PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

England & Wales · Charity number 1124949

Details

Other names	MILFORD ACTION TO COMBAT HARDSHIP, PEMBROKESHIRE ACTION TO COMBAT HARDSHIP, Pembrokeshire Action to Combat Hardship (PATCH)
Status	Registered
Legal form	Charitable company
Company number	06365713
Registered	2008-07-14
Register	View on the Charity Commission register

Contact

Address	Patch 81 Charles Street Milford Haven Pembrokeshire SA73 3HA
Phone	01646699275
Email	contact@patchcharity.org.uk
Website	www.patchcharity.org.uk

Activities

Objects: THE RELIEF OF THE EFFECTS OF POVERTY FOR INDIVIDUALS AND FAMILIES IN THE COUNTY OF PEMBROKESHIRE.

Activities: Relief of poverty in Pembrokeshire through distribution of food parcels, small household items and clothing.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- **Area of benefit:** PEMBROKESHIRE
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£114,730	£122,184	-	-
2024-03-31	£121,368	£156,273	-	-
2023-03-31	£153,925	£185,888	-	-
2022-03-31	£97,000	£103,000	-	-
2021-03-31	£255,080	£69,018	-	-

Trustees

Name	Role	Appointed
Andrew Mark Rhys-Owens		2024-05-15
David Andrew Lamb		2024-04-17
EMRYS CHRISTOPHER OSBORNE		2017-11-03
Ellen Picton		2025-02-05
Hayley Suzanne Wood		2022-11-16
Martyn John Oughton		2025-12-16

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Accounts

REGISTERED COMPANY NUMBER: 06365713 (England and Wales)
REGISTERED CHARITY NUMBER: 1124949

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

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 2025. 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).

OBJECTIVES AND ACTIVITIES

Events and charitable activities for the 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 our future activities. The charitable objective of the organisation is to relieve hardship and poverty in the Pembrokeshire community.

Our Vision

No one in Pembrokeshire goes hungry or suffers hardship.

Our Mission

Fighting hunger and hardship in Pembrokeshire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Financial hardship has continued to be the biggest challenge. The pressures of inflation added flames to the fire, although they eased as the year went by. Against this background we have cemented our financial position and improved our corporate funding approaches, the latter significantly due to the impressive efforts of Lucy Walwin, our new charity administrator.

Food Bank

Our outreach banks, mostly now picked up by our clients, provided over 137,000 meals, an increase of 18% over the previous year. Gratefully, we have returned towards public and supermarket contributions so our food purchasing costs decreased by 30%.
Our outreach banks in Pembroke Dock and Tenby remained busy, our Haverfordwest service is looking for a new base.

Clothing Bank

Our clothing bank's demands have been inconsistent 'though we continue to be overwhelmed with donations. We supported over 40 people directly.

Shop

Our shop on the ground floor of our HQ, on Charles Street, continues to support the food bank though it has seen a 10% dip in sales; given the pattern of retail generally, and charity shops particularly, its performance seems to be holding up relatively well. We continue to mull over whether we should add another shop elsewhere.

Small Household items

We have a 'bank' of all sorts that are a practical use for the home. crockery, cutlery, bedding, towels, cooking utensils etc. We also take small electrical items as we have an in-house PAT tester. Our efforts have supported over 120 homes during the year.

Christmas Toy Appeal

Our Appeal, supported by individuals from many of Pembrokeshire's generous companies and local authorities, provided for over 800 children. Pure West Radio again supported and hosted the launch, again at the Ty Hotel in Milford Haven, a continuing strong corporate supporter. Pembrokeshire Frame and Ateb housing association helped with deliveries. Thanks are also due to the owner of a currently vacant chapel in Milford Haven for hosting the toy packaging process.

Grants

We are grateful for Pembrokeshire County Council's continuing commitment to obtaining funding in support of our main activity, that of food provision for those who are unable to afford it.

FINANCIAL REVIEW

Financial position

The reserves held at the end of the year are £119,772 (2024 - £127,226). Reserves are set aside for future projects.

FUTURE PLANS

We continue to monitor our shop performance to ascertain if we should expand this facility elsewhere in the county. All our efforts, of course, are down to our volunteers' amazing willingness to support those in need. We are ever grateful for all our volunteers' efforts.
We continue to search for an effective Haverfordwest outreach to ensure that local demand is met. We are now registered for VATwhich will enable us to reclaim the VAT incurred on supplies including on our e-Van lease.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06365713 (England and Wales)

Registered Charity number

1124949

Registered office

81 Charles Street
Milford Haven
Pembrokeshire
SA73 3HA

Trustees

Miss S Henehan Chair (resigned 4.12.24)
Mr E C Osborne Treasurer
Rev M A Evans Company secretary
Mr D Blyth (resigned 19.6.24)
Ms H S Wood
Mr S P Reynolds (resigned 17.7.24)
Mr D A Lamb (appointed 17.4.24)
Mr A M Rhys-Owen (appointed 15.5.24)
Ms E Picton (appointed 5.2.25)

Independent Examiner

Mr M Harries FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 3rd September 2025 and signed on its behalf by:

....
Mr E C Osborne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

Independent examiner's report to the trustees of Pembrokeshire Action to Combat Hardship (PATCH) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Harries FCCA

