

PATA
FINANCIAL STATEMENTS

31 March 2008



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REFERENCE AND ADMINISTRATIVE DETAILS

Charity Registration: 2937730

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

Trustee Details

Trustees on the date report approved:

J Connolly	S O'Meara	R Nicholls
K Llewellyn	A Kendall	L Kibble
N Watson	A Rogers	J Preece
C Brown	E Probert	

Trustees in office during the year:

J Connolly	S O'Meara	R Nicholls
K Llewellyn	H Hayes	K Cairns
A Kendall	A Rogers	N Watson
J Preece	C Brown	E Probert
L Kibble		

Trustees who ceased to hold office during the year:

K Cairns	H Hayes
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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
C Lloyd	-	Centre Administrator
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

REPORT OF THE TRUSTEES

The trustees present their report along with the financial statements for the year ended 31 March 2008.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and Principal Aims and Objectives

The charity is governed by the PATA County Constitution 2006 document adopted on 11 July 2006

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

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.

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REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES (continued)

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) hold courses, discussions, conferences and meetings, publish magazines, books, pamphlets and papers relating to the Aim of the Association;
- (d) initiate, develop and encourage appropriate training for the achievement of the Aim of the Association;
- (e) encourage the study of the needs of such children and their families and promote public interest in the recognition of these needs;
- (f) co-operate with other charitable organisations and persons having similar aims anywhere in the world;
- (g) co-operate with statutory and other services;
- (h) promote and further any other relevant charitable objects;
- (i) do all such other lawful things as are necessary or desirable for the attainment of the Aim of the Association.

Main Objectives for 2007/8

Listed below are highlights of the objectives for PATA for 2007/8. Further details of the Association's objectives can be found in the PATA Business Plan 2007-2010.

In 2007/8 the main objectives for PATA were:

- To continue to work with Gloucestershire County Council to provide support to playgroups, toddler groups and out of school settings through the extension of the current financial arrangement;
- To plan and deliver courses and workshops to support the needs of PATA members;
- To deliver Children's Care, Learning and Development (CCLD) National Vocational Qualifications (NVQ) awards at Levels 2, 3 and 4;
- To update, review and reprint the PATA Business Pack;
- To proceed with the incorporation of PATA;
- To continue to develop and promote the rural creche service in the Cotswolds and elsewhere in Gloucestershire;
- Represent PATA members and the wider voluntary and community sector by participating the appropriate boards and committees.

Strategies employed to achieve the stated objectives

- PATA has a contract with Gloucestershire County Council (GCC) to meet their requirements for business support to early years settings. The contract is monitored through regular meetings reporting and monitoring;
- PATA has a contract with Gloucestershire's Adult Education department to fund a wide range of training courses throughout the county;
- The Association has worked with GCC Workforce Development and Gloucestershire College to provide funding support for candidates taking National Vocational Qualifications. Candidates have been recruited to the training programmes;

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REPORT OF THE TRUSTEES

OBJECTIVES AND ACTIVITIES (continued)

- Funding has been sourced from Gloucestershire County Council and through sponsorship to enable to PATA Business Pack to be updated;
- Working with the Association's lawyers, PATA has taken the steps to register a limited liability company with Companies House and a new charity name with the Charity Commission;
- PATA has continued to meet the requirements of Rural Renaissance in developing the rural crèche service. Relationships continue to be made with new customers and potential users of the service;
- PATA continues to represent local voluntary sector organisations on a variety of Children and Young People's Strategic Partnership boards and the Gloucestershire Assembly.

Statement of Grant Making Policies

The Playgroup Access Fund is financed by Gloucestershire County Council and administered through PATA. 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 involves volunteers in maintenance of the website, IT support, building maintenance and recruitment panels.

ACHIEVEMENTS AND PERFORMANCE

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

- PATA Service Level Agreement was renewed for 2007/8 and this has been extended for six months into 2008/9. The service provided by PATA was proved to be effective and good value for money and meets the current requirements of the Children and Young People's Directorate;
- The Adult Education Department of Gloucestershire County Council has continued to work with PATA to fund training opportunities. A variety of courses have been developed and successfully delivered;
- During 2007/8 PATA received funding from GCC Children and Young People's Directorate to support candidate fees for the NVQ courses offered. A franchise agreement with Gloucestershire College also provided funding for NVQ candidates;
- The PATA Business Pack is in the process of being re-written and updated. Funding to carry out this work has successfully been secured;
- PATA (UK) was registered at Companies House on 20 March 2008;
- Crèche provision has been delivered by the PATA Rural Crèche service in the Cotswolds, Forest of Dean and Stow. Customers were from the education sector, the voluntary sector and included corporate and private clients;

