

REGISTERED COMPANY NUMBER: 03062605 (England and Wales)
REGISTERED CHARITY NUMBER: 1048218

**Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Pembrokeshire Care Society**

Ashmole and Co.
Chartered Certified Accountants and Statutory
Auditors
Williamston House
7 Goat Street
Haverfordwest
Pembrokeshire
SA61 1PX



Pembrokeshire Care Society

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for the Year Ended 31 March 2024**

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Pembrokeshire Care Society

**Reference and Administrative Details
for the Year Ended 31 March 2024**

TRUSTEES	Mrs G Morgan, President Mrs J Davies Mr P Lucas Mrs A Thomas Mrs L Bowden Mrs J Wordsworth Ms S Harrington (resigned 21.11.23) Mr S Joseph (resigned 26.6.23) Mrs M Rees Dr A Khan (appointed 21.11.23) Mr J S Harris (appointed 21.11.23)
SENIOR MANAGEMENT	Michael Hooper, Managing Director
TRADING AS	PATH (Pembrokeshire Action for the Homeless)
REGISTERED OFFICE	7 Picton Place Haverfordwest Pembrokeshire SA61 2LE
REGISTERED COMPANY NUMBER	03062605 (England and Wales)
REGISTERED CHARITY NUMBER	1048218
AUDITORS	Ashmole and Co. Chartered Certified Accountants and Statutory Auditors Williamston House 7 Goat Street Haverfordwest Pembrokeshire SA61 1PX

**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Trustees of the Pembrokeshire Care Society are pleased to present this annual report summarising the activities, achievements and financial performance for the financial year ending 31st March 2024.

Over the past year, we have worked diligently to fulfil our mission of relieving homelessness and poverty in Pembrokeshire, providing essential support and care services to vulnerable individuals and families.

We envision a Pembrokeshire where homelessness is rare, fleeting, and a one-off experience. For over four decades, PCS has enabled those at risk of homelessness to maintain their tenancies, access housing opportunities, and progress beyond their current circumstances. Delivered in a compassionate environment with client needs at the heart of our services, we offer a lifeline to those facing housing instability and poverty.

Our dedicated staff and trustees have empowered the charity to support over 2,500 individuals this year. From basic necessities to comprehensive support services, we continue to provide meaningful assistance to those struggling with poverty, housing challenges, and homelessness.

A key development during the year was the Trustees' decision to rebrand the charity under the name PATH, or Pembrokeshire Action for the Homeless. The rollout of the new brand occurred in July 2023 and involved the launch of a new website to help extend the reach of our services. The rebranding has helped lift the profile of the charity raising awareness of our work and has been well received by clients, stakeholders and partners.

The following pages offer a detailed review of our operations, outcomes, and financial management, showcasing the positive impact PCS creates within our community.

Our key objectives are:

- Alleviating poverty, housing issues, and homelessness through direct assistance.
- Conducting research and advocacy to address the root causes of these systemic issues.
- Raising public awareness about the impacts of poverty, inadequate housing, and homelessness in Pembrokeshire.

To meet these objectives, PCS provides a range of services including:

1. Generic Support Service (GSS)

Funded by Pembrokeshire County Council, GSS provides tailored support to help individuals maintain tenancies and avoid homelessness. Services include securing dwellings, setting up utilities, liaising with landlords, and offering guidance on budgeting and benefit claims. We take a holistic approach, supporting clients with referrals for health, employment, and essential services. This year, we supported 1,180 individuals through this service.

2. Advice and Bond Service

The Advice and Bonds Service has been a crucial lifeline for securing tenancies through financial bonds and housing advice. 828 people were given advice during the year, with 147 active bonds. Unfortunately, funding will cease in March 2025, but we are exploring alternatives to continue this essential support, which includes an application for funding of £300,000 from the Single Advice Fund from Welsh Government.

3. Pathway Lettings

Pathway Lettings is the only social letting agency in Pembrokeshire, managing 152 tenancies with 32 landlords. It plays a critical role in providing affordable housing and matching tenants with stable homes. We plan to expand this service by scaling operations and exploring legal support for tenants and landlords through Pathway Legal.

**Report of the Trustees
for the Year Ended 31 March 2024**

4. **Conflict Resolution Service**

Our conflict resolution team mediates household disputes, preventing homelessness and improving accommodation retention. By aligning this service with mental health support, we aim to foster peaceful resolutions and enhance well-being in the community. This innovative service has been funded due to a generous grant of £60,000 from the Nationwide Foundation.

5. **Pathway Counselling**

Since its launch in September 2023, Pathway Counselling has addressed the mental health challenges that often contribute to homelessness. In just a few months, we've received 317 referrals, with demand continuing to grow. Our service is now integrated with 31 partner agencies, ensuring broader access for those in need.

