

**Charity Number: 1124222**  
**Company Number: 06541176**

**PATA (UK)**  
**(a charitable company limited by guarantee)**

**FINANCIAL STATEMENTS**

**31 March 2009**



## **CONTENTS**

	Page
REFERENCE AND ADMINISTRATIVE DETAILS	1
REPORT OF THE TRUSTEES	2 - 8
STATEMENT OF TRUSTEES' RESPONSIBILITIES	9
ACCOUNTANTS REPORT	10
STATEMENT OF FINANCIAL ACTIVITIES	11
BALANCE SHEET	12
NOTES TO THE FINANCIAL STATEMENTS	13 - 21

## PATA (UK)

### REFERENCE AND ADMINISTRATIVE DETAILS

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**Charity Registration:** 1124222  
**Company Number:** 06541176

**Address:** The PATA Centre  
Grange Road  
Tuffley  
Gloucester  
GL4 0DJ

#### **Directors and Trustees**

The Directors and Trustees at 31 March 2009 were as follows:

J Connolly	S O'Meara	R Nicholls
K Llewellyn	A Kendall	N Watson

Company secretary: J Miles

#### **Delegated Roles:**

Day to day management is delegated to the senior management team comprising:

S Barker	-	Chief Executive
C Gibbs	-	Finance Manager
J Miles	-	Membership Co-ordinator
O Barnes	-	Assessment Centre Manager
M Price	-	Toddler Project Manager

#### **Other Relevant Organisations**

##### **Auditors:**

Hazlewoods LLP  
Windsor House  
Bayshill Road  
Cheltenham  
Gloucestershire  
GL50 3AT

##### **Bankers:**

National Westminster Bank Plc  
The Promenade  
Cheltenham  
Gloucestershire  
GL50 1LH

## **PATA (UK)**

### **REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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The Board presents the report and financial statements of the PATA (UK) for the period ended 31 March 2009. The statements appear in the format required by the Statement of Recommended Practice, Accounting and Reporting by Charities (issued March 2005). The report and statements also comply with the Companies Act 1985 as the PATA UK 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.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Constitution and Principal Aims and Objectives**

The governing document is the Memorandum and Articles of Association of the Company. Members of the Board of Trustees are also Directors of the Company.

#### **Organisational Structure and Decision Making**

All the main decisions concerning significant developments for the organisation are discussed and ratified at County Committee meetings. Decisions with financial impact need the approval of trustees. Decisions on the day to day running of the organisation are taken by the Senior Management team.

#### **Review of Risks**

PATA (UK) regularly reviews the strengths, weaknesses, threats and opportunities to its business. Major risks are assessed and reviewed. Systems are put in place to manage the potential risks.

#### **Trustee Appointment**

Trustees (branch representatives) are recruited from each of PATA (UK)'s eight branches. The branch representatives are nominated and voted onto the County Committee by the branches. The officers are elected from within the County Committee. The County Committee may also co-opt trustees with specialist knowledge or interest.

#### **Trustee Induction and Training**

PATA (UK) 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.

#### **Related Parties**

PATA (UK) has eight branches which organise activities in the main districts of Gloucestershire. Each branch is autonomous and is an independent registered charity. PATA (UK) membership consists of both early years settings and individuals. All members are autonomous from PATA (UK).

## **PATA (UK)**

### **REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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#### **OBJECTIVES AND ACTIVITIES**

##### **The Charity's Aims**

The Aim of the Association is 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 need of their children through community (voluntary managed) groups.

In furtherance of the Aim but not otherwise the County Committee may:

- (a) 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;
- (b) offer continuing support, encouragement and help to these groups;
- (c) encourage the study of the needs of such children and their families;
- (d) promote public interest in the recognition of these needs.

##### **Main Objectives for 2008/9**

Listed below are highlights of the objectives for PATA (UK) for 2008/9. Further details of the Association's objectives can be found in the PATA (UK) Business Plan 2007-2010.