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REPORT OF THE TRUSTEES

ACHIEVEMENTS AND PERFORMANCE (continued)

- PATA has been represented on the following Children and Young People's Strategic Partnership boards:
 - Children's Centre Project Board,
 - Extended Services Project Board,
 - Commissioning Board,
 - Workforce Development Steering Group,

PATA is also represented on the Gloucestershire Assembly for the Voluntary and Community Sector Children and Young People's strategic group. PATA fieldworkers represent the voluntary sector on Children and Young People partnerships at the district level in Cheltenham and the Forest.

Fund-raising Performance

Most of PATA'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.

Investment Performance

Income from PATA's bank interest was higher in 2007/8 than in the previous year. Investment income was £9,777 compared with £3,388 in 2006/7.

Consideration of Factors Within and Outside the Charities Control

PATA 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.

FINANCIAL REVIEW

Policy on Reserves

The reserves held at PATA are based on a realistic assessment of need. Their purpose is to enable PATA 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 made a surplus of £17,759 in the financial year 2007/8 (2006/7: £8,838).

Principal Funding Sources

The principal funding sources for 2007/8 were:

- **Gloucestershire County Council (GCC) Children and Young People's Directorate**
The Children and Young People's Directorate contracted with PATA to give support to early years groups throughout the county. Funding for these activities was £126,010 (2007: £124,303).

PATA

REPORT OF THE TRUSTEES

FINANCIAL REVIEW (continued)

- **Gloucestershire County Council Children and Young People's Directorate**
The Children and Young People's Directorate, through the Workforce Development Department, contracted with PATA to support candidates undertaking National Vocational Qualifications. Funding this year was £116,977 (2007: £37,461)..
- **Gloucestershire County Council Children and Young People's Directorate**
Funding was provided to enable PATA to deliver information to the county's childcare settings on the commissioning process and to update the PATA Business Pack. This project received a total of £10,000 (£2,000 allocated to 2007/8 and £8,000 to 2008/9).
- **Gloucestershire County Council Adult Education Department**
The Adult Education Department of Gloucestershire County Council supported PATA's training programme. The funding received was £15,706 (2007: £18,473).
- **GCC - Grants to Voluntary Organisations**
Funding was provided for the Playgroup Access Fund. The money, £13,005 this year (2007: £13,900), enables PATA to award grants to allow children to attend community playgroups.
- **GCC - Grants to Voluntary Organisations**
A grant of £8,000 (2007: 9,500) was awarded the Voluntary Sector Infrastructure support project.
- **GCC - Grants to Voluntary Organisations**
A grant of £2,000 was awarded to support creche provision for adult learners
- **Gloucestershire College**
PATA's franchise agreement with Gloucestershire College continued through 2007/8. Funding from the college for the period April 2006 – March 2007 amounted to £47,642 (2007: £36,709).
- **Morton Michel Insurance Services**
Morton Michel donated £5,285 (2007: £5,304) to PATA in recognition of the insurance premiums paid by PATA members.
- **Membership subscriptions**
Income from membership this year was £22,609 (2007: £22,868).
- **Rural Renaissance**
Funding from Rural Renaissance supported the continuation of the Rural Creche project. Total funding received this year from Rural Renaissance was £46,410 (2007: £35,051).
- **Fees for training, services and other products**
PATA generated income from candidate fees, training courses, newsletter advertising, crèche provision and the payroll service. The products offered by PATA include registers, accident books, toddler tapes and CDs and the business pack.

How Expenditure has Supported the Key Objectives

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

Specifically, the Association has:

- Supported 500 member early years settings in the county to the satisfaction of Gloucestershire County Council.

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REPORT OF THE TRUSTEES

FINANCIAL REVIEW (continued)

- In the financial year 2007/08 we recruited 107 candidates on NVQ courses in Gloucester, Cirencester and Lydney. The NVQ awards include Children's Care, Learning and Development (CCLD) Levels 2, 3 and 4 (total 87); CCLD Level 3 Transitional Award (total 12); Teaching Assistant Level 3 (8). In the same period 65 candidates completed NVQs in CCLD Levels 2,3 and 4, and 3 Assessors completed A1 Assessor awards.
- The training tutor team has been expanded this year. PATA has been an active partner in developing the "Launch Me" course and will be running a course in the next academic year. The Gloucestershire County Council parenting fund granted £2,000 towards creche facilities and parenting courses around the county. In total 463 learners have been supported through PATA's continuing professional development programme.
- The Playgroup Access Fund has supported 175 children with playgroup fees
- Membership payments have allowed PATA to donate £1,500 to its branches. £3,400 was awarded to member playgroups and toddler groups in the county under the terms of PATA's Groups in Need Fund.
- PATA's Rural Creche service was established and now provides a service to several customers in North Cotswold and beyond.