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date: 02.09.2025

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**91,313**	**18,970**	**110,283**	117,773
Investment income	2	**4,447**	**-**	**4,447**	3,595
Total		**95,760**	**18,970**	**114,730**	121,368
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		**103,139**	**19,045**	**122,184**	156,273
NET INCOME/(EXPENDITURE)		**(7,379)**	**(75)**	**(7,454)**	(34,905)
RECONCILIATION OF FUNDS					
Total funds brought forward		**127,151**	**75**	**127,226**	162,131
TOTAL FUNDS CARRIED FORWARD		**119,772**	**-**	**119,772**	127,226

The notes form part of these financial statements

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL POSITION
31 March 2025

	Notes	Unrestricted fund £	Restricted fund £	**2025 Total funds £**	2024 Total funds £
FIXED ASSETS					
Property, plant and equipment	7	**4,166**	**-**	**4,166**	6,768
CURRENT ASSETS					
Debtors	8	**820**	**-**	**820**	1,736
Cash at bank and in hand		**134,389**	**-**	**134,389**	141,250
		135,209	**-**	**135,209**	142,986
CREDITORS					
Amounts falling due within one year	9	**(19,603)**	**-**	**(19,603)**	(22,528)
NET CURRENT ASSETS		**115,606**	**-**	**115,606**	120,458
TOTAL ASSETS LESS CURRENT LIABILITIES		**119,772**	**-**	**119,772**	127,226
NET ASSETS		**119,772**	**-**	**119,772**	127,226
FUNDS	10				
Unrestricted funds				**119,772**	127,151
Restricted funds				**-**	75
TOTAL FUNDS				**119,772**	127,226

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The notes form part of these financial statements

 continued...

STATEMENT OF FINANCIAL POSITION - continued
31 March 2025

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 ...3rd September 2025...... and were signed on its behalf by:

....
Mr E C Osborne - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

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.

The trustees' are not aware of any material uncertainties in making their assessment of going concern. As a result the going concern basis of accounting has been adopted.

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.

Property, plant and equipment
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	33% on cost
Equipment	-	25% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**4,447**	3,595

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	**2,872**	17,350
Hire of plant and machinery	**5,984**	7,851

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

£nil was received by trustees for the year ended 31/03/24. (£nil for the year ended 31/03/2023).

5. STAFF COSTS

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

	2025	2024
Employees	**3**	3

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	96,478	21,295	117,773
Investment income	3,595	-	3,595
Total	100,073	21,295	121,368
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	128,595	27,678	156,273
NET INCOME/(EXPENDITURE)	(28,522)	(6,383)	(34,905)
RECONCILIATION OF FUNDS			
Total funds brought forward	155,673	6,458	162,131

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	127,151	75	127,226

7. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Equipment £	Totals £
COST			
At 1 April 2024	**42,281**	**11,539**	**53,820**
Additions	**-**	**270**	**270**
At 31 March 2025	**42,281**	**11,809**	**54,090**
DEPRECIATION			
At 1 April 2024	**40,740**	**6,312**	**47,052**
Charge for year	**1,541**	**1,331**	**2,872**
At 31 March 2025	**42,281**	**7,643**	**49,924**
NET BOOK VALUE			
At 31 March 2025	**-**	**4,166**	**4,166**
At 31 March 2024	1,541	5,227	6,768

Of the £2,872 of depreciation included in these accounts, £1,541 is for leased property.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	**569**	476
Prepayments and accrued income	**251**	1,260
	820	1,736

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Social security and other taxes	**720**	891
Other creditors	**3,987**	7,926
Deferred government grants	**14,896**	13,711
	19,603	22,528

10. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	**127,151**	**(7,379)**	**119,772**
Restricted funds			
Restricted funds	**75**	**(75)**	**-**
TOTAL FUNDS	**127,226**	**(7,454)**	**119,772**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**95,760**	**(103,139)**	**(7,379)**
Restricted funds			
Restricted funds	**18,970**	**(19,045)**	**(75)**
TOTAL FUNDS	**114,730**	**(122,184)**	**(7,454)**

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	155,673	(28,522)	127,151
Restricted funds			
Restricted funds	6,458	(6,383)	75
TOTAL FUNDS	162,131	(34,905)	127,226

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	100,073	(128,595)	(28,522)
Restricted funds			
Restricted funds	21,295	(27,678)	(6,383)
TOTAL FUNDS	121,368	(156,273)	(34,905)

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	155,673	(35,901)	119,772
Restricted funds			
Restricted funds	6,458	(6,458)	-
TOTAL FUNDS	162,131	(42,359)	119,772

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 fund	195,833	(231,734)	(35,901)
Restricted funds			
Restricted funds	40,265	(46,723)	(6,458)
TOTAL FUNDS	236,098	(278,457)	(42,359)