In 2008/9 the main objectives for PATA (UK) were:

- Successfully tender for the contract with Gloucestershire County Council to deliver support services to early years settings.
- Further develop the range of training opportunities offered by the Association in line with Gloucestershire's Children and Young People's plan
- Continue the delivery of NVQ programmes. This includes developing courses in Playwork, Leadership and Management and Coaching and Mentoring.
- Complete the incorporation process by registering the new PATA (UK) charity with the Charity Commission.
- Distribute the Business Pack to member groups.
- Explore funding opportunities to support the further development of the Rural Creche service.
- Continue to represent the voluntary and community sector on the appropriate project boards and forums.
- Investigate PATA (UK)'s potential role in becoming a direct childcare provider.
- Market and develop the "Babysitting" Course. Develop and deliver the "Launch Me" programme.
- Continue to seek funding for future projects to further the Associations aims and objectives

## **PATA (UK)**

### **REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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#### **OBJECTIVES AND ACTIVITIES (continued)**

##### **Strategies employed to achieve the stated objectives**

- Explore funding opportunities to support the further development of the Rural Creche service.
- Continue to represent the voluntary and community sector on the appropriate project boards and forums.
- Investigate PATA's potential role in becoming a direct childcare provider.
- Market and develop the "Babysitting" Course. Develop and deliver the "Launch Me" programme.
- Continue to seek funding for future projects to further the Associations aims and objectives

##### **Statement of Grant Making Policies**

The Playgroup Access Fund is financed by Gloucestershire County Council and administered through PATA (UK). The fund awards grants to help children attend a community playgroup who would be otherwise unable to do so for financial reasons. A statement of policies relating to the awarding of grants can be obtained from the PATA Centre.

##### **Investment Activities**

Funds are only retained in bank current accounts for immediate requirements. The remaining funds are retained in Business and Capital reserve accounts to optimise the interest receivable.

##### **Volunteer Involvement**

All major decisions concerning business plans, strategy and finances are taken by charity trustees within the County Committee. PATA (UK) involves volunteers in maintenance of the website, IT support, building maintenance and recruitment panels.

#### **ACHIEVEMENTS AND PERFORMANCE**

PATA (UK)'s performance against its stated objectives is described below:

- PATA was unsuccessful in being awarded the contract to deliver business support to registered non-maintained childcare settings in the county. The Service Level Agreement (SLA) between PATA and Gloucestershire County Council (GCC) was concluded at the end of October 2008.

A number of applications were made to GCC and other grant making bodies to support the other work of PATA that was funded by the SLA, but these were also unsuccessful.

- PATA has increased the range of courses it offers during 2008/09. New courses developed include "Moving and Handling", "Indoor Games", "Introduction to Working with Parents", "Music" and "Dance and Movement". Additionally, a range of playwork courses including "Take 5 for Play" and "Playworkers Against Racism" have been developed for delivery in 2009/10.

PATA continues to innovate and introduce new courses on the training Programme. We have a contract with Gloucestershire County Council's Adult Education Department to enable students to access our training at reasonable rates.

## **PATA (UK)**

### **REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

- The delivery of NVQ programmes continued with PATA offering NVQs in “Children’s Care, Learning and Development” (Levels 2, 3 and 4), “Supporting Teaching and Learning in Schools” and Transitional Award programmes. Candidate numbers have flourished.
- The updated and re-styled Business Pack was distributed to all playgroups, Out of School clubs and larger toddler groups. Many groups opted to purchase a second copy so that the information contained therein would be freely available to the staff and committee. The insurance company, Morton Michel, sponsored the purchase of the business pack binders.
- The Rural Creche received £6,000 from the Children’s Workforce Development Council to develop and deliver Creche Worker training courses in the Cotswolds and in Stroud. The customer base for the service increased and income from clients rose by 70%. Demand for the mobile creche continues to grow and we have received some very positive comments on the quality of the service provided.
- PATA represented the voluntary sector in the county in several forums including sitting on the following Gloucestershire Children and Young People’s Strategic Partnership (CYPSP) boards and steering groups:
  - Children’s Centres
  - Extended Services
  - Commissioning Board
  - Workforce Development Steering Group
  - Early Years Network

PATA became a member of the Gloucestershire Infrastructure Group (GIG) during the year.