Investment Policies

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.

PLANS FOR THE FUTURE

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

PATA has the following aims and objectives for 2008/9:

- 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 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'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

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Trustees' responsibilities in relation to the financial statements

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

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under the law the trustees 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 Charity and of the profit or loss of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 law applicable to charities in England and Wales. 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.

Statement of disclosure to auditor

- a) So far as the trustees are aware, there is no relevant audit information of which the charity's auditors are unaware, and
- b) They have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report has been prepared in accordance with the Charities Act 1993.

Approved by the trustees 1 July 2008 and signed on their behalf by:

Jane Connolly - Chair of Trustees

INDEPENDENT AUDITORS' REPORT

To the Trustees of

PATA

We have audited the financial statements of PATA for the year ended 31 March 2008 set out on pages 10 – 21. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charity's trustees, as a body, in accordance with Section 44 of the Charities Act 1993. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

As described in the Statement of Trustees' Responsibilities on page 8 the charity's trustees are responsible for preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards are set out in the statement of Trustees Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Charities Act 1993, and whether in our opinion the information given in the trustees' annual report is consistent with the financial statements. We also report to you if, in our opinion, the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applies and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion:

- The financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2008 and have been properly prepared in accordance with the Charities Act 1993.
- The information given in the trustees' report is consistent with the financial statements.

HAZLEWOODS LLP
Chartered Accountant & Registered Auditors

Cheltenham
28 July 2008

PATA

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 March 2008

	Note	Unrestricted funds £	Restricted funds £	2008 Total £	2007 Total £
Incoming resources					
Incoming resources from generated funds:					
Voluntary income	2	54,539	59,415	113,954	128,977
Activities for generating funds	3	52,378	9,229	61,607	37,577
Investment income		9,556	221	9,777	3,388
Incoming resources from charitable activities	4	301,155	-	301,155	218,352
		_____	_____	_____	_____
Total incoming resources		417,628	68,865	486,493	388,294
		_____	_____	_____	_____
Resources expended					
Cost of generating funds		-	-	-	606
Charitable activities					
Grants payable	5	5,719	18,443	24,162	19,472
Direct charitable expenses	6	390,765	49,481	440,246	354,713
Governance costs	7	3,701	625	4,326	4,665
		_____	_____	_____	_____
Total resources expended	8	400,185	68,549	468,734	379,456
		_____	_____	_____	_____
Net incoming (outgoing) resources before transfers		17,443	316	17,759	8,838
Gross transfers between funds		3,557	(3,557)	-	-
		_____	_____	_____	_____
Net movement in funds	13-14	21,000	(3,241)	17,759	8,838
Total funds brought forward at 1 April 2007		184,089	24,717	208,806	199,968
		_____	_____	_____	_____
Total funds carried forward at 31 March 2008	13-14	£ 205,089	£ 21,746	£ 226,565	£ 208,806
		=====	=====	=====	=====

PATA

BALANCE SHEET

31 March 2008

	Note	2008 £	2007 £
FIXED ASSETS			
Tangible assets	9	16,378	22,915
		_____	_____
CURRENT ASSETS			
Stock		890	998
Debtors	10	50,006	44,772
Cash at bank and in hand	11	266,204	220,495
		_____	_____
		317,100	266,265
LIABILITIES – creditors amounts falling due within one year			
	12	106,913	80,374
		_____	_____
NET CURRENT ASSETS			
		210,187	185,891
		_____	_____
TOTAL ASSETS			
LESS CURRENT LIABILITIES		£ 226,565	£ 208,806
		=====	=====
FUNDS OF THE CHARITY			
Income funds			
Restricted funds	13	21,476	24,717
Unrestricted funds	13	205,089	184,089
		_____	_____
	14	£ 226,565	£ 208,806
		=====	=====

Approved by the Board of Trustees on 1 July 2008 and signed on their behalf by

K Llewellyn
Treasurer

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

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) and applicable Accounting Standards.

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.

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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PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

1 ACCOUNTING POLICIES (continued)

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.

