

**PATA**  
**FINANCIAL STATEMENTS**

**31 March 2009**



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**PATA**

**REFERENCE AND ADMINISTRATIVE DETAILS**

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**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	N Watson

**Trustees in office during the year:**

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

**Trustees who ceased to hold office during the year:**

A Rogers	J Preece	C Brown
E Probert	L Kibble	

**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**

### **REPORT OF THE TRUSTEES**

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The trustees present their report along with the financial statements for the year ended 31 March 2009.

#### **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.

**REPORT OF THE TRUSTEES**

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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) 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 2008/09**

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

In 2008/09 the main objectives for PATA were:

**Strategies employed to achieve the stated objectives**

- 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.

**OBJECTIVES AND ACTIVITIES (continued)**

**Strategies employed to achieve the stated objectives (continued)**

- 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. 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 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.

**ACHIEVEMENTS AND PERFORMANCE (continued)**

- 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”. PATA continues to innovate and introduce new courses on the training Programme. Additionally, a range of playwork courses including “Take 5 for Play” and “Playworkers Against Racism” have been developed for delivery in 2009/10.

We have a contract with Gloucestershire County Council’s Adult Education Department to enable students to access our training at reasonable rates.

- 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.
- PATA (UK) was duly registered with the Charity Commission on 28 May 2008. On 1 July 2008 the property, funds, records and membership of PATA (charity number 293773) were transferred to the new charity, PATA (UK) (charity number 1124222) together with all outstanding liabilities.
- 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.

**ACHIEVEMENTS AND PERFORMANCE (continued)**

- 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'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 lower in 2008/9 than in the previous year. Investment income was £4,651 compared with £9,777 in 2007/8.

**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 £61,368 in the financial year 2008/09 before transferring the charity's total funds to a newly incorporated charity, PATA (UK), (2007/08: £17,759).

REPORT OF THE TRUSTEES

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**FINANCIAL REVIEW (continued)**

**Principal Funding Sources**

The principal funding sources for 2008/9 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 £83,750 (2007/08: £126,010).
- **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 £80,008 (2007/08: £116,977).
- **Gloucestershire County Council Adult Education Department**  
The Adult Education Department of Gloucestershire County Council supported PATA's training programme. The funding received was £15,518 (2007/08: £15,706).
- **GCC - Grants to Voluntary Organisations**  
Funding was provided for the Playgroup Access Fund. The money, £7,587 this year (2007/08: £13,005), enables PATA to award grants to allow children to attend community playgroups.
- **Gloucestershire College**  
PATA's franchise agreement with Gloucestershire College continued through 2008/9. Funding from the college for the period April 2008 – March 2009 amounted to £30,942 (2007/08: £47,642).
- **Membership subscriptions**  
Income from membership this year was £19,058 (2007/08: £22,609).
- **Rural Renaissance**  
Funding from Rural Renaissance supported the continuation of the Rural Creche project. Total funding received this year from Rural Renaissance was £14,506 (2007/08: £46,410).
- **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.

**FINANCIAL REVIEW (continued)**

**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:

- £83,750 received through the Service Level Agreement with GCC enabled PATA to support all Playgroups, Toddler Groups and some Out of School clubs in the county for the period April 2008 – October 2008.
- The £80,008 funding received from the Workforce Development Department of the Children and Young People's Directorate enabled PATA to support 113 candidates through NVQs and Transitional Awards.
- The £15,518 contracted to PATA by GCC Adult Education Department enabled PATA to deliver a full programme of community learning and personal development learning courses during the year.
- The Playgroup Access Fund received £7,587 from GCC's grants to the voluntary sector which enabled PATA to support 61 children to attend playgroup during the period April 2008 – October 2008.
- The franchise agreement that PATA has with Gloucestershire College attracted funding of £30,942 and was used to support 47 completing candidates and 11 new candidates.
- Rural Renaissance funding of £14,506 supported the Rural Creche for one final quarter; April – June 2009. This funding enabled the creche to take the step from being grant-supported to being a commercially viable project.
- The Children's Workforce Development Council provided £6,000 for the development and delivery of creche worker training courses in the Cotswolds and Stroud.