- PATA has investigated the potential of offering an enhanced management service to groups who are having difficulties in forming a committee. Also, PATA kept a watching brief on the development of Children’s Centres in the county with the prospect of tendering to manage them or to provide childcare.
- Three Babysitting courses were successfully delivered at Youth Centres in Gloucester, Fairford and Dursley. We continued to take part in the development of the “Launch Me” programme and prepared and advertised a pilot course. However, there were insufficient students for the Launch Me courses to run this year.
- PATA has explored funding options with several charitable trusts and grant awarding bodies.

#### **Fund-raising Performance**

Most of PATA (UK)’s activities are funded through grants, contracts or membership fees. Traditional fundraising from the general public represents only a small part of the charity’s income.

#### **Consideration of Factors Within and Outside the Charities Control**

PATA (UK) trustees and staff members keep up to date on pertinent developments in the childcare sector by attending meetings and conferences, reading relevant publications and using the internet. We aim to be aware of and monitor the factors within and outside our control which are relevant to achieving our objectives.

## PATA (UK)

### REPORT OF THE TRUSTEES (incorporating the Directors' Report)

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#### FINANCIAL REVIEW

##### Policy on Reserves

The reserves held at PATA (UK) are based on a realistic assessment of need. Their purpose is to enable PATA (UK) to minimise disruption in its work through any short term gaps in funding. The reserves are also held to protect the organisation from the risk of insolvency and cover the potential requirement for redundancy payments.

##### Consideration of the Surplus/Deficit

PATA (UK) made a surplus of £170,549 in the financial period.

##### Principal Funding Sources

The principal funding sources for 2008/9 were:

- **Funds transferred into PATA (UK) by unincorporated charity**  
On 1 July 2008, the property, funds, records and membership of PATA, an unincorporated charity (charity number 293773) were transferred to PATA (UK) together with all outstanding liabilities. The total value of these funds was £287,933.
- **Gloucestershire County Council Children and Young People's Directorate**  
The Children and Young People's Directorate, through the Workforce Development Department, contracted with PATA (UK) to support candidates undertaking National Vocational Qualifications. Funding this year was £23,216.
- **Gloucestershire County Council - sustainability**  
In recognition of the contribution that PATA has made to the early years and childcare provision in the county, Gloucestershire County Council's Children and Young People's Directorate Commissioning Team awarded PATA with a contract for £70,130 as short-term sustainability funding for the period November 2008 to March 2009.
- **Train to Gain Funding**  
PATA became a Train to Gain provider in 2008, which enabled the Association to directly access funding from the Learning Skills Council. Funding received through this route in 2008/09 was £20,782

##### How Expenditure has Supported the Key Objectives

The grants and contracts awarded above have enabled PATA (UK) to succeed this year in its key objectives.

Specifically, the Association has:

- £287,933 was received from Gloucestershire PATA, an unincorporated charity which enabled PATA (UK) to continue with the work of the association
- £23,216 received from the Workforce Development Department of the Children and Young People's Directorate enabled PATA to support 63 candidates to commence NVQ Level 3 awards and Transitional Awards.
- Train to Gain Funding of £20,782 supported nearly 60 candidates in their learning journey through Childcare Learning and Development NVQ Levels 2 and 3.

## **PATA (UK)**

### **REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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#### **FINANCIAL REVIEW (continued)**

##### **How Expenditure has Supported the Key Objectives (continued)**

- The £70,130 awarded as short term sustainability funding enabled PATA to:
  - Continue with the current member package for the period November 2008-March 2009. Consequently visits were made to all PATA member Toddler Groups and Out of School Clubs during Autumn 2008 and Spring 2009.
  - Take advice from an HR consultant to so that PATA could correctly expedite the transfer of employment of some PATA staff to Better Business in Childcare
  - Employ the services of a business planning consultant to allow PATA trustees and staff the opportunity to develop a business plan for the future of the Association.