6. **Numeracy Project**

Funded by the UK Shared Prosperity Fund, the Numeracy Project helps adults build confidence with numbers and improve employability. The project has already reached over 100 learners from diverse backgrounds and was recognised by the Welsh Government as a model of best practice.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning out future activities.

Our services are designed to achieve public benefit by supporting vulnerable individuals in Pembrokeshire with a comprehensive range of advice services, developing sustainable tenancies, and promoting community integration.

**Report of the Trustees
for the Year Ended 31 March 2024**

ACHIEVEMENT AND PERFORMANCE

Achievements, Performance and Beneficiaries

PCS serves vulnerable adults aged 16 and above across Pembrokeshire. This past year, we assisted over 2,500 people struggling with poverty, housing issues and homelessness.

This year marked a period of growth and success for PCS, particularly in the area of mental health support. With the help of a £550,000 grant from the UK Shared Prosperity Fund, we expanded our mental health counselling services significantly. What began as a modest initiative grew into a comprehensive programme, allowing us to hire additional counsellors and extend service hours. The rise in referrals was remarkable. From the moment we launched the expanded service, the demand exceeded expectations. Each day, we were faced with individuals seeking help, many of whom had never had access to mental health support before.

The feedback has been overwhelmingly positive. Clients have shared stories of how the counselling sessions have helped them regain control of their lives after periods of uncertainty and hardship. One service user shared, "The support I received has been life-changing. I now feel like I have control over my life again." Another said, "The counsellors helped me through the darkest times. I can't thank them enough." These stories remind us of the profound impact that mental health services can have in preventing homelessness and restoring hope.

Another major success this year was the Numeracy Project, which has grown from strength to strength. This initiative has not only provided participants with practical skills but has also been highlighted as an example of best practice by the UK Government.

With an initial grant award of £405,473 from the UK Shared Prosperity Fund, (later increased to £550,000) the project reaches individuals who often face barriers to accessing education, including older people, disabled individuals, and those from ethnically minoritised groups.

On August 21st, 2024, Deputy Prime Minister Angela Rayner MP visited PATH's Numeracy Project in Haverfordwest, which supports adults in improving numeracy, employability, and financial management-factors critical to reducing homelessness. During her visit, Mrs. Rayner commended the project for offering wraparound support, including mental health services, in addition to numeracy skills, describing it as an "incredible extra that people get."

Mrs. Rayner engaged with learners, many of whom shared how the project had not only enhanced their numeracy skills but also improved their mental health, social confidence, and reduced isolation. She commented, "It's not just the numeracy, but the social interaction, the confidence... you can see first hand the incredible work that's going on here."

The Deputy Prime Minister also acknowledged the broader challenges facing social housing and discussed how PATH's work in addressing these issues has become even more important over time. One learner, Salastina Victor, spoke of her journey from experiencing domestic violence to running a successful business, with Mrs. Rayner praising her achievement: "To see the lady who went from domestic violence and not having numeracy skills, to running her own business and having the confidence that you can see there... it's incredible that you can do that."

The project operates in several venues across Pembrokeshire, making it accessible to those in both rural and urban settings. Learners have shared how the course has helped them feel more confident in managing their finances, applying for jobs, and making informed decisions in their daily lives. The numbers speak for themselves-over 100 learners have benefited from the course, each one taking steps toward a more stable and secure future.

At the heart of these successes is a commitment to collaboration. Throughout the year, we worked closely with Pembrokeshire County Council, partner agencies, and other organisations to ensure that our services reached those who needed them most. The expansion of partnerships with 31 different agencies for our counselling services and the development of relationships with private landlords through Pathway Lettings highlight our efforts to provide holistic and sustainable support for our clients. These relationships are essential in enabling us to expand our reach and offer comprehensive services across the region.

**Report of the Trustees
for the Year Ended 31 March 2024**

Looking ahead, the trustees are excited about the potential for further growth and innovation in our services. We are grateful for the ongoing support and funding from Pembrokeshire County Council (PCC), including £320,827 this past year to provide tenancy support services.

The demand for mental health and numeracy support continues to rise, and we are committed to meeting that need with the same dedication and compassion that has defined our work for over 40 years.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Balance Sheet Highlights

As of 31st March 2024, our balance sheet reflects the financial challenges experienced during the year, but it also demonstrates our strong foundation for recovery and future growth:

Key Assets

We maintain a strong asset base, with tangible assets at 19 Market Street and 7 Picton Place, valued at £433,017. These assets provide stability and will be crucial as we explore ways to leverage them for future development.