2 VOLUNTARY INCOME	2008	2007
Unrestricted		
Gloucestershire County Council		
Adult Education Department	15,706	19,490
Children and Young People's Directorate - representation and expertise	5,474	13,957
Rural Transport	750	-
Grants to Voluntary Organisations - Parenting Courses	2,000	-
Grants to Voluntary Organisations - District Infrastructure Support	8,000	9,500
Awards for All	-	5,000
Membership Donations	22,609	22,869
	<hr/>	<hr/>
	54,539	70,816
	<hr/>	<hr/>
Restricted		
Gloucestershire County Council		
Grants to Voluntary Organisations (PAF)	13,005	13,900
Rural Renaissance	46,410	35,051
Solid Foundations	-	9,210
	<hr/>	<hr/>
	59,415	58,161
	<hr/>	<hr/>
	£ 113,954	£ 128,977
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

3	ACTIVITIES FOR GENERATING FUNDS	2008	2007
	Unrestricted		
	Fundraising and Donations	5,653	6,983
	Training	22,265	11,075
	Unit Hire	700	718
	Newsletter	669	1,179
	Closed playgroup	1,486	-
	Closed toddlergroup	206	-
	Closed branch	1,339	-
	Photocopying	249	174
	PATA Centre Crèche	2,153	2,361
	Payroll Service	14,000	10,106
	Sales of Publications	1,650	-
	PATA Toddler Group	947	1,278
	Other Sundry Income (Main Fund)	542	970
	Other Sundry Income (Toddler Project)	184	586
	Other Sundry Income (Assessment and Training)	335	400
		<hr/>	<hr/>
		53,378	35,830
		<hr/>	<hr/>
	Restricted		
	Sundry Income (PAF)	356	-
	Rural Crèche clients	8,873	1,747
		<hr/>	<hr/>
		9,229	1,747
		<hr/>	<hr/>
		£ 61,607	£ 37,577
		<hr/> <hr/>	<hr/> <hr/>
4.	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	2008	2007
	Unrestricted		
	Gloucestershire County Council		
	Children and Young People's Directorate (SLA)	126,010	124,303
	CYPD Workforce Deveelopment fee subsidy	116,977	37,461
	Gloucestershire College	47,642	36,709
	Student Fees	10,526	19,879
		<hr/>	<hr/>
		£ 301,155	£ 218,352
		<hr/> <hr/>	<hr/> <hr/>

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

5 GRANTS PAYABLE

	2008	2007
Unrestricted		
Branches	1,500	1,000
Groups in Need Fund	3,400	4,500
Toddler Starter Grants	819	378
	<hr/>	<hr/>
	5,719	5,878
	<hr/>	<hr/>
Restricted		
Playgroup Access Fund placements	16,043	9,994
Rural Crèche	2,400	3,600
	<hr/>	<hr/>
	18,443	13,594
	<hr/>	<hr/>
	£ 24,162	£ 19,472
	<hr/> <hr/>	<hr/> <hr/>

6 DIRECT CHARITABLE EXPENSES

	Unrestricted funds	Restricted funds	2008 Total	2007 Total
Wages and national insurance	279,069	29,041	308,110	241,388
Employees expenses	28,605	6,971	35,576	25,488
Direct overhead expenses	62,534	12,852	75,386	69,875
Training	13,087	66	13,153	10,386
Depreciation	7,470	551	8,021	7,576
	<hr/>	<hr/>	<hr/>	<hr/>
	£ 390,765	£ 49,481	£ 440,246	£ 354,713
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7 GOVERNANCE COSTS

	2008	2007
AGM costs	17	308
Committee Mileage Costs	509	620
Auditors' remuneration	3,800	3,737
	<hr/>	<hr/>
	£4,326	£ 4,665
	<hr/> <hr/>	<hr/> <hr/>

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NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

8 TOTAL RESOURCES EXPENDED

	Staff costs	Depreciation	Other costs	2008 Total	2007 Total
Cost of generating funds	-	-	-	-	606
Grants Payable	-	-	24,162	24,162	19,472
Direct charitable expenses	308,110	8,021	124,115	440,246	354,713
Governance Cost	-	-	4,326	4,326	4,665
	<u>£ 308,110</u>	<u>£ 8,021</u>	<u>£ 152,603</u>	<u>£ 468,734</u>	<u>£ 379,456</u>

Staff costs	2008	2007
Office based staff	124,530	115,790
Support workers fieldworkers and tutors	136,517	75,520
Crèche	5,150	2,835
Social security costs	41,913	47,243
	<u>£ 308,110</u>	<u>£ 241,388</u>