#### **PLANS FOR THE FUTURE**

PATA (UK) has the following aims and objectives for 2009/10:

PATA has undertaken a thorough review of its business activities and has consolidated the current and future areas of work into four strategic aims.

To provide the children and young people's workforce access to training and qualifications

- Continue to deliver accredited training at NVQ levels 2,3 and 4 and to seek funding to support these and the introduction of other relevant courses to the sector
- Continue to offer an inspiring range of unaccredited CPD courses and develop the range of courses on offer
- Play a key role in the partnership to deliver "Launch Me" courses – training developed to introduce students to the range of opportunities available in childcare roles
- Seek collaboration working with Further Education institutions to secure access to national funding

Support the development of early years and childcare settings

- Expand the client base of the payroll service to include settings outside Gloucestershire and voluntary sector organisations that may operate in areas other than childcare
- Developing a strategy for the provision of support to member settings by upgrading the website; updating the business pack and developing a dedicated support telephone/e-mail helpline.
- Explore the future development of new services to all early years and settings

Meet unmet needs in services for children

- Continue to provide mobile creche services throughout the county, building on the existing client base and further developing relationships with Children's Centres as they are established.
- Expand the delivery of babysitting training to teenagers in youth groups.
- Research PATA's potential role in enhancing the management of Gloucestershire's Children's Centres.

Influence the policy and planning of services to the early years and childcare sector

- Represent PATA itself, the PATA membership and the wider VCS organisations in the early years' sector on appropriate boards and forums. Respond to consultation documents with the views of the membership as required.

**PATA (UK)**

**REPORT OF THE TRUSTEES (incorporating the Directors' Report)**

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**PLANS FOR THE FUTURE (continued)**

Governance Aims

- Restructure the PATA head office to provide a cost-effective service for funders, clients and members of the association
- Develop PATA's communications by researching and implementing an Information Communication and Technology strategy.
- Develop and implement a marketing and publicity strategy.

**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

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**Statement of Directors' Responsibilities**

The Directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the profit and loss of the company for that year. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- 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;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume the company will continue in business.

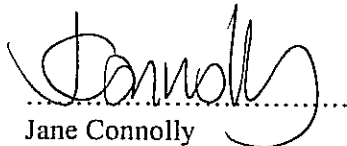
The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the directors on

9/7/09

and signed on their behalf by:

  
.....  
Jane Connolly

**To the shareholders on the unaudited accounts of**

**PATA (UK)**

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We report on the accounts for the period ended 31 March 2009 set out on pages 11 to 21.

**Respective responsibilities of directors and reporting accountants**

As described on page 9 the company's directors are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is our responsibility to carry out procedures designed to enable us to report our opinion.

**Basis of opinion**

Our work was conducted in accordance with the Statement of Standards for Reporting Accountants and so our procedures consisted of comparing the accounts with the accounting records kept by the company, and making such limited enquiries of the officers of the company as we considered necessary for the purposes of this report. These procedures provide only the assurance expressed in our opinion.

**Opinions**

In our opinion:

- a) The accounts are in agreement with the accounting records kept by the company under Section 221 of the Companies Act 1985;
- b) Having regard only to, and on the basis of, the information contained in those accounting records,
  - i) the accounts have been drawn up in a manner consistent with the accounting requirements specified in Section 249C(6) of the act; and
  - ii) the company satisfied the conditions for exemption from an audit of the accounts for the period specified in Section 249A(4) of the Act and did not, at any time within that year, fall within any of the categories of companies not entitled to the exemption specified in Section 249B(1).