Our current assets, including cash at bank of £382,397, provide a degree of flexibility, allowing us to navigate immediate challenges while pursuing new opportunities.

Reserves

Our unrestricted funds decreased by £145,351 from the previous year, resulting in a balance of £608,985, while restricted funds grew by £2,796 to £139,716. However, free reserves stood at only £31,249, equating to just over one week's operating expenses, which is well below the PCS policy of maintaining three months' reserves.

The Board acknowledges the concern raised by this low level of reserves. To address this, we have established a Finance Committee, supported by an experienced Cranfield Trust volunteer, which meets monthly. This committee is actively exploring new funding opportunities and implementing cost-saving measures to ensure the charity's long-term sustainability. We are also working closely with two leading consultants to help with income generation.

The organisation also has a bond reserve allowing for the issuing of Bond Guarantees to landlords on behalf of homeless clients. As of 31st March 2024 the Society has a bond liability of £10,195 and a bond reserve of £10,195.

We also have money under management for the Local Authority, which is used specifically for bonds, rent in advance, white goods, landlord enhancements, travel warrants, non-priority bonds and rough sleeper outreach packs.

Financial Results

The financial statements for the year ended 31st March 2024 reflect a net loss of £142,555. While this presents a challenge, it also reflects key mission-driven decisions, strategic priorities, and the inevitable timing complexities faced by grant-funded charities. This outcome demonstrates our unwavering commitment to making a lasting difference in Pembrokeshire, even when it means prioritising long-term impact over short-term financial gain.

Key Factors Contributing to the Loss

Timing of Grants

As is common in the charity sector, the timing of grant receipts can be unpredictable. Delays in receiving key payments created a temporary gap between when costs were incurred and when funds were received, impacting our financial results.

Operational Challenges

Our Pathway Lettings and Maintenance Service encountered unexpected operational hurdles and higher-than-anticipated costs, as a result of legislation and compliance standards. We made the difficult decision to disband our maintenance team and remain committed to the long-term sustainability and efficiency of Pathway Lettings.

Prioritising Community Impact

In alignment with our mission, we strategically gifted two homeless pods to a former partner organisation, reducing rental income but strengthening community support. Furthermore, the allocation of 19 Market Street to our newly funded mental health and numeracy projects, while delaying rental income, reflects our dedication to delivering vital services where they are needed most.

**Report of the Trustees
for the Year Ended 31 March 2024**

A Proactive Approach to Recovery

Despite these financial challenges, we are well-positioned to recover, strengthen our financial position, and build a more resilient future. The Board of Trustees has implemented a comprehensive recovery plan that leverages our assets, enhances operational efficiency, and seeks new revenue streams to ensure our ongoing success.

1. Enhanced Financial Management

We have strengthened our financial planning and cash flow monitoring, aligning expenditures more closely with grant receipts and specific services. Working closely with a Cranfield Trust volunteer, we have implemented new management accounting systems to improve oversight and ensure best practices.

2. Operational Efficiency

We are committed to delivering high-quality services in the most cost-effective way. Regular efficiency audits help us identify areas for improvement, ensuring that our resources are used effectively. This focus on streamlining operations ensures that we can continue supporting our community without compromising the quality of our work.

3. Revenue Diversification

Recognising the need for diverse funding streams, we are actively pursuing new grants, strengthening donor relationships, and engaging leading fundraising consultants to assist with impactful campaigns. By broadening our community support base and exploring innovative partnerships, we are confident that we can mitigate future financial risks and ensure long-term sustainability.

4. Strategic Asset Utilisation

We are conducting a thorough review of our asset portfolio to ensure optimal use of our resources. This includes exploring options to repurpose or generate income from underutilized assets, maximizing their value for the charity's ongoing work.

5. Strengthening Community Partnerships

Collaboration remains at the heart of our mission. By actively strengthening relationships with community partners, we are sharing resources, reducing costs, and exploring joint projects that will enhance our service delivery and create more significant community impact.

6. Monitoring and Evaluation

We have introduced a robust monitoring and evaluation framework to track progress and ensure the effectiveness of our recovery strategies. Clear performance metrics and regular financial and operational reviews will allow us to stay on course, adapt quickly, and capitalize on emerging opportunities.

**Report of the Trustees
for the Year Ended 31 March 2024**

FINANCIAL REVIEW

Principal funding sources

Pembrokeshire Care Society is committed to supporting those who have been or are at risk of homelessness in our community. This year, we were delighted to receive two transformative awards from the Shared Prosperity Fund, totalling £955,473, specifically designated to enhance our services in this critical area:

Shared Prosperity Fund - Mental Health: £550,000

This funding strengthens our capacity to deliver vital mental health counselling services, a crucial support for individuals facing the challenges of homelessness or housing insecurity.