The average number of employees was

	No.	No.
Charitable services:		
Office based staff	10	10
Toddler support workers and fieldworkers	14	13
Crèche	10	4
Part-time tutors and assessors	10	9
	<u>44</u>	<u>36</u>

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

	2008	2007
Costs incurred in the management and administration of the charity include	£	£
Operating lease costs	12,091	8,413
	<u>12,091</u>	<u>8,413</u>

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

9 TANGIBLE ASSETS	Office equipment
Cost	
At 1 April 2007	56,790
Additions	1,484
Disposals	(400)

At 31 March 2008	57,874

Depreciation	
At 1 April 2007	33,875
Charge for year	8,021
Eliminated on disposal	(400)

At 31 March 2008	41,496

Net book value	
At 31 March 2008	£ 16,378
	=====
At 31 March 2007	£ 22,915
	=====

The net book value at 31 March 2008 represents tangible fixed assets, which are used wholly for direct charitable purposes.

10 DEBTORS	2008	2007
Other debtors and prepayments	£ 50,006	£ 44,772
	=====	=====

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

11 CASH AT BANK AND IN HAND

Cash at bank and in hand is held as follows:

	2008	2007
Main fund		
Cash in hand	511	212
Current account	10,017	9,094
Business Reserve account	39,136	43,869
Capital Reserve account	16,473	16,147
	-----	-----
	66,137	69,322
	-----	-----
Playgroup Access fund		
Current account	22	1,536
Business Reserve account	4,342	7,908
	-----	-----
	4,364	9,444
	-----	-----
Toddler Project account		
Current account	(2,639)	-
Business Reserve account	23,706	22,128
	-----	-----
	21,067	22,128
	-----	-----
Assessment and Training fund		
Current account	(4,102)	27,709
Business/Capital Reserve account	297	79,684
Diamond Reserve account	171,064	-
	-----	-----
	167,259	107,393
	-----	-----
Rural Crèche		
Cash in hand	4	-
Current account	7,368	6,226
Business Reserve account	-	74
	-----	-----
	7,372	6,300
	-----	-----
Carried forward	£ 266,199	£ 214,587

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

11 CASH AT BANK AND IN HAND (continued)	2008	2007
Brought forward	266,199	214,587
	_____	_____
Baby Sitting Fund		
Current account	-	843
Business account	-	5,065
Capital Reserve account	5	-
	_____	_____
	5	5,908
	_____	_____
Total cash at bank and in hand	£266,204	£ 220,495
	=====	=====

12 LIABILITIES - due within one year

Accruals	8,037	3,136
Fees paid in advance	98,876	77,212
Current Account overdrawn	-	26
	_____	_____
	£106,913	£ 80,374
	=====	=====

13 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:

	Balance at 1 April 2007	Incoming/ (Outgoing) resources	Balance at 31 March 2008
Playgroup Access Fund	9,079	(5,144)	3,935
Baby Sitting Fund	5,685	(5,679)	5
Rural Crèche	9,953	7,582	17,536
	_____	_____	_____
	£ 24,717	£ (3,241)	£ 21,476
	=====	=====	=====

PATA

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

14 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.

A fund to train teenagers in babysitting skills was established in 2006 using donations from the former Young Mothers' Project (with the consent of the donors). Babysitting courses have been delivered during 2007/08; this fund fulfilled its objectives and was closed down during the year.

The Rural Crèche project was established last year. 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.

	Balance at 1 April 2007	Incoming/ (Outgoing) resources	Balance at 31 March 2008
Main fund	97,509	(22,149)	75,360
Toddler Project Account	22,172	(1,022)	21,150
Training Assessment Centre	64,408	44,171	108,579
	-----	-----	-----
	£ 184,089	£ 21,000	£ 205,089
	=====	=====	=====

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

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2008

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets	Net current assets	Total
Restricted funds	2,682	18,794	21,476
Unrestricted funds	13,696	191,393	205,089
	_____	_____	_____
	£ 16,378	£ 210,187	£ 226,565
	=====	=====	=====