*HAZLEWOODS LLP*  
HAZLEWOODS LLP

**Reporting Accountants**

Cheltenham

*15 July 2009*

**PATA (UK)****STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31 March 2009

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	Note	Unrestricted funds £	Restricted funds £	2009 Total £
<b>Incoming resources</b>				
<b>Incoming resources from generated funds:</b>				
Voluntary income	2	74,777	-	74,777
Activities for generating funds	3	3,115	7,833	10,948
<b>Incoming resources from charitable activities</b>				
	4	43,998	-	43,998
<b>Other income</b>				
Transferred from unincorporated Charity	12	265,167	22,766	287,933
<b>Total incoming resources</b>				
		387,057	30,599	417,656
<b>Resources expended</b>				
<b>Charitable activities</b>				
Direct charitable expenses	5	217,628	24,991	242,619
<b>Governance costs</b>				
	6	4,308	180	4,488
<b>Total resources expended</b>				
	7	221,936	25,171	247,107
<b>Net incoming resources before transfers</b>				
		165,121	5,428	170,549
Gross transfer of funds		(1,638)	1,638	-
<b>Total funds carried forward at 31 March 2008</b>				
	12	£ 163,483	£ 7,066	£ 170,549

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**PATA (UK)**

**BALANCE SHEET**

31 March 2009

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	<b>Note</b>	<b>2009</b>
		<b>£</b>
<b>FIXED ASSETS</b>		
Tangible assets	<b>8</b>	8,233
		<hr/>
<b>CURRENT ASSETS</b>		
Stock		890
Debtors	<b>9</b>	221,158
Cash at bank and in hand	<b>10</b>	64
		<hr/>
		222,112
<b>LIABILITIES – creditors amounts falling due within one year</b>		
	<b>11</b>	59,796
		<hr/>
<b>NET CURRENT ASSETS</b>		162,316
		<hr/>
<b>TOTAL ASSETS</b>		
<b>LESS CURRENT LIABILITIES</b>		£ 170,549
		<hr/>
<b>FUNDS OF THE CHARITY</b>		
<b>Income funds</b>		
Restricted funds	<b>12</b>	7,066
Unrestricted funds	<b>12</b>	163,483
		<hr/>
	<b>13</b>	£ 170,549
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**PATA (UK)**

**BALANCE SHEET**

31 March 2009

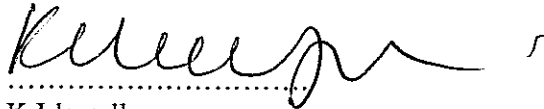
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In preparing these financial statements:

- (a) The directors are of the opinion that the company is entitled to the exemption from audit conferred by section 249A(2) of the Companies Act 1985;
- (b) No notice has been deposited under section 249B(2) of the Companies Act 1985, and
- (c) The directors acknowledge their responsibilities for:
  - (i) ensuring that the company keeps accounting records which comply with section 221 of the Companies Act 1985, and
  - (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of section 226, and which otherwise comply with this Act relation to accounts, so far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with Financial Reporting Standard for Small Entities (effective January 2007).

Approved by the Board of Directors on 9/7/09 and signed on their behalf by



K Llewellyn

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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**1. ACCOUNTING POLICIES**

The financial statements have been prepared under the historical cost convention adopting the following principal accounting policies, all of which are in accordance with Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005) issued in March 2005, the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2007).

The charity has availed itself of paragraph 3(3) of the schedule 4 of the Companies Act 1985 and adapted the Companies Act 1985 format to reflect the special nature of the charity's activities.

**Incoming Resources**

Grants receivable for specific purposes are credited to the statement of financial activities in the year to which they relate as soon as conditions for receipt have been met. Unspent balances are carried forward to subsequent years within restricted funds.

Grants for immediate financial support, or received against costs previously incurred, are recognised immediately in the Statement of Financial Activities. Voluntary income is shown gross before deduction of fund-raising expenditure.

The membership subscription year runs from 1 April to 31 March. All subscriptions receivable are credited to the statement of financial activities in the year to which they relate.