Shared Prosperity Fund - Numeracy Project: £405,473 subsequently increased to £550,000

This funding empowers us to deliver a pioneering numeracy project, equipping individuals with essential skills to improve their lives and increase their chances of securing and remaining in stable housing. Recognition of the success and impact of the project resulted in a further award of £144,527, taking the total to the maximum available of £550,000.

These substantial awards, alongside our other key funding streams, were instrumental in enabling us to expand our reach and deepen our impact throughout Pembrokeshire. Our other principal sources of funding for the year were:

Welsh Government Homelessness Prevention Grant Programme of £217,920 and a Supporting People Grant of £320,827.

We also received an award of £60,000 from the Nationwide Building Society to establish a Conflict Resolution.

This funding supports a conflict resolution services, helping to maintain positive relationships and prevent issues that could lead to housing instability.

Post Code Lottery award of £40,000 to further strengthen our mental health support services, recognising the vital link between mental wellbeing and housing stability.

All of these funding streams have been vital in fulfilling the aims and objectives of Pembrokeshire Care Society, as set out in our Governing document. These resources have empowered us to continue and enhance our work, as detailed in the Achievements and Performance section of this report.

We are deeply grateful to all our funders, whose support enables us to provide essential services and make a lasting impact in our community.

FUTURE OUTLOOK AND STRATEGIC STEPS

While our financial position remains challenging, we are optimistic about the future. The initiatives currently underway-supported by scenario planning, strategic cost-saving measures, and income diversification-will provide a more resilient foundation for the charity's long-term sustainability.

We appreciate the continued support of our stakeholders, funders, and community as we work towards ensuring that PCS remains a sustainable and vital resource for those in need.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Pembrokeshire Care Society (PCS) is a charitable company limited by guarantee, established in 1979 to serve the needs of vulnerable people in Pembrokeshire. Our governing document has been reviewed and updated in 2000 and 2013 to ensure it remains aligned with our evolving charitable objectives and complies with Charity Commission requirements.

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

PCS is governed by a Board of Trustees, who are elected for three-year terms. The Board oversees the strategic direction and financial health of the charity. The Board meets eight times a year. This has been strengthened by setting up two further Committees to consider both finance and personnel matters. The Board delegate day to day management to the Managing Director and the senior management team.

Management

The charity's operational structure includes regular meetings of the full Board, a senior leadership team, cross-scheme coordinators, scheme management, and staff. This ensures effective communication, coordination, and accountability across all levels of the organisation.

Strategic Planning

A comprehensive three-year business plan, developed in 2022 with support from Cwmpas, guides our activities. This plan outlines our vision, mission, service delivery approach, financial position, and key stakeholders. This is subject to regular review and is being strengthened by looking at comprehensive Action Plans for each service area, assisted by more detailed management account reporting.

Trustee Recruitment and Induction

We actively recruit trustees with diverse backgrounds and expertise to ensure effective governance. New trustees receive a comprehensive induction and access to training opportunities. We advertise the opportunity to become a Trustee on our website and through Reach.

Risk management

PCS maintains a robust risk management framework, including comprehensive policies and procedures. The Risk Register is presented at each Board of Trustees meeting for review and action where necessary.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Pembrokeshire Care Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Report of the Trustees
for the Year Ended 31 March 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Ashmole and Co., will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on18.11.2024..... and signed on its behalf by:



.....
Mrs A Thomas - Trustee

**Report of the Independent Auditors to the Trustees of
Pembrokeshire Care Society (Registered number: 03062605)**

Opinion

We have audited the financial statements of Pembrokeshire Care Society (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**Report of the Independent Auditors to the Trustees of
Pembrokeshire Care Society (Registered number: 03062605)**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- nature of the charity and the sector in which it operates.
- the legal and regulatory framework in which the charity operates, and in particular those laws and regulations that directly affect the financial statements or have a fundamental effect on operations eg Charities Act 2011, health and safety legislation.
- results of enquiries of management and those charged with governance
- any matters identified relating to
 - the charity's policies and procedures for identifying, evaluating and complying with laws and regulations, and whether there were any known instances of non compliance.
 - detecting and responding to the risks of fraud and whether there is any knowledge of actual, suspected or alleged fraud.
 - the internal controls established to mitigate risks of fraud or non compliance with laws and regulations.

As a result of performing the above, we did not identify any key audit matters related to potential risk of fraud or non compliance with laws and regulations.

In addition to the above, our procedures included:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations
- enquires of management and those charged with governance concerning actual and potential litigation and claims
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- review of minutes of committee meetings
- written representations

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of
Pembrokeshire Care Society (Registered number: 03062605)**

Use of our report

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

for and on behalf of Ashmole and Co.