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**49,868**	49,778
Shop income	**36,824**	40,715
Grants	**18,970**	18,208
Gift aid	**3,454**	3,909
Other income	**1,167**	5,163
	110,283	117,773
Investment income		
Deposit account interest	**4,447**	3,595
Total incoming resources	**114,730**	121,368
EXPENDITURE		
Charitable activities		
Wages	**59,603**	64,039
Pensions	**1,788**	1,698
Sundries	**70**	112
Goods for distribution	**17,937**	27,131
Volunteer expenses	**908**	1,380
Motor expenses	**1,545**	2,954
Improvements to property	**1,541**	15,609
Depreciation of motor vehicles	**-**	1,743
	83,392	114,666
Support costs		
Other		
Rent	**12,328**	12,047
Insurance	**1,081**	2,263
Light and heat	**4,322**	5,124
Telephone	**-**	107
Postage and stationery	**94**	188
Other utilities	**4,749**	3,596
Repairs and renewals	**487**	2,494
Sundry equipment	**2,335**	1,486
Accountancy	**600**	542
Legal and professional	**69**	1,843
Website	**3,718**	3,396
Trade waste	**808**	221
Bank charges	**885**	449
Depreciation of equipment	**1,332**	-
	32,808	33,756

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	2025	2024
	£	£
Other		
Other 3		
Operating lease	**5,984**	7,851
Total resources expended	**122,184**	156,273
Net expenditure	**(7,454)**	(34,905)

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

England & Wales - Charity number 1124949

Accounts

REGISTERED COMPANY NUMBER: 06365713 (England and Wales)
REGISTERED CHARITY NUMBER: 1124949

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

L M Griffiths & Co Limited
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1&2 Merlins Court
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SA61 1SB

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2024

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

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).

OBJECTIVES AND ACTIVITIES

Events and charitable activities for the 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 our future activities. The charitable objective of the organisation is to relieve hardship and poverty in the Pembrokeshire community.

Our Vision

No one in Pembrokeshire goes hungry or suffers hardship.

Our Mission

Fighting hunger and hardship in Pembrokeshire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

With Covid experience behind us, still with Ukraine's ongoing conflict, the biggest challenge this last year has been survival in the face of financial hardship, with so many trapped in poverty arising out of debt exacerbated by spiralling inflation.

Food Bank

Our food parcels, no longer delivered, amounted to over 116,000, so a little less than the previous year. With actual food contributions from the public significantly reduced, having to buy over £27,000 food obviously impacted upon our costs. We have recently increased meals in our food parcels from five to seven days' supply.
Outreach bases in Haverfordwest & Pembroke Dock re-opened, albeit in different locations, whilst our Tenby base remained a constant. Our electric van arrived in September, the two previous vans were then sold. Our transport arrangements are now more reliable and sustainable.

Clothing Bank

Our clothing bank's demands have been inconsistent 'though we are still overwhelmed with donations. We supported nearly 60 people directly.

Shop

Our shop on the ground floor of our HQ, fronting onto Charles Street, has become a useful adjunct to the food bank and Dave Golding, appointed General Manager in November, has steered a 40% increase in turnover. It is thus making a positive contribution to counter our increasing food costs.

Small Household items

We have a 'bank' of all sorts that are a practical use for the home. Crockery, cutlery, bedding, towels, cooking utensils etc. We also take small electrical items as we have an in-house PAT tester.

Christmas Toy Appeal

Our Appeal, supported by individuals from many of Pembrokeshire's generous companies and local authorities, provided for nearly 850 children who would otherwise have been deprived. Pure West Radio again supported and hosted the launch, this time at the new Ty Hotel in Milford Haven, a welcome new corporate supporter. And Pembrokeshire Frame delivered the vast majority of toys yet again. Their support every year continues to be vital. Thanks are also due to The Port of Milford Haven with sourcing affordable premises.

Grants

We are grateful for assistance from Pembrokeshire County Council in obtaining funding to support the increased demands on our day to day activities.

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2024

FINANCIAL REVIEW

Financial position

The reserves held at the end of the year are £127,226 (2023 - £162,131). Reserves are set aside for future projects.

FUTURE PLANS

We continue to monitor our shop performance to ascertain if we should expand this facility elsewhere in the county. All our efforts, of course, continue to be enabled by our volunteers' amazing willingness to support those in need.
Since the year end, we have recruited Lucy Walwin as charity administrator in order to release our General Manager to find more strategic solutions to our users' needs.
Finally, a note of self-congratulation is perhaps due: PATCH has been running for 17 years and has always striven to support those in need; whether it's food parcels, clothing, emergency home furniture, bedding and equipment or children's toys at Christmas, we have always offered a multi-bank approach. 17 years before the first "Multi-Banks" hit the news. We just concentrate on need while others, perhaps, shout louder.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06365713 (England and Wales)

Registered Charity number

1124949

Registered office

81 Charles Street
Milford Haven
Pembrokeshire
SA73 3HA

Trustees

Miss S Henehan Chair
Mr E C Osborne Treasurer
Rev M A Evans Company secretary
Mr D Blyth (resigned 19.6.24)
Ms H S Wood
Mr S P Reynolds (resigned 17.7.24)
Mr D A Lamb (appointed 19.4.24)
Mr A M Rhys-Owen (appointed 15.5.24)

Independent Examiner

Mr M Harries FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 3 September 2024 and signed on its behalf by:

Mr E C Osborne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

Independent examiner's report to the trustees of Pembrokeshire Action to Combat Hardship (PATCH) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Harries FCCA

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date: 3rd September 2024

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**96,478**	**21,295**	**117,773**	152,900
Investment income	2	**3,595**	**-**	**3,595**	1,025
Total		**100,073**	**21,295**	**121,368**	153,925
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		**128,595**	**27,678**	**156,273**	185,888
NET INCOME/(EXPENDITURE)		**(28,522)**	**(6,383)**	**(34,905)**	(31,963)
RECONCILIATION OF FUNDS					
Total funds brought forward		**155,673**	**6,458**	**162,131**	194,094
TOTAL FUNDS CARRIED FORWARD		**127,151**	**75**	**127,226**	162,131