**Grants payable**

Grant expenditure is recognised only when the grants become payable. Grants approved for payment in future years are disclosed as commitments, but not recorded as expenditure until they become due for payment.

**Resources expended**

All expenditure is included in the financial statements as soon as it is incurred.

Costs are allocated between charitable costs and fund raising and administration based on the nature of the expenditure. The irrecoverable element of Value Added Tax is included with the item of expense to which it relates. Depreciation is allocated to expenditure headings on the basis of the use of the assets concerned.

Governance costs comprise the costs of running the Charity, including strategic planning for its future development,

## PATA (UK)

### NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2009

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#### 1. ACCOUNTING POLICIES (continued)

##### Tangible fixed assets

All expenditure on acquisition, enhancement and installation, and all fixed assets received by way of donation are capitalised as fixed assets.

Tangible fixed assets are stated in the balance sheet at cost, less depreciation, or at estimated value at date of donation, less depreciation in respect of donated assets.

Depreciation is calculated to write off the cost or value less estimated residual value of tangible assets over their estimated useful lives at the following rates:

Office equipment	10-20% of cost per annum
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##### Operating leases

The cost of operating leases is charged to profit and loss account on a straight line basis over the lease term.

##### Cash flow statement

The charity has not presented a cash flow statement on the grounds that the charity qualifies as a small entity within the meaning of Financial Reporting Standard Number 1 and hence is exempt from the requirements thereof. The trustees are of the opinion that the costs of preparing such a statement would outweigh the benefits to the charity.

##### Funds

The funds policy is explained within notes 12 to the financial statements.

#### 2. VOLUNTARY INCOME 2009

##### Unrestricted

Gloucestershire County Council	
Adult Education Department	1,063
Children and Young People's Directorate - representation and expertise	200
Sustainability	70,130
HBoS foundation	250
Membership Donations	3,134
	<hr/>
	£ 74,777
	<hr/> <hr/>

**PATA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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**3. ACTIVITIES FOR GENERATING FUNDS** **2009**

**Unrestricted**

Training	230
Newsletter	100
Closed branch	1,859
PATA Centre Crèche	294
Payroll Service	235
Sales of Publications	397

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3,115

**Restricted**

Rural Crèche clients	7,833
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£10,948

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**4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES** **2009**

**Unrestricted**

Gloucestershire County Council	
CYPD Workforce Deveopment fee subsidy	23,216
LSC train to gain	20,782

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£ 43,998

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**5. DIRECT CHARITABLE EXPENSES**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2009 Total</b>
Wages and national insurance	140,625	13,990	154,615
Employees expenses	10,894	475	11,369
Direct overhead expenses	55,410	9,995	65,405
Training	5,121	-	5,121
Depreciation	5,578	531	6,109
	<hr/>	<hr/>	<hr/>
	£ 217,628	£ 24,991	£242,619
	<hr/>	<hr/>	<hr/>

**PATA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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<b>6. GOVERNANCE COSTS</b>	<b>2009</b>
AGM costs	34
Committee Mileage Costs	706
Reporting Accountants' remuneration	3,748
	<u>£ 4,488</u>

**7. TOTAL RESOURCES EXPENDED**

	<b>Staff costs</b>	<b>Depreciation</b>	<b>Other costs</b>	<b>2009 Total</b>
Direct charitable expenses	154,615	6,109	81,895	242,619
Governance costs	-	-	4,488	4,488
	<u>£ 154,615</u>	<u>£ 6,109</u>	<u>£ 86,383</u>	<u>£ 247,107</u>

<b>Staff costs</b>	<b>2009</b>
Wages and salaries	145,059
Social security costs	9,556
	<u>£ 154,615</u>

The average number of employees was

	<b>No.</b>
Charitable services:	
Office based staff	10
Toddler support workers and fieldworkers	6
Crèche	15
Part-time tutors and assessors	10
	<u>41</u>

No employee received emoluments in excess of £60,000. None of the Trustees received any remuneration.