Chartered Certified Accountants and Statutory

Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Williamston House

7 Goat Street

Haverfordwest

Pembrokeshire

SA61 1PX

Date:

Pembrokeshire Care Society
Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,035	-	15,035	49,472
Charitable activities					
Pathway letting, advice & bond scheme	5	-	229,005	229,005	314,532
Supporting people services		320,827	-	320,827	313,025
Travel warrant scheme		-	14,258	14,258	9,331
Food Poverty		-	5,000	5,000	10,500
Mental Health		-	178,133	178,133	115,524
Pathway Legal		-	60,000	60,000	-
Numeracy Project		-	168,962	168,962	-
Other trading activities	3	127,713	-	127,713	86,978
Investment income	4	2,700	-	2,700	1,014
Total		<u>466,275</u>	<u>655,358</u>	<u>1,121,633</u>	<u>900,376</u>
EXPENDITURE ON					
Charitable activities					
Pathway letting, advice & bond scheme	6	48,670	361,911	410,581	495,929
Pathway lettings development		-	16,042	16,042	5,840
Supporting people services		430,047	-	430,047	451,377
Furniture & crisis scheme		1,789	-	1,789	2,726
Travel warrant scheme		-	13,204	13,204	5,676
Food Poverty		-	4,000	4,000	17,029
Mental Health		1,815	191,990	193,805	28,828
Pathway Legal		-	14,514	14,514	-
Numeracy Project		-	180,206	180,206	-
Total		<u>482,321</u>	<u>781,867</u>	<u>1,264,188</u>	<u>1,007,405</u>
NET INCOME/(EXPENDITURE)		(16,046)	(126,509)	(142,555)	(107,029)
Transfers between funds	17	(129,305)	129,305	-	-
Net movement in funds		(145,351)	2,796	(142,555)	(107,029)
RECONCILIATION OF FUNDS					
Total funds brought forward		754,336	136,920	891,256	998,285
TOTAL FUNDS CARRIED FORWARD		<u><u>608,985</u></u>	<u><u>139,716</u></u>	<u><u>748,701</u></u>	<u><u>891,256</u></u>

The notes form part of these financial statements

Pembrokeshire Care Society (Registered number: 03062605)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted fund £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	12	442,736	2,872	445,608	464,763
CURRENT ASSETS					
Debtors	13	41,980	110,111	152,091	101,832
Cash at bank and in hand		153,643	228,754	382,397	567,254
		<u>195,623</u>	<u>338,865</u>	<u>534,488</u>	<u>669,086</u>
CREDITORS					
Amounts falling due within one year	14	(29,374)	(129,639)	(159,013)	(164,913)
NET CURRENT ASSETS		<u>166,249</u>	<u>209,226</u>	<u>375,475</u>	<u>504,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		608,985	212,098	821,083	968,936
CREDITORS					
Amounts falling due after more than one year	15	-	(72,382)	(72,382)	(77,680)
NET ASSETS		<u>608,985</u>	<u>139,716</u>	<u>748,701</u>	<u>891,256</u>
FUNDS	17				
Unrestricted funds				608,985	754,336
Restricted funds				139,716	136,920
TOTAL FUNDS				<u>748,701</u>	<u>891,256</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18-11-2024 and were signed on its behalf by:



.....
Mrs A Thomas - Trustee

The notes form part of these financial statements

Pembrokeshire Care Society

**Cash Flow Statement
for the Year Ended 31 March 2024**

	Notes	31.3.24 £	31.3.23 £
Cash flows from operating activities			
Cash generated from operations	19	(187,557)	(111,438)
Net cash used in operating activities		<u>(187,557)</u>	<u>(111,438)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(187,279)
Interest received		<u>2,700</u>	<u>1,014</u>
Net cash provided by/(used in) investing activities		<u>2,700</u>	<u>(186,265)</u>
Cash flows from financing activities			
New loans in year		<u>-</u>	<u>77,680</u>
Net cash provided by financing activities		<u>-</u>	<u>77,680</u>
Change in cash and cash equivalents in the reporting period		<u>(184,857)</u>	<u>(220,023)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>567,254</u>	<u>787,277</u>
Cash and cash equivalents at the end of the reporting period		<u><u>382,397</u></u>	<u><u>567,254</u></u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Costs have been allocated as far as possible between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others have been apportioned based on the estimated usage of the resource.