PATA

ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008

1	Gloucestershire Playgroup and Toddler Association Main Fund	Note	2008	2007
	Total income	A	185,810	182,328
	Direct charitable expenditure	B	4,900	5,500
			-----	-----
	Salaries and expenses	C	180,910	176,828
			149,998	117,972
			-----	-----
	Direct overhead expenses	D	30,912	58,856
			28,699	29,424
			-----	-----
	Training	E	2,213	29,432
			20,225	16,730
			-----	-----
	Fund-raising and publicity	F	(18,012)	12,702
			-	606
			-----	-----
	Management and administration	G	(18,012)	12,096
			7,694	9,977
			-----	-----
	(Expenditure) / income for year		(25,706)	2,119
	Transfer from Babysitting Fund		3,557	-
			-----	-----
	Total income for the year		£ (22,149)	£ 2,119
			=====	=====
A	TOTAL INCOME			
	Grants:			
	GCC - Adult Education Department		15,706	19,490
	GCC - Children and Young Peoples's Directorate (SLA)		78,086	76,803
	GCC - Children and Young Peoples's Directorate			
	- representation and expertise		5,474	13,957
	GCC - Rural Transport		750	-
	GCC - Parenting Courses		2,000	-
	Infrastructure Grant		8,000	9,500
	Awards for All		-	5,000
	Fund-raising/Donations:			
	Fund-raising and Donations		5,653	6,983
	Investment income:			
	Bank Interest		1,135	1,143
	Other Income		2,959	-
			-----	-----
	Carried forward		£ 119,763	£ 132,876

PATA

ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008

1	Gloucestershire Playgroup and Toddler Association Main Fund (continued)	2008	2007
A	TOTAL INCOME		
	Carried forward	119,763	132,876
	Membership	22,609	22,869
	Other:		
	Training	20,650	11,075
	Unit Hire	700	718
	Newsletter	669	1,179
	Closed Group	1,486	-
	Closed Branch	1,339	-
	Photocopying	249	174
	Crèche	2,153	2,361
	Sundry	542	764
	Payroll Service	14,000	10,106
	Sales of Publications	1,650	206
		-----	-----
		£ 185,810	£ 182,328
		=====	=====
B	DIRECT CHARITABLE EXPENDITURE		
	To branches	1,500	1,000
	Groups in Need Fund	3,400	4,500
		-----	-----
		£ 4,900	£ 5,500
		=====	=====
C	SALARIES AND EXPENSES		
	Salaries and National Insurance	136,895	106,074
	Staff expenses	13,103	11,898
		-----	-----
		£ 149,998	£ 117,972
		=====	=====
D	DIRECT OVERHEAD EXPENSES		
	Postage and telephone	4,787	5,882
	Stationery and office supplies	2,759	1,813
	Insurance	(918)	1,917
	Membership	663	622
	Printing/Photocopying	1,598	470
	Advertising	959	57
	Materials/publications	7,345	4,341
	Cleaning	427	161
	Repairs and renewals	(888)	1,309
	Depreciation	6,299	6,315
	Photocopier hire	5,003	5,353
	Associate group	665	1,184
		-----	-----
		£ 28,699	£ 29,424
		=====	=====

PATA

**ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008**

1	Gloucestershire Playgroup and Toddler Association Main Fund (continued)	2008	2007
E	TRAINING		
	PATA tutor pay	6,695	4,888
	PATA tutor expenses	2,547	3,651
	Tutor fees	5,538	6,437
	Conference/course fees	1,231	487
	Employee Training	4,214	1,267
		<hr/>	<hr/>
		£ 20,225	£ 16,730
		<hr/> <hr/>	<hr/> <hr/>
F	FUND RAISING AND PUBLICITY		
	Fund-raising	£ -	£ 606
		<hr/> <hr/>	<hr/> <hr/>
G	MANAGEMENT AND ADMINISTRATION		
	Bank charges	68	65
	Accountancy	2,065	2,097
	Conference Fees	193	1,086
	Rent/Refreshments	830	870
	Professional fees	2,988	2,817
	Consultancy	-	1,563
	Committee/mileage expenses	509	620
	General Expenses	637	859
	Bad debts	404	-
		<hr/>	<hr/>
		£ 7,694	£ 9,977
		<hr/> <hr/>	<hr/> <hr/>

PATA

**ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008**

	2008	2007
2 Playgroup Access Fund		
INCOME		
Grants:		
GCC – Grants to voluntary Organisations	13,005	13,900
Investment income:		
Bank Interest	179	173
Other income		
Sundry income	356	-
	————	————
Total Income	13,540	14,073
	————	————
EXPENDITURE		
Direct Charitable Expenditure:		
Grants	16,043	9,994
Salaries:		
Project Manager	1,338	1,114
Workers expenses:		
Project Manager - expenses (mileage)	32	23
Direct overhead expenses:		
Postage and telephone	114	98
Printing/Photocopying	73	81
Management and administration:		
Bank Charges	34	25
Accountancy	450	400
Line management	300	260
Financial management	300	260
Insurance	-	70
	————	————
Total expenditure	18,684	12,325
	————	————
(Expenditure) / Income for year	£ (5,144)	£ 1,748
	=====	=====