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL POSITION
31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	**2024 Total funds £**	2023 Total funds £
FIXED ASSETS					
Property, plant and equipment	7	**6,693**	**75**	**6,768**	27,960
CURRENT ASSETS					
Debtors	8	**1,736**	**-**	**1,736**	3,588
Cash at bank and in hand		**141,250**	**-**	**141,250**	141,518
		142,986	**-**	**142,986**	145,106
CREDITORS					
Amounts falling due within one year	9	**(22,528)**	**-**	**(22,528)**	(10,935)
NET CURRENT ASSETS		**120,458**	**-**	**120,458**	134,171
TOTAL ASSETS LESS CURRENT LIABILITIES		**127,151**	**75**	**127,226**	162,131
NET ASSETS		**127,151**	**75**	**127,226**	162,131
FUNDS	10				
Unrestricted funds				**127,151**	155,673
Restricted funds				**75**	6,458
TOTAL FUNDS				**127,226**	162,131

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 required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

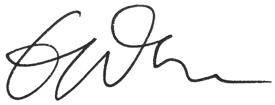
The notes form part of these financial statements

continued...

STATEMENT OF FINANCIAL POSITION - 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 3 September 2024 and were signed on its behalf by:



Mr E C Osborne - Trustee

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.

The trustees' are not aware of any material uncertainties in making their assessment of going concern. As a result the going concern basis of accounting has been adopted.

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.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	33% on cost
Motor vehicles	-	25% on reducing balance
Equipment	-	25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

 continued...

2. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**3,595**	1,025

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	**17,350**	17,626
Hire of plant and machinery	**7,851**	1,026

4. 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

£nil was received by trustees for the year ended 31/03/24. (£nil for the year ended 31/03/2023).

5. STAFF COSTS

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

	2024	2023
Employees	**3**	3

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	116,152	36,748	152,900
Investment income	1,025	-	1,025
Total	117,177	36,748	153,925
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	142,500	43,388	185,888
NET INCOME/(EXPENDITURE)	(25,323)	(6,640)	(31,963)
RECONCILIATION OF FUNDS			
Total funds brought forward	180,996	13,098	194,094

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	155,673	6,458	162,131

7. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 April 2023	**42,281**	**20,517**	**11,539**	**74,337**
Disposals	**-**	**(20,517)**	**-**	**(20,517)**
At 31 March 2024	**42,281**	**-**	**11,539**	**53,820**
DEPRECIATION				
At 1 April 2023	**25,133**	**16,675**	**4,569**	**46,377**
Charge for year	**15,607**	**-**	**1,743**	**17,350**
Eliminated on disposal	**-**	**(16,675)**	**-**	**(16,675)**
At 31 March 2024	**40,740**	**-**	**6,312**	**47,052**
NET BOOK VALUE				
At 31 March 2024	**1,541**	**-**	**5,227**	**6,768**
At 31 March 2023	17,148	3,842	6,970	27,960

Of the £17,350 of depreciation included in these accounts, £15,607 is for leased property.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	**476**	573
Prepayments and accrued income	**1,260**	3,015
	1,736	3,588

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Social security and other taxes	**891**	681
Other creditors	**7,926**	7,167
Deferred government grants	**13,711**	3,087
	22,528	10,935

10. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**155,673**	**(28,522)**	**127,151**
Restricted funds			
Restricted funds	**6,458**	**(6,383)**	**75**
TOTAL FUNDS	**162,131**	**(34,905)**	**127,226**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**100,073**	**(128,595)**	**(28,522)**
Restricted funds			
Restricted funds	**21,295**	**(27,678)**	**(6,383)**
TOTAL FUNDS	**121,368**	**(156,273)**	**(34,905)**

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	180,996	(25,323)	155,673
Restricted funds			
Restricted funds	13,098	(6,640)	6,458
TOTAL FUNDS	194,094	(31,963)	162,131

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,177	(142,500)	(25,323)
Restricted funds			
Restricted funds	36,748	(43,388)	(6,640)
TOTAL FUNDS	153,925	(185,888)	(31,963)

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	180,996	(53,845)	127,151
Restricted funds			
Restricted funds	13,098	(13,023)	75
TOTAL FUNDS	194,094	(66,868)	127,226

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 fund	217,250	(271,095)	(53,845)
Restricted funds			
Restricted funds	58,043	(71,066)	(13,023)
TOTAL FUNDS	275,293	(342,161)	(66,868)

continued...