Support costs represent the costs of maintaining the office premises and the society's equipment, and the management of the charities assets and compliance with constitutional and statutory requirements.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Office equipment	- 15% reducing balance
Computer equipment	- Straight line over 3 years
Motor Vehicle	- 20% reducing balance
Freehold property	- 2% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

The accounts distinguish between restricted and unrestricted funds. Unrestricted funds are those where there are no externally imposed restrictions. These include those freely available to the charity for expenditure in accordance with the charitable objectives or appropriation to reserves for internally designated purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The society operates a stakeholder pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	15,035	6,737
Grants	-	37,392
Insurance claim	-	5,343
	<u>15,035</u>	<u>49,472</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
Kickstart Scheme	-	7,392
Orielton Business Services Ltd	-	20,000
LNG South Hook	-	5,000
Milford Haven Port Authority	-	5,000
	<u>-</u>	<u>37,392</u>

3. OTHER TRADING ACTIVITIES

	31.3.24	31.3.23
	£	£
Rental income	29,654	15,547
Pathway lettings	96,244	73,337
PODS rental income	-	(1,906)
Mental Health Services income	1,815	-
	<u>127,713</u>	<u>86,978</u>

4. INVESTMENT INCOME

	31.3.24	31.3.23
	£	£
Deposit account interest	<u>2,700</u>	<u>1,014</u>

Pembrokeshire Care Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Grants	Pathway letting, advice & bond scheme	229,005	314,532
Grants	Supporting people services	320,827	313,025
Grants	Travel warrant scheme	14,258	9,331
Grants	Food Poverty	5,000	10,500
Grants	Mental Health	178,133	115,524
Grants	Pathway Legal	60,000	-
Grants	Numeracy Project	168,962	-
		<u>976,185</u>	<u>762,912</u>

Grants received, included in the above, are as follows:

	31.3.24	31.3.23
	£	£
WG Advice, Resettlement & Bond Scheme	217,920	217,920
Travel Warrants	14,258	9,331
SP Generic Support Service	320,827	313,025
SSLD	6,387	6,051
PCC Rough Sleeper Outreach Work	4,698	14,209
Postcode Community Trust	40,000	-
PCC Food Poverty Support	5,000	10,500
WCVA Community Asset Development Fund	-	51,787
WCVA Social Business Growth Fund	-	24,565
Hwyel Davies Legacy Fund	-	115,524
Nationwide Community Grant	60,000	-
UK Shared Prosperity Fund	307,095	-
	<u>976,185</u>	<u>762,912</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Pathway letting, advice & bond scheme	375,442	35,139	410,581
Pathway lettings development	16,042	-	16,042
Supporting people services	389,290	40,757	430,047
Furniture & crisis scheme	1,789	-	1,789
Travel warrant scheme	13,204	-	13,204
Food Poverty	4,000	-	4,000
Mental Health	193,805	-	193,805
Pathway Legal	14,514	-	14,514
Numeracy Project	180,206	-	180,206
	<u>1,188,292</u>	<u>75,896</u>	<u>1,264,188</u>

Pembrokeshire Care Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

7. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Pathway letting, advice & bond scheme	28,560	6,579	35,139
Supporting people services	33,359	7,398	40,757
	<u>61,919</u>	<u>13,977</u>	<u>75,896</u>

Support costs are calculated as a proportion of expenses based on administration staff time.

8. NET INCOME/(EXPENDITURE)

Net resources are stated after charging/(crediting):

	31.3.24	31.3.23
	£	£
Depreciation - owned assets	19,155	22,323
Auditors' remuneration	2,850	2,700
Other accountancy services	4,650	6,662
	<u>26,655</u>	<u>31,685</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

10. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	830,437	675,065
Social security costs	61,595	48,626
Other pension costs	15,892	12,343
	<u>907,924</u>	<u>736,034</u>

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
Administration	2	2
Advocacy & Support	39	34
	<u>41</u>	<u>36</u>

No employees received emoluments in excess of £60,000.

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - 31/03/2023

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,728	21,744	49,472
Charitable activities			
Pathway letting, advice & bond scheme	-	314,532	314,532
Supporting people services	313,025	-	313,025
Travel warrant scheme	-	9,331	9,331
Food Poverty	-	10,500	10,500
Mental Health	50,000	65,524	115,524
Other trading activities	86,978	-	86,978
Investment income	1,014	-	1,014
Total	<u>478,745</u>	<u>421,631</u>	<u>900,376</u>
EXPENDITURE ON			
Charitable activities			
Pathway letting, advice & bond scheme	27,191	468,738	495,929
Pathway lettings development	-	5,840	5,840
Supporting people services	439,632	11,745	451,377
Furniture & crisis scheme	2,726	-	2,726
Travel warrant scheme	-	5,676	5,676
Food Poverty	-	17,029	17,029
Mental Health	-	28,828	28,828
Total	<u>469,549</u>	<u>537,856</u>	<u>1,007,405</u>
NET INCOME/(EXPENDITURE)	9,196	(116,225)	(107,029)
Transfers between funds	(108,180)	108,180	-
Net movement in funds	(98,984)	(8,045)	(107,029)
RECONCILIATION OF FUNDS			
Total funds brought forward	853,320	144,965	998,285
TOTAL FUNDS CARRIED FORWARD	<u>754,336</u>	<u>136,920</u>	<u>891,256</u>