PATA

ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008

3	Toddler Project Account	2008	2007
	Income		
	Grants:		
	GCC - Education Section	47,924	47,500
	Fund-raising/Donations:		
	Fund-raising and Donations	34	65
	Investment income:		
	Bank Interest	621	565
	Other:		
	PATA Toddler Group	947	1,278
	Closed Group	206	-
	Other Income	150	521
		-----	-----
	Total Income	49,882	49,929
		-----	-----
	Direct Charitable Expenditure:		
	Grants	819	378
	Salaries:		
	Project manager and clerical assistant	20,964	21,765
	Toddler Support Workers	14,013	11,826
	Workers Expenses:		
	Project Manager - expenses	893	490
	Toddler Support Workers - expenses	6,137	5,438
	Direct Overhead Expenses:		
	Rent	100	114
	Postage and telephone	669	757
	Stationery and office supplies	540	660
	Insurance	270	300
	Membership	27	-
	Printing/Photocopying	930	950
	Advertising	-	147
	Materials/publications	566	111
	Repairs, renewals and equipment	-	200
	Depreciation	(13)	410
	Training:		
	Toddler Support Workers - pay	737	695
	Toddler Support Workers - exps	252	378
	Course costs	150	60
	Management And Administration:		
	Membership	-	15
	Bank Charges	52	20
	Accountancy	360	350
	Crèche	2,019	2,401
	General administration	329	520
	Professional fees	1,090	560
		-----	-----
	Total expenditure	50,904	48,620
		-----	-----
	(Expenditure) / Income for year	£ (1,022)	£ 1,309
		=====	=====

PATA**ADDITIONAL INFORMATION**

For the year ended 31 March 2008

	2008	2007
4 Assessment and Training Centre		
Income		
Grants		
Children and Young Peoples's Directorate Workforce		
Development fee subsidy	116,977	37,461
Gloscat (06/07 academic year)	-	36,709
Gloscat (07/08 academic year)	47,642	-
CPD Workshops	1,615	-
Investment Income:		
Bank interest	4,841	1,351
Other:		
Student fees	10,526	19,879
Sundry	335	400
	<hr/>	<hr/>
	181,936	95,800
	<hr/>	<hr/>
Expenditure		
Salaries:		
Staff salaries and national insurance	99,765	70,931
Staff expenses - mileage	5,673	4,274
Direct overhead expenses:		
Postage and telephone	1,647	1,325
Stationery	1,311	1,959
Insurance	560	-
Printing/photocopying	2,650	1,315
Materials/publications	3,351	1,226
Repairs and Renewals	-	400
Depreciation	1,184	542
City and Guilds	11,829	7,709
Training:		
Training expenses	589	-
Conference/course fees	363	1,375
Candidate Fees Refunds	-	157
Creche Costs	1,002	538
Management and administration:		
Bank charges	37	78
Accountancy	750	500
General administration	698	681
Professional fees	6,355	1,512
	<hr/>	<hr/>
Total expenditure	137,765	94,522
	<hr/>	<hr/>
Income for year	£ 44,171	£ 1,278
	<hr/> <hr/>	<hr/> <hr/>

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**ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008**

5 Babysitting Course Fund	2008	2007
INCOME		
Investment income:		
Bank Interest	42	156
	<hr/>	<hr/>
Total Income	42	156
	<hr/>	<hr/>
EXPENDITURE		
Salaries :		
PATA Tutors	568	2,446
PATA core cost –salaries	-	820
Workers expenses :		
Tutor expenses (mileage)	8	185
Direct overhead expenses :		
Rent	-	30
Postage and telephone	-	190
Stationery	-	180
Insurance	-	70
Printing/Photocopying	-	240
Materials/publications	51	2,188
Repairs	-	50
External tutor fees	-	936
Management and administration:		
Bank charges	-	20
Accountancy	(225)	100
General administration	1,762	120
Professional fees	-	150
	<hr/>	<hr/>
Total expenditure	2,164	7,725
	<hr/>	<hr/>
(Expenditure) for the year	£ (2,122)	£ (7,569)
	<hr/>	<hr/>
Transfer to main fund	(3,557)	-
	<hr/>	<hr/>
Outflow of resources for the year	£ (5,679)	£ (7,569)
	<hr/>	<hr/>