11. RELATED PARTY DISCLOSURES

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

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**49,778**	79,753
Shop income	**40,715**	28,396
Grants	**18,208**	34,500
Gift aid	**3,909**	5,180
Other income	**5,163**	5,071
	117,773	152,900
Investment income		
Deposit account interest	**3,595**	1,025
Total incoming resources	**121,368**	153,925
EXPENDITURE		
Charitable activities		
Wages	**64,039**	65,314
Pensions	**1,698**	1,866
Sundries	**112**	1,675
Goods for distribution	**27,131**	42,620
Volunteer expenses	**1,380**	10,187
Motor expenses	**2,954**	6,465
Improvements to property	**15,609**	14,581
Depreciation of motor vehicles	**1,743**	1,281
	114,666	143,989
Support costs		
Other		
Rent	**12,047**	22,084
Insurance	**2,263**	1,121
Light and heat	**5,124**	5,035
Telephone	**107**	432
Postage and stationery	**188**	507
Other utilities	**3,596**	3,106
Repairs and renewals	**2,494**	1,449
Sundry equipment	**1,486**	2,153
Accountancy	**542**	558
Legal and professional	**1,843**	914
Website	**3,396**	637
Trade waste	**221**	644
Bank charges	**449**	491
Depreciation of equipment	**-**	1,742
	33,756	40,873

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2024

	2024	2023
	£	£
Other		
Other 3		
Operating lease	**7,851**	1,026
Total resources expended	**156,273**	185,888
Net expenditure	**(34,905)**	(31,963)

This page does not form part of the statutory financial statements

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

England & Wales - Charity number 1124949

Accounts

REGISTERED COMPANY NUMBER: 06365713 (England and Wales)
REGISTERED CHARITY NUMBER: 1124949

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

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 2023. 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).

OBJECTIVES AND ACTIVITIES

Events and charitable activities for the 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 our future activities. The charitable objective of the organisation is to relieve hardship and poverty in the Pembrokeshire community.

Our Vision

No one in Pembrokeshire goes hungry or suffers hardship.

Our Mission

Fighting hunger and hardship in Pembrokeshire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Last year's unprecedented need was repeated; indeed, with a further increase of over 35%. This translated into the provision of more than 165,000 meals. The Coronavirus pandemic had left a shadow over all of us, but the Ukraine conflict's impact upon worldwide prices continued and UK food prices were significantly impacted by fierce inflation. Donations of food reduced further, leaving foodbanks suffering this 'double whammy'.

Our outreach bases remained closed as many of the volunteers were classed as vulnerable. Our Milford Haven base did most of the delivering. Our Tenby base was closed to the public but our amazing volunteer Rebecca and her small team continued to deliver to clients in the south of the County. As we entered spring, we made ready to open outreach bases again and reduce our expansive, thus expensive, deliveries.

Pembrokeshire people and businesses continue to support us in these difficult times. However, we have never brought in so much food onto our shelves and alarmingly, we have never seen so much food going out. Our purchases of food for the 12 months leapt to more than £40,000, an increase of 500%.

The good news is that we launched our shop on the ground floor of our HQ building. We have had to understand, train and cope with a new set of demands, significantly assisted by existing and new volunteers. We are continuously in awe of the commitment demonstrated by all our volunteers, without whom this organization would grind to a rapid halt.

Food Bank

Our food bank has, again, been the busiest project and even as restrictions lessened, the need has continued. We have had to spend more than ever on buying food ready to distribute. There is often an issue with getting a delivery slot and also there are restrictions on how much of each product we can buy.

Over the last two years we have had to do many more miles in our vans, carefully keeping them on the road with various replacement parts and lots of 'cotton wool' driving. We have recently arranged to replace them with an electric version, supported by some of our corporate sponsors, and believe this will save a considerable amount of carbon, time and expenditure over the next four years.

Clothing Bank

Our clothing bank's demands have been inconsistent although we are still overwhelmed with donations. We supported nearly 50 people although much of our activity melds now into our new shop.

Shop

Our vision of creating a second hand clothes store on the ground floor of our HQ, fronting onto Charles Street, became a step nearer with the appointment of Liz Went as our retail manager. With her extensive developmental retail experience, we launched the shop last August. Once it was running smoothly, Liz decided to move on but various volunteers stepped up to the plate under the experienced eye of David Golding, our temporary General Manager. The shop is producing a growing turnover as it becomes better known on the street; we believe it will make a significant contribution to counter our increasing food costs.

Small Household items

We have a 'bank' of all sorts for practical use in the home, crockery, cutlery, bedding, towels, cooking utensils etc. We also take small electrical items as we have an in-house PAT tester. These have been used increasingly as people are re-homed and cannot afford to buy essential items.

Christmas Toy project

This year's Toy Appeal was even bigger again than last year's record, by about 20%. Arranged from a unit in Cedar Court we rented for the purpose, the volunteers managed to make up some parcels in work hours but many stayed after normal hours for many days as well as coming in over the weekends to complete the job showing their amazing commitment.

Pure West Radio again supported and hosted the launch, this time at the former town council offices in Milford Haven and Pembrokeshire Frame delivered the vast majority of toys yet again. Their support every year continues to be vital. Thanks are also due to Milford Haven Port Authority with sourcing affordable premises.

Signposting
We have always signposted to other appropriate agencies, because we are delivering parcels, we don't have one-to-one connection with clients to hear their issues. We are only able to signpost over the phone, but it's not often we speak to clients at present. We are longing to return to face-to-face contact with our clients, many of whom have expressed how much they too miss that contact. The people contact goes to the very heart of the PATCH service.

Grants
We are grateful for assistance from Pembrokeshire County Council and PAVS in obtaining funding to support the increased demands on our day to day activities.

FINANCIAL REVIEW
Financial position
The reserves held at the end of the year are £162,131 (2022 - £194,094). Reserves are set aside for future projects.