Pembrokeshire Care Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 April 2023 and 31 March 2024	475,821	21,492	4,999	60,674	562,986
DEPRECIATION					
At 1 April 2023	33,287	13,580	1,000	50,356	98,223
Charge for year	9,517	1,186	800	7,652	19,155
At 31 March 2024	42,804	14,766	1,800	58,008	117,378
NET BOOK VALUE					
At 31 March 2024	433,017	6,726	3,199	2,666	445,608
At 31 March 2023	442,534	7,912	3,999	10,318	464,763

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Debtors	137,502	86,975
Prepayments	14,589	14,857
	<u>152,091</u>	<u>101,832</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Other loans (see note 16)	5,298	-
Creditors	49,265	25,004
Social security and other taxes	18,356	12,325
VAT	4,301	-
Accruals and deferred income	81,793	127,584
	<u>159,013</u>	<u>164,913</u>

Included within accruals and deferred income are amounts that the Charity is holding on behalf of the Local Authority Housing department and the Local Authority Social Services department for the purpose of issuing bonds to landlords on behalf of the Charity's clients. Also included are amounts received from Pembrokeshire County Council for the purpose of assisting landlords with letting fees as well as an amount for assisting individuals to purchase household items when they do not have any other means of funding.

As at 31st March 2024 Pembrokeshire Care Society are holding £27,142 (2023 - £31,915) on behalf of the Housing department, where active bonds at the year end amount to £47,343 (2023 - £47,173), and £nil (2023 - £nil) on behalf of the Social Services department of which active bonds at the year end amount to £850 (2023 - £850).

Pembrokeshire Care Society

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.24	31.3.23
	£	£
Other loans (see note 16)	<u>72,382</u>	<u>77,680</u>

16. LOANS

An analysis of the maturity of loans is given below:

	31.3.24	31.3.23
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>5,298</u>	<u>-</u>
Amounts falling due between two and five years:		
Other loans - 2-5 years	<u>33,092</u>	<u>33,092</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Other loans more 5yrs instal	39,290	44,588

The loan amount is the repayable assistance element of the Community Asset Development Fund (CADF) received last year.

17. MOVEMENT IN FUNDS

	At 1.4.23	Net	Transfers	At
	£	movement	between	31.3.24
		in funds	funds	£
		£	£	
Unrestricted funds				
General funds	635,836	(16,046)	(145,805)	473,985
Designated funds	<u>118,500</u>	<u>-</u>	<u>16,500</u>	<u>135,000</u>
	754,336	(16,046)	(129,305)	608,985
Restricted funds				
Restricted funds	<u>136,920</u>	<u>(126,509)</u>	<u>129,305</u>	<u>139,716</u>
TOTAL FUNDS	<u><u>891,256</u></u>	<u><u>(142,555)</u></u>	<u><u>-</u></u>	<u><u>748,701</u></u>

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	466,275	(482,321)	(16,046)
Restricted funds			
Restricted funds	655,358	(781,867)	(126,509)
TOTAL FUNDS	<u>1,121,633</u>	<u>(1,264,188)</u>	<u>(142,555)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General funds	550,677	9,196	75,963	635,836
Designated funds	302,643	-	(184,143)	118,500
	<u>853,320</u>	<u>9,196</u>	<u>(108,180)</u>	<u>754,336</u>
Restricted funds				
Restricted funds	144,965	(116,225)	108,180	136,920
TOTAL FUNDS	<u>998,285</u>	<u>(107,029)</u>	<u>-</u>	<u>891,256</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	478,745	(469,549)	9,196
Restricted funds			
Restricted funds	421,631	(537,856)	(116,225)
TOTAL FUNDS	<u>900,376</u>	<u>(1,007,405)</u>	<u>(107,029)</u>

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General funds	550,677	(6,850)	(69,842)	473,985
Designated funds	302,643	-	(167,643)	135,000
	853,320	(6,850)	(237,485)	608,985
Restricted funds				
Restricted funds	144,965	(242,734)	237,485	139,716
TOTAL FUNDS	998,285	(249,584)	-	748,701