**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**

At the AGM on 1 July 2008 the members of PATA (charity number 2937730) voted to transfer its assets to the newly formed charitable company limited by guarantee, PATA (UK) (charity number 1124222). Most of the assets were transferred during 2008/09. PATA is therefore no longer active.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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**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.

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

Approved by the trustees on 9/7/09 and signed on their behalf by:

Jane Connolly - Chair of Trustees



## INDEPENDENT EXAMINER'S REPORT

### To the Trustees of the PATA

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I report on the financial statements PATA for the year ended 31 March 2009, which are set out on pages 11 to 21.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 43(3) of the Charities Act 1993. My work has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's trustees, as a body, for my examination, for this report, or for the opinions I have formed.

#### **Respective responsibilities of the Trustee and the examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider an audit is not required for this year under section 43(2) of the Charities Act 1993 ('the 1993 Act') and that an independent examination is needed.

It is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes a consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 41 of the 1993 Act; and
  - to prepare accounts which accord with the accounting records and comply with the requirements of the 1993 Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
**S M LAWRENCE FCA**  
**HAZLEWOODS LLP**

**Chartered Accountants and Registered Auditors**

**Cheltenham**

15 July 2009

**PATA**

**STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31 March 2009

	Note	Unrestricted funds £	Restricted funds £	2009 Total £	2008 Total £
<b>Incoming resources</b>					
<b>Incoming resources from generated funds:</b>					
Voluntary income	2	40,555	22,093	62,648	113,954
Activities for generating funds	3	52,785	10,226	63,011	61,607
Investment income		4,619	32	4,651	9,777
<b>Incoming resources from charitable activities</b>	4	202,413	6,000	208,413	301,155
<b>Total incoming resources</b>		300,372	38,351	338,723	486,493
<b>Resources expended</b>					
<b>Charitable activities</b>					
Grants payable - normal	5	5,607	6,156	11,763	24,162
Direct charitable expenses - normal	6	237,469	26,177	263,646	440,246
Direct charitable expenses - transfer to incorporated charity	13	265,167	22,766	287,933	-
<b>Governance costs</b>	7	1,436	510	1,946	4,326
<b>Total resources expended</b>	8	509,679	55,609	565,288	468,734
Net (outgoing) incoming resources before transfers		(209,307)	(17,258)	(226,565)	17,759
Transfers between funds		4,218	(4,218)	-	-
Net (outgoing) incoming resources after transfers		(205,089)	(21,476)	(226,565)	17,759
Total funds brought forward at 1 April 2008		205,089	21,476	226,565	208,806
Total funds carried forward at 31 March 2009		£ -	£ -	£ -	£ 226,565

**PATA**

**BALANCE SHEET**

31 March 2009

	Note	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	9	-	16,378
<b>CURRENT ASSETS</b>			
Stock		-	890
Debtors	10	-	50,006
Cash at bank and in hand	11	139,204	266,204
		139,204	317,100
<b>LIABILITIES – creditors amounts falling due within one year</b>	12	139,204	106,913
<b>NET CURRENT ASSETS</b>		-	210,187
<b>TOTAL ASSETS</b>			
<b>LESS CURRENT LIABILITIES</b>		£ -	£ 226,565
<b>FUNDS OF THE CHARITY</b>			
<b>Income funds</b>			
Restricted funds		-	21,476
Unrestricted funds		-	205,089
		£ -	£ 226,565

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

K Llewellyn  
Treasurer

**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) 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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**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**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.

<b>2 VOLUNTARY INCOME</b>	<b>2009</b>	<b>2008</b>
<b>Unrestricted</b>		
Gloucestershire County Council		
Adult Education Department	15,518	15,706
Children and Young People's Directorate - representation and expertise	1,200	5,474
Rural Transport	-	750
Grants to Voluntary Organisations - Parenting Courses	1,000	2,000
Grants to Voluntary Organisations - District Infrastructure Support	-	8,000
Provider Forum	1,419	-
Launch Me	1,800	-
AIG Supply	240	-
Bursary	320	-
Membership Donations	19,058	22,609
	<u>40,555</u>	<u>54,539</u>
<b>Restricted</b>		
Gloucestershire County Council		
Grants to Voluntary Organisations (PAF)	7,587	13,005
Rural Renaissance	14,506	46,410
	<u>22,093</u>	<u>59,415</u>
	<u>£ 62,648</u>	<u>£ 113,954</u>