FUTURE PLANS
As indicated above, we have made efforts to return to our outreach food banks model of supporting our clients and this will continue to be our emphasis in the near future. We have also made the commitment to an e-Van for all our distribution and collection needs; our two older vans will be sold once the new vehicle comes into service. We are closely monitoring our new shop performance to ascertain if we should expand this facility elsewhere in the county. All, of course, subject to our volunteers' amazing willingness to support those in need.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS
Registered Company number
06365713 (England and Wales)

Registered Charity number
1124949

Registered office
81 Charles Street
Milford Haven
Pembrokeshire
SA73 3HA

Trustees
Miss S Henehan Chair
Mr E C Osborne Treasurer
Mr M J Cavanagh (resigned 4.9.22)
Mr C A Sharp (resigned 5.1.23)
Rev M A Evans Company secretary
Mr D Golding (resigned 14.8.22)
Mr D Blyth
Ms H S Wood (appointed 16.11.22)
Mr S P Reynolds (appointed 2.11.22)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
Mr M Harries FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 20 September 2023 and signed on its behalf by:

Mr E C Osborne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

Independent examiner's report to the trustees of Pembrokeshire Action to Combat Hardship (PATCH) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Harries FCCA

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date: ....

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**116,152**	**36,748**	**152,900**	97,024
Investment income	2	**1,025**	**-**	**1,025**	468
Total		**117,177**	**36,748**	**153,925**	97,492
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		**142,500**	**43,388**	**185,888**	103,309
NET INCOME/(EXPENDITURE)		**(25,323)**	**(6,640)**	**(31,963)**	(5,817)
RECONCILIATION OF FUNDS					
Total funds brought forward		**180,996**	**13,098**	**194,094**	199,911
TOTAL FUNDS CARRIED FORWARD		**155,673**	**6,458**	**162,131**	194,094

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2023

	Notes	Unrestricted fund £	Restricted fund £	**2023 Total funds £**	2022 Total funds £
FIXED ASSETS					
Property, plant and equipment	7	**18,415**	**9,545**	**27,960**	27,019
CURRENT ASSETS					
Debtors	8	**3,588**	**-**	**3,588**	3,457
Cash at bank and in hand		**141,518**	**-**	**141,518**	172,933
		145,106	**-**	**145,106**	176,390
CREDITORS					
Amounts falling due within one year	9	**(7,848)**	**(3,087)**	**(10,935)**	(9,315)
NET CURRENT ASSETS		**137,258**	**(3,087)**	**134,171**	167,075
TOTAL ASSETS LESS CURRENT LIABILITIES		**155,673**	**6,458**	**162,131**	194,094
NET ASSETS		**155,673**	**6,458**	**162,131**	194,094
FUNDS	10				
Unrestricted funds				**155,673**	180,996
Restricted funds				**6,458**	13,098
TOTAL FUNDS				**162,131**	194,094

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

The notes form part of these financial statements

 continued...

**STATEMENT OF FINANCIAL POSITION - continued
31 March 2023**

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 20 September 2023 and were signed on its behalf by:

Mr E C Osborne - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2023

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.

The trustees' are not aware of any material uncertainties in making their assessment of going concern. As a result the going concern basis of accounting has been adopted.

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.

Property, plant and equipment
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	33% on cost
Motor vehicles	-	25% on reducing balance
Equipment	-	25% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

 continued...

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	1,025	468

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	17,626	12,037

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

£nil was received by trustees for the year ended 31/03/23. (£80 for the year ended 31/03/22).

5. STAFF COSTS

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

	2023	2022
Employees	3	2

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80,948	16,076	97,024
Investment income	468	-	468
Total	81,416	16,076	97,492
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	80,594	22,715	103,309
NET INCOME/(EXPENDITURE)	822	(6,639)	(5,817)
RECONCILIATION OF FUNDS			
Total funds brought forward	180,174	19,737	199,911

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	180,996	13,098	194,094

7. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 April 2022	**30,453**	**20,517**	**4,800**	**55,770**
Additions	**11,828**	**-**	**6,739**	**18,567**
At 31 March 2023	**42,281**	**20,517**	**11,539**	**74,337**
DEPRECIATION				
At 1 April 2022	**10,530**	**15,394**	**2,827**	**28,751**
Charge for year	**14,603**	**1,281**	**1,742**	**17,626**
At 31 March 2023	**25,133**	**16,675**	**4,569**	**46,377**
NET BOOK VALUE				
At 31 March 2023	**17,148**	**3,842**	**6,970**	**27,960**
At 31 March 2022	19,923	5,123	1,973	27,019

Of the £17,626 of depreciation included in these accounts, £14,603 is for leased property.