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	945,020	(951,870)	(6,850)
Restricted funds			
Restricted funds	1,076,989	(1,319,723)	(242,734)
TOTAL FUNDS	2,022,009	(2,271,593)	(249,584)

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17. MOVEMENT IN FUNDS - continued

RESTRICTED FUNDS

	31.3.24	31.3.23
	£	£
Advice and bond scheme	5,154	12,296
Pathway lettings development fund	29,784	45,826
Furniture & crisis fund	16,534	12,994
Travel Warrants	11,506	10,452
Food Poverty	1,000	-
Mental Health	41,495	55,352
Numeracy Project	(11,244)	-
Pathway Legal	45,487	-
	<u>139,716</u>	<u>136,920</u>

DESIGNATED FUNDS

	31.3.24	31.3.23
	£	£
Redundancy	65,000	48,500
Pathway lettings development fund	60,000	60,000
Property maintenance	10,000	10,000
	<u>135,000</u>	<u>118,500</u>

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

19. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.24	31.3.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(142,555)	(107,029)
Adjustments for:		
Depreciation charges	19,155	22,323
Interest received	(2,700)	(1,014)
Increase in debtors	(50,259)	(3,247)
Decrease in creditors	(11,198)	(22,471)
Net cash used in operations	<u>(187,557)</u>	<u>(111,438)</u>

Pembrokeshire Care Society

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

20. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	567,254	(184,857)	382,397
	<u>567,254</u>	<u>(184,857)</u>	<u>382,397</u>
Debt			
Debts falling due within 1 year	-	(5,298)	(5,298)
Debts falling due after 1 year	(77,680)	5,298	(72,382)
	<u>(77,680)</u>	<u>-</u>	<u>(77,680)</u>
Total	<u>489,574</u>	<u>(184,857)</u>	<u>304,717</u>

21. OPERATING LEASES

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.24 £	31.3.23 £
Within one year	31,974	29,296
Between one and five years	56,782	80,278
	<u>88,756</u>	<u>109,574</u>

Pembrokeshire Care Society
Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	15,035	6,737
Grants	-	37,392
Insurance claim	-	5,343
	<hr/> 15,035	<hr/> 49,472
Other trading activities		
Rental income	29,654	15,547
Pathway lettings	96,244	73,337
PODS rental income	-	(1,906)
Mental Health Services income	1,815	-
	<hr/> 127,713	<hr/> 86,978
Investment income		
Deposit account interest	2,700	1,014
Charitable activities		
Grants	976,185	762,912
	<hr/>	<hr/>
Total incoming resources	1,121,633	900,376
EXPENDITURE		
Charitable activities		
Salaries	772,696	617,921
Social security	56,241	43,355
Pensions	14,339	11,353
Rent and rates	34,377	22,686
Insurance	6,522	2,181
Light and heat	10,607	7,926
Telephone	13,859	11,625
IT, printing & postage	39,476	38,088
Advertising	6,215	996
Sundries	3,718	4,165
Staff travel expenses	20,913	21,219
Subscriptions & course fees	20,019	10,208
Repairs maintenance & cleaning	74,015	59,526
Furniture fund expenditure	1,789	2,726
Travel warrants	13,204	5,676
Consultancy fees	17,865	9,344
Carried forward	1,105,855	868,995

This page does not form part of the statutory financial statements

Pembrokeshire Care Society

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2024**

	31.3.24 £	31.3.23 £
Charitable activities		
Brought forward	1,105,855	868,995
Recruitment costs	72	375
Rough Sleeper leaflets & packs	2,961	-
Professional fees	1,701	5,414
Room hire	6,671	276
Meal provision	4,000	14,515
Motor expenses	1,438	2,151
Rough Sleeper provisions	4,180	8,004
Counsellors	45,596	12,179
Input VAT claimed	(2,473)	-
Depreciation	18,291	21,204
	<hr/>	<hr/>
	1,188,292	933,113
Support costs		
Management		
Salaries	51,967	51,429
Social security	4,819	4,744
Pensions	1,398	891
Rent & rates	291	218
Insurance	260	108
Light and heat	454	427
Stationery & telephone	1,267	1,995
Sundries	177	214
Office repairs	260	115
Subscriptions & course fees	162	138
Depreciation	864	1,119
	<hr/>	<hr/>
	61,919	61,398
Governance costs		
Wages	5,774	5,715
Social security	535	527
Pensions	155	99
Auditors' remuneration	7,500	6,540
Sundries	13	13
	<hr/>	<hr/>
	13,977	12,894
Total resources expended	<hr/>	<hr/>
	1,264,188	1,007,405
Net expenditure	<hr/>	<hr/>
	(142,555)	(107,029)

This page does not form part of the statutory financial statements