**PATA****NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

<b>3</b>	<b>ACTIVITIES FOR GENERATING FUNDS</b>	<b>2009</b>	<b>2008</b>
	<b>Unrestricted</b>		
	Fundraising and Donations	5,147	5,653
	Training	20,182	22,265
	Unit Hire	2,140	700
	Newsletter	400	669
	Closed playgroup	-	1,486
	Closed toddlergroup	-	206
	Closed branch	2,140	1,339
	Photocopying	142	249
	PATA Centre Crèche	971	2,153
	Payroll Service	17,183	14,000
	Sales of Publications	2,045	1,650
	PATA Toddler Group	636	947
	Other Sundry Income (Main Fund)	1,759	542
	Other Sundry Income (Toddler Project)	-	184
	Other Sundry Income (Assessment and Training)	40	335
		<hr/> 52,785	<hr/> 52,378
	<b>Restricted</b>		
	Sundry Income (PAF)	188	356
	Rural Crèche clients	10,038	8,873
		<hr/> 10,226	<hr/> 9,229
		<hr/> £ 63,011	<hr/> £ 61,607
		<hr/> <hr/>	<hr/> <hr/>
<b>4.</b>	<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>	<b>2009</b>	<b>2008</b>
	<b>Unrestricted</b>		
	Gloucestershire County Council		
	Children and Young People's Directorate (SLA)	83,750	126,010
	CYPD Workforce Deveopment fee subsidy	80,008	116,977
	Gloucestershire College	30,942	47,642
	Student Fees	7,713	10,526
		<hr/> 202,413	<hr/> 301,155
	<b>Restricted</b>		
	Gloucestershire County Council		
	CYPD Workforce Deveopment fee subsidy	6,000	-
		<hr/> £ 208,413	<hr/> £ 301,155
		<hr/> <hr/>	<hr/> <hr/>

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

<b>5 GRANTS PAYABLE</b>	<b>2009</b>	<b>2008</b>		
<b>Unrestricted</b>				
Branches	1,000	1,500		
Groups in Need Fund	4,168	3,400		
Toddler Starter Grants	439	819		
	<u>5,607</u>	<u>5,719</u>		
<b>Restricted</b>				
Playgroup Access Fund placements	6,156	16,043		
Rural Crèche	-	2,400		
	<u>6,156</u>	<u>18,443</u>		
	<u>£ 11,763</u>	<u>£ 24,162</u>		
	<u><u>          </u></u>	<u><u>          </u></u>		
 <b>6 DIRECT CHARITABLE EXPENSES</b>				
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2009 Total</b>	<b>2008 Total</b>
Wages and national insurance	194,196	21,498	215,694	308,110
Employees expenses	15,044	679	15,723	35,576
Direct overhead expenses	19,599	3,693	23,292	75,386
Training	6,771	130	6,901	13,153
Depreciation	1,859	177	2,036	8,021
	<u>£ 237,469</u>	<u>£ 26,177</u>	<u>£ 263,646</u>	<u>£ 440,246</u>
	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
 <b>7 GOVERNANCE COSTS</b>			<b>2009</b>	<b>2008</b>
AGM costs			11	17
Committee Mileage Costs			236	509
Auditors' remuneration			1,699	3,800
			<u>£ 1,946</u>	<u>£ 4,326</u>
			<u><u>          </u></u>	<u><u>          </u></u>

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**8 TOTAL RESOURCES EXPENDED**

	<b>Staff costs</b>	<b>Depreciation</b>	<b>Other costs</b>	<b>2009 Total</b>	<b>2008 Total</b>
Grants Payable	-	-	11,763	11,763	24,162
Direct charitable expenses	215,694	2,036	45,916	263,646	440,246
Transfer to incorporated Charity	-	-	287,933	287,933	-
Governance costs	-	-	1,946	1,946	4,326
	<u>£ 215,694</u>	<u>£ 2,036</u>	<u>£ 347,558</u>	<u>£565,288</u>	<u>£468,734</u>

<b>Staff costs</b>	<b>2009</b>	<b>2008</b>
Wages and salaries	203,641	266,197
Social security costs	12,053	41,913
	<u>£ 215,694</u>	<u>£ 308,110</u>