**PATA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**7. TOTAL RESOURCES EXPENDED (continued)**

	<b>2009</b>
<b>Costs incurred in the management and administration of the charity include</b>	<b>£</b>
Operating lease costs	11,571

**8. TANGIBLE ASSETS**

	<b>Office equipment</b>
<b>Cost</b>	
Transferred from incorporated charity	57,874
Additions	-
Disposals	-
	<hr/>
At 31 March 2009	57,874
	<hr/>
<b>Depreciation</b>	
Transferred from incorporated charity	43,532
Charge for year	6,109
Eliminated on disposal	-
	<hr/>
At 31 March 2009	49,641
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<b>Net book value</b>	
At 31 March 2009	£ 8,233

The net book value at 31 March 2009 represents tangible fixed assets, which are used wholly for direct charitable purposes.

**9. DEBTORS**

	<b>2009</b>
Other debtors and prepayments	81,954
Due from unincorporated charity	139,204
	<hr/>
	£ 221,158

**PATA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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**10. CASH AT BANK AND IN HAND**

Cash at bank and in hand is held as follows:

	<b>2009</b>
<b>Main fund</b>	
Cash in hand	60
<b>Rural Crèche</b>	
Cash in hand	4
	<hr/>
<b>Total cash at bank and in hand</b>	<b>£ 64</b>
	<hr/> <hr/>

**11. LIABILITIES - due within one year**

Accruals	42,939
Deferred income	16,857
	<hr/>
	<b>£59,796</b>
	<hr/> <hr/>

**12. INCOME FUNDS**

**Restricted**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held in trusts to be applied for specific purposes:

	<b>Transferred from Unincorporated Charity</b>	<b>Incoming/ (Outgoing) resources</b>	<b>Transfer of Funds</b>	<b>Balance at 31 March 2009</b>
Playgroup Access Fund	(1,638)	-	1,638	-
Baby Sitting Fund	5	-	-	5
Rural Crèche	24,399	(17,338)	-	7,061
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>£ 22,766</b>	<b>£ (17,338)</b>	<b>£ 1,638</b>	<b>£ 7,066</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**12. INCOME FUNDS (continued)**

**Restricted**

The Playgroup Access Fund is to help children (3-5 years) attend a community playgroup who would otherwise be unable to do so for financial reasons. The grant may cover part payment of fees and/or transport costs.

The Rural Crèche project was established in 2007 by PATA, an unincorporated charity (charity number: 293773). This project is supported by the Rural Renaissance.

**Unrestricted: Designated**

The income funds of the charity include unrestricted funds comprising the following unexpended balances of which all are designated funds. The trustees have chosen to restrict the funds.

	<b>Transferred from Unincorporated Charity</b>	<b>Incoming/ (Outgoing) resources</b>	<b>Transfer of Funds</b>	<b>Balance at 31 March 2009</b>
Main fund	125,793	(50,140)	(5,061)	70,592
Toddler Project Account	4,905	(8,328)	3,423	-
Training Assessment Centre	134,469	(41,578)	-	92,891
	<u>£ 265,167</u>	<u>£ (100,046)</u>	<u>(1,638)</u>	<u>£ 163,483</u>

The Toddler Project is financed by the Early Years and Childcare Service of Gloucestershire County Council and specifically provides support and encouragement to toddler groups.

The Assessment and Training Centre is supported by the Children & Youth People's Directorate, Workforce Development (through the Transformation Fund) and Gloscat through a franchise agreement. This funding provides support to candidates' fees.

**PATA (UK)**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible fixed assets</b>	<b>Net current assets</b>	<b>Total</b>
Restricted funds	1,973	5,093	7,066
Unrestricted funds	6,259	157,224	163,483
	<hr/>	<hr/>	<hr/>
	£ 8,232	£ 162,317	£ 170,549
	<hr/>	<hr/>	<hr/>