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	**573**	518
Prepayments and accrued income	**3,015**	2,939
	3,588	3,457

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Social security and other taxes	**681**	191
Other creditors	**7,167**	2,789
Deferred government grants	**3,087**	6,335
	10,935	9,315

10. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	**180,996**	**(25,323)**	**155,673**
Restricted funds			
Restricted funds	**13,098**	**(6,640)**	**6,458**
TOTAL FUNDS	**194,094**	**(31,963)**	**162,131**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**117,177**	**(142,500)**	**(25,323)**
Restricted funds			
Restricted funds	**36,748**	**(43,388)**	**(6,640)**
TOTAL FUNDS	**153,925**	**(185,888)**	**(31,963)**

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	180,174	822	180,996
Restricted funds			
Restricted funds	19,737	(6,639)	13,098
TOTAL FUNDS	199,911	(5,817)	194,094

 continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	81,416	(80,594)	822
Restricted funds			
Restricted funds	16,076	(22,715)	(6,639)
TOTAL FUNDS	97,492	(103,309)	(5,817)

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	180,174	(24,501)	155,673
Restricted funds			
Restricted funds	19,737	(13,279)	6,458
TOTAL FUNDS	199,911	(37,780)	162,131

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 fund	198,593	(223,094)	(24,501)
Restricted funds			
Restricted funds	52,824	(66,103)	(13,279)
TOTAL FUNDS	251,417	(289,197)	(37,780)

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**108,149**	76,452
Grants	**34,500**	16,075
Gift aid	**5,180**	3,113
Other income	**5,071**	1,384
	152,900	97,024
Investment income		
Deposit account interest	**1,025**	468
Total incoming resources	**153,925**	97,492
EXPENDITURE		
Charitable activities		
Wages	**65,314**	41,833
Pensions	**1,866**	1,255
Sundries	**1,675**	225
Goods for distribution	**42,620**	14,222
Volunteer expenses	**10,187**	11,441
Motor expenses	**6,465**	4,429
Improvements to property	**14,581**	9,908
Depreciation of motor vehicles	**1,281**	1,708
	143,989	85,021
Support costs		
Other		
Rent	**22,084**	10,426
Insurance	**1,121**	1,097
Light and heat	**5,035**	2,454
Telephone	**432**	539
Postage and stationery	**507**	164
Other utilities	**3,106**	394
Repairs and renewals	**1,449**	144
Sundry equipment	**3,179**	1,172
Accountancy	**558**	480
Legal and professional	**914**	158
Website	**637**	539
Trade waste	**644**	35
Bank charges	**491**	263
Depreciation of equipment	**1,742**	423
	41,899	18,288

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2023

	2023 £	2022 £
Total resources expended	**185,888**	103,309
Net expenditure	**(31,963)**	(5,817)

This page does not form part of the statutory financial statements

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

England & Wales - Charity number 1124949

Accounts

REGISTERED COMPANY NUMBER: 06365713 (England and Wales)
REGISTERED CHARITY NUMBER: 1124949

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

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 2022. 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).

OBJECTIVES AND ACTIVITIES

Events and charitable activities for the 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 our future activities. The charitable objective of the organisation is to relieve hardship and poverty in the Pembrokeshire community.

Our Vision

No one in Pembrokeshire goes hungry or suffers hardship.

Our Mission

Fighting hunger and hardship in Pembrokeshire.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Last year's unprecedented need was again experienced; indeed, with a further increase of over five per cent, this translated into the provision of 123,000 meals. And as the Coronavirus pandemic eased, the invasion of Ukraine impacted upon worldwide prices and UK food prices duly showed signs of dramatic increases. At the same time donations of food have shrunk, leaving food banks impacted at both ends.
Our outreach bases remained closed as many of the volunteers were classed as vulnerable. Our Milford Haven base did most of the delivering. Our Tenby base was closed to the public but our amazing volunteer Rebecca and her small team continued to deliver to clients in the south of the county.
Pembrokeshire people and businesses continue to support us in these difficult times. We have never brought in so much food onto our shelves; alarmingly, we have never seen so much food going out.
As the pandemic eases, it seems poverty has assumed the major threat status. Our structure and strategies are subject to growing pressure which requires agile solutions. The trustees are indebted to our so many volunteers as we face up to Pembrokeshire residents' health and welfare challenges.

Food Bank

Our Food bank has been the busiest project and even as restrictions lessened, the need has continued. We have had to spend more than ever on buying food ready to donate. There is often an issue with getting a delivery slot and also there are restrictions on how much of each product we can buy.
We are using our vans a lot more than previous times and we know it won't be long until we need to replace them.

Clothing Bank

The need for clothing went down during the lockdowns as people weren't able to get to us unless it was a major crisis. Since lockdown has been removed the use of our Clothing bank has increased again. Like most charities we have been overwhelmed with donations of clothing. People used the lockdown to sort through what they no longer needed. We have had to restrict some donations because of lack of space. Nonetheless, we still managed to support nearly 150 people.
Our vision of creating a second hand clothes store on the ground floor of our HQ, fronting onto Charles Street, became a step nearer with the appointment of Liz Went as our retail manager. With her extensive developmental retail experience, we have high hopes this new weapon in our armoury will make a significant contribution to counter our increasing food costs.

Small Household items

We have a 'bank' of all sorts that are a practical use for the home. Crockery, cutlery, bedding, towels, cooking utensils etc. We also take small electrical items as we have an in-house PAT tester. This has been used increasingly as people are re-homed and cannot afford to buy essential items. We prefer clients to choose what they want, so we have had to adapt and make appointments for clients to visit.

Christmas Toy project

This year's Toy Appeal was even bigger, by about 25%, than last year's record. Arranged from the ground floor of our HQ, probably for the last time, the volunteers managed to sort some parcels in work hours but many stayed after normal hours for many days as well as coming in over the weekends. The volunteers continued to show their amazing commitment.
Pure West Radio again supported and hosted the launch, this time at the church of The Holy Spirit, Hakin. The launch was preceded by a better attended AGM and we had many guest speakers with Father Christmas also making an appearance.
The amazing Pembrokeshire Frame delivered the vast majority of toys yet again. We are so appreciative of their support with the toy appeal every year.