The average number of employees was

	<b>No.</b>	<b>No.</b>
Charitable services:		
Office based staff	11	10
Toddler support workers and fieldworkers	14	14
Crèche	10	10
Part-time tutors and assessors	10	10
	<u>45</u>	<u>44</u>

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

	<b>2009</b>	<b>2008</b>
<b>Costs incurred in the management and administration of the charity include</b>	<b>£</b>	<b>£</b>
Operating lease costs	2,245	12,091
	<u>2,245</u>	<u>12,091</u>

**PATA**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

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<b>9 TANGIBLE ASSETS</b>	<b>Office equipment</b>	
<b>Cost</b>		
At 1 April 2008	57,874	
Additions	-	
Transferred to incorporated charity	(57,874)	
	<hr/>	
At 31 March 2009	-	
	<hr/>	
<b>Depreciation</b>		
At 1 April 2008	41,496	
Charge for year	2,036	
Transferred to incorporated charity	(43,532)	
	<hr/>	
At 31 March 2009	-	
	<hr/>	
<b>Net book value</b>		
At 31 March 2009	£ -	
	<hr/> <hr/>	
At 31 March 2008	£ 16,378	
	<hr/> <hr/>	
<b>10 DEBTORS</b>	<b>2009</b>	<b>2008</b>
Other debtors and prepayments	£ -	£ 50,006
	<hr/> <hr/>	<hr/> <hr/>

**PATA**

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**11 CASH AT BANK AND IN HAND**

Cash at bank and in hand is held as follows:

	<b>2009</b>	<b>2008</b>
<b>Main fund</b>		
Cash in hand	-	511
Current account	552	10,017
Business Reserve account	25,682	39,136
Capital Reserve account	16,622	16,473
	<hr/>	<hr/>
	42,856	66,137
	<hr/>	<hr/>
<b>Playgroup Access fund</b>		
Current account	65	22
Business Reserve account	46	4,342
	<hr/>	<hr/>
	111	4,364
	<hr/>	<hr/>
<b>Toddler Project account</b>		
Current account	130	(2,639)
Business Reserve account	7,330	23,706
	<hr/>	<hr/>
	7,460	21,067
	<hr/>	<hr/>
<b>Assessment and Training fund</b>		
Current account	14,314	(4,102)
Business/Capital Reserve account	322	297
Diamond Reserve account	66,767	171,064
	<hr/>	<hr/>
	81,403	167,259
	<hr/>	<hr/>
<b>Rural Crèche</b>		
Cash in hand	-	4
Current account	7,368	7,368
	<hr/>	<hr/>
	7,368	7,372
	<hr/>	<hr/>
<b>Carried forward</b>	£ 139,198	£ 266,199

## NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2009

11 CASH AT BANK AND IN HAND (continued)	2009	2008
Brought forward	139,198	266,199
<b>Baby Sitting Fund</b>		
Capital Reserve account	6	5
<b>Total cash at bank and in hand</b>	<b>£ 139,204</b>	<b>£ 266,204</b>

## 12 LIABILITIES - due within one year

Accruals	-	8,037
Fees paid in advance	-	98,876
Due to incorporated charity	139,204	-
	<b>£ 139,204</b>	<b>£106,913</b>

## 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 2008	Incoming/ (Outgoing) resources	Transfer between funds	Transferred to incorporated charity
Playgroup Access Fund	3,935	(1,355)	(4,218)	1,638
Baby Sitting Fund	5	-	-	(5)
Rural Crèche	17,536	6,863	-	(24,399)
	<b>£ 21,476</b>	<b>£ 5,508</b>	<b>£ (4,218)</b>	<b>£ (22,766)</b>

**NOTES TO THE FINANCIAL STATEMENTS**

for the year ended 31 March 2009

**13 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.

	<b>Balance at 1 April 2008</b>	<b>Incoming/ (Outgoing) resources</b>	<b>Transfer between funds</b>	<b>Transferred to incorporated charity</b>
Main fund	75,360	46,215	4,218	(125,793)
Toddler Project Account	21,150	(16,245)	-	(4,905)
Training Assessment Centre	108,579	25,890	-	(134,469)
	<u>£ 205,089</u>	<u>£ 55,860</u>	<u>£ 4,218</u>	<u>£ (265,167)</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.

