Working

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

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

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

Strategic Review

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

PATA Managed Groups (PMG)

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

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

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

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

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

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

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

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

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

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

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

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

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

Training and Development

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

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

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

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

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

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

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

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

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

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

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

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

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

Support the development of early years and childcare settings

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

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

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

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

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

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

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

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

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

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

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

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

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

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

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

PATA Payroll Service

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

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

Elmbridge Children's Centre

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

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

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

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

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

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

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

Identify measures to improve organisations effectiveness and efficiency

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

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

Staff Support and Wellbeing

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

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

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

We continued with our existing staff benefits and signed up to a number of additional offers for staff. These were Tickets for Good (offering discounted or free tickets to events both locally and nationally), Blue Light Scheme (which has been opened to education professionals and therefore our staff teams) and Rooms for Reward.

At the beginning of September, we held our second annual Inset Day for all PATA staff. This year the focus was on Wellbeing with a session in the morning for all staff. The new CEO and PMG Area Manager were introduced and annual awards presented.

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

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

Additionally, staff are enrolled on:

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

Fundraising Performance

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

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

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

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

Consideration of Factors within and outside the Charity's Control

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

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

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

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

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

Financial review

Policy on reserves

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

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

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

Consideration of Surplus/Deficit

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

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

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 AUGUST 2025**

Principle funding sources

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

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

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

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

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

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

The Continuing Professional Development Training Bursary (designated fund) was created to support the training and development of members of office and PMG staff which is over and above each setting's individual training budget. This fund was used for a PATA Inset Day at the start of the academic year for all staff to attend. The fund was also used to provide Leadership Management Training for PMG Managers & deputies and to cover the apprenticeship fees for a new employee at Funbusters.

The PATA Group Support and Development Fund (restricted fund) received income of £100 from a member setting who had previously received the grant and returned unspent funds. No grants were applied for or awarded this year. The grant funded a Support Officer to visit charitable member settings and covered the cost of providing 4 Network Meetings (free for members) and the BBC Tiny Happy People workshop.

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

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

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

Auditor

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

Disclosure of information to auditor

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

PATA (UK)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2025

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

N Cranfield

Chair

Dated: 3 February 2026

PATA (UK)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees, who are also the directors of PATA (UK) for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

PATA (UK)

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

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

PATA (UK)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PATA (UK)

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

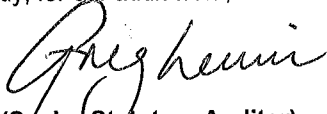
PATA (UK)

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

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

Use of our report

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



Mr Greg Lewis (Senior Statutory Auditor)

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

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

PATA (UK)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

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

PATA (UK)

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

FOR THE YEAR ENDED 31 AUGUST 2025

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

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

PATA (UK)

BALANCE SHEET

AS AT 31 AUGUST 2025

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

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

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

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

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

N Cranfield
Trustee

Company registration number 06541176

PATA (UK)

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 AUGUST 2025

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

PATA (UK)

STATEMENT OF CASH FLOWS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

2 Accounting policies

Charity information

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

2.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

2.2 Going concern

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

2.3 Charitable funds

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

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

PATA has no endowment funds.

2.4 Incoming resources

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

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

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

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

2 Accounting policies

(Continued)

2.5 Resources expended

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

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

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

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

All resources expended are inclusive of VAT.

2.6 Tangible fixed assets

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

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

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

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

2.7 Stocks

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

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

2.8 Cash and cash equivalents

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

2 Accounting policies

(Continued)

2.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

2.10 Retirement benefits

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

3 Income from donations and legacies

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

4 Charitable activities

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

5 Income from investments

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

6 Payroll income

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

7 Other income

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

8 Charitable activities

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9 Grants payable

	Support For Settings 2025 £	Support For Settings 2024 £
Grants to institutions:		
Other	-	850
	<u> </u>	<u> </u>

10 Net movement in funds

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

11 Support costs

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

12 Trustees

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

13 Employees

The average monthly number of employees during the year was:

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

Employment costs

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

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

Remuneration of key management personnel

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

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

14 Other expenditure

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

15 Taxation

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

16 Tangible fixed assets

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

17 Stocks

	2025 £	2024 £
Finished goods and goods for resale	<u>1,035</u>	<u>402</u>

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

18 Debtors

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

19 Creditors: amounts falling due within one year

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

20 Retirement benefit schemes

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

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

21 Deferred income

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

21 Deferred income

(Continued)

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

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

22 Restricted funds

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

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

Please refer to the Trustee Report for additional information.

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

23 Designated funds

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

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

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

24 Analysis of net assets between funds

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

PATA (UK)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

25 Operating lease commitments

Lease

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

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

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

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

26 Related party transactions

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