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ADDITIONAL INFORMATION - INCOME AND EXPENDITURE ACCOUNTS
for the year ended 31 March 2008

6	Rural Crèche	2008	2007
	INCOME		
	Grants:		
	Rural Renaissance	46,410	35,051
	Solid Foundations	-	9,210
	Creche clients	8,873	1,747
		<hr/>	<hr/>
	Total Income	55,283	46,008
		<hr/>	<hr/>
	EXPENDITURE		
	Direct Charitable expenditure:		
	Grants	2,400	3,600
	Salaries :		
	Co-ordinators Salaries	20,893	18,674
	Other support workers	6,242	2,155
	Workers expenses :		
	Employee - expenses (mileage)	6,931	3,425
	Direct overhead expenses :		
	Rent	1,487	1,210
	Postage and telephone	1,055	695
	Stationery	667	402
	Printing/photocopying	1,837	591
	Advertising/promotions	192	1,377
	Insurance	300	170
	Uniforms	-	291
	Materials/publications	277	55
	Depreciation	551	309
	Training:		
	Course fees	66	65
	Management and administration:		
	Bank charges	20	-
	Accountancy	400	290
	Mileage	2,436	1,866
	Professional fees	1,947	874
	General administration	-	6
		<hr/>	<hr/>
	Total expenditure	47,701	36,055
		<hr/>	<hr/>
	Income for year	£ 7,582	£ 9,953
		<hr/> <hr/>	<hr/> <hr/>

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ADDITIONAL INFORMATION - BALANCE SHEETS
31 March 2008

	Babysitting fund	Assessment and training	Toddler project account	Playgroup Access fund	PATA	Rural Crèche	Total
Fixed Assets							
Cost							
Equipment at 1 April 2007	400	8,339	7,408	-	38,585	2,058	56,790
Additions	-	-	-	-	-	1,484	1,484
Disposals	(400)	-	-	-	-	-	(400)
Transfer between funds	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
At 31 March 2008	-	8,339	7,408	-	38,585	3,542	57,874
	-----	-----	-----	-----	-----	-----	-----
Depreciation							
At 1 April 2007	400	3,741	6,978	-	22,447	309	33,875
Charge for year	-	1,184	(13)	-	6,299	551	8,021
Disposals	(400)	-	-	-	-	-	(400)
Transfer between funds	-	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----	-----
At 31 March 2008	-	4,925	6,965	-	28,746	860	41,496
	-----	-----	-----	-----	-----	-----	-----
Net Book Value	£ -	£ 3,414	£ 443	£ -	£ 9,839	£ 2,682	£ 16,378
	=====	=====	=====	=====	=====	=====	=====
Current Assets							
Stock	-	-	-	-	890	-	890
Debtors and prepayments	-	29,082	-	-	5,046	15,878	50,006
Cash in hand	-	-	-	-	511	4	515
Cash at bank:							
Current account	-	-	-	22	10,017	7,368	17,407
Business Reserve account	5	297	23,706	4,342	39,136	-	67,486
Capital Reserve account	-	171,064	-	-	16,473	-	187,537
	-----	-----	-----	-----	-----	-----	-----
	5	200,443	23,706	4,364	72,073	23,250	323,841
	-----	-----	-----	-----	-----	-----	-----
Loans between funds	-	-	-	-	8,151	(8,151)	-
	-----	-----	-----	-----	-----	-----	-----
Total Assets	5	203,857	24,149	4,364	90,063	17,781	340,219
	-----	-----	-----	-----	-----	-----	-----
Current Liabilities							
Creditors/accruals	-	91,176	360	429	14,703	245	106,913
Current account overdrawn	-	4,102	2,639	-	-	-	6,741
	-----	-----	-----	-----	-----	-----	-----
	£ 5	£ 108,579	£ 21,150	£ 3,935	£ 75,360	£ 17,536	£ 226,565
	=====	=====	=====	=====	=====	=====	=====
Accumulated Funds							
Balance at 1 April 2007	5,685	64,408	22,172	9,079	97,509	9,953	208,806
Excess of income (expenditure) for year	(2,123)	44,171	(1,022)	(5,144)	(25,706)	7,583	17,759
Transfer between funds	(3,557)	-	-	-	3,557	-	-
	-----	-----	-----	-----	-----	-----	-----
Balance at 31 March 2008	£ 5	£ 108,579	£ 21,150	£ 3,935	£ 75,360	£ 17,536	£ 226,565
	=====	=====	=====	=====	=====	=====	=====