Signposting

We have always signposted to other appropriate agencies. Because we are delivering parcels, we don't have one to-one-connection with clients to hear their issues. We are only able to signpost over the phone, but it's not often we speak to clients at present. We are longing to returning to face to face contact with our clients, many of whom have expressed how much they too miss that contact. The people contact goes to the very heart of the PATCH service.

Grants

We are grateful for assistance from Pembrokeshire County Council and PAVS in providing funding to support the increased demands on our day to day activities.

FINANCIAL REVIEW

Financial position

The reserves held at the end of the year are £194,094 (2021 - £199,911). Reserves are set aside for future projects.

FUTURE PLANS

We look forward to switching away from only delivering food parcels to a blended provision of collections and delivery; to this end, we are in conversations with many of our partner organisations about outreach openings. We are grateful to our new brand of volunteers, our delivery drivers.

As we approach the opening of our second hand clothes shop, we have high hopes it will offset some of the seemingly ever increasing costs and amounts of food we are handling to meet the seemingly ever increasing demand. The shop will also provide for our Basics Bank clients on a pay free basis.

We are mindful that our vans have clocked up significant mileage and are grateful we have sufficient reserves to cover their replacement as well as up to six months of all our running costs; this underpins our commitment to meeting our clients' needs even in the most arduous of circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06365713 (England and Wales)

Registered Charity number

1124949

Registered office

81 Charles Street
Milford Haven
Pembrokeshire
SA73 3HA

Trustees

Mr E C Osborne Treasurer
Miss S Henehan
Mr M J Cavanagh (resigned 4.9.22)
Mr C A Sharp
Rev M A Evans Company secretary
Mr D Golding (appointed 14.5.21) (resigned 14.8.22)
Mr D Blyth (appointed 14.5.21)

Independent Examiner

Mr M Harries
FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 30 September 2022 and signed on its behalf by:

Mr E C Osborne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

Independent examiner's report to the trustees of Pembrokeshire Action to Combat Hardship (PATCH) ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Harries
FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date: ....

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		**80,948**	**16,076**	**97,024**	254,926
Charitable activities					
Charitable income		-	-	-	60
Investment income	2	**468**	-	**468**	94
Total		**81,416**	**16,076**	**97,492**	255,080
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		**80,594**	**22,715**	**103,309**	1
Charitable income		-	-	-	86,723
Total		**80,594**	**22,715**	**103,309**	86,724
NET INCOME/(EXPENDITURE)		**822**	**(6,639)**	**(5,817)**	168,356
RECONCILIATION OF FUNDS					
Total funds brought forward		**180,174**	**19,737**	**199,911**	31,555
TOTAL FUNDS CARRIED FORWARD		**180,996**	**13,098**	**194,094**	199,911

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 March 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Property, plant and equipment	7	**7,586**	**19,433**	**27,019**	37,714
CURRENT ASSETS					
Debtors	8	**3,457**	**-**	**3,457**	1,671
Cash at bank and in hand		**172,933**	**-**	**172,933**	173,227
		176,390	**-**	**176,390**	174,898
CREDITORS					
Amounts falling due within one year	9	**(2,980)**	**(6,335)**	**(9,315)**	(12,701)
NET CURRENT ASSETS		**173,410**	**(6,335)**	**167,075**	162,197
TOTAL ASSETS LESS CURRENT LIABILITIES		**180,996**	**13,098**	**194,094**	199,911
NET ASSETS		**180,996**	**13,098**	**194,094**	199,911
FUNDS	10				
Unrestricted funds				**180,996**	180,174
Restricted funds				**13,098**	19,737
TOTAL FUNDS				**194,094**	199,911

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

**STATEMENT OF FINANCIAL POSITION - continued
31 March 2022**

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 30 September 2022 and were signed on its behalf by:

Mr E C Osborne - Trustee

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.

The trustees' are not aware of any material uncertainties in making their assessment of going concern. As a result the going concern basis of accounting has been adopted.

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.

Property, plant and equipment

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	-	33% on cost
Motor vehicles	-	25% on reducing balance
Equipment	-	25% on reducing balance

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	**468**	94

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	**12,037**	3,203

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

£80.00 was received by 1 trustee for the year ended 31/03/22. (£nil for the year ended 31/03/21)

5. STAFF COSTS

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

	2022	2021
Employees	**2**	2

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	240,677	14,249	254,926
Charitable activities			
Charitable income	60	-	60
Investment income	94	-	94
Total	240,831	14,249	255,080
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	1	-	1
Charitable income	72,054	14,669	86,723
Total	72,055	14,669	86,724

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
NET INCOME/(EXPENDITURE)	168,776	(420)	168,356
Transfers between funds	(20,157)	20,157	-
Net movement in funds	148,619	19,737	168,356
RECONCILIATION OF FUNDS			
Total funds brought forward	31,555	-	31,555
TOTAL FUNDS CARRIED FORWARD	180,174	19,737	199,911

7. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 April 2021	**29,963**	**20,517**	**3,969**	**54,449**
Additions	**490**	**-**	**831**	**1,321**
At 31 March 2022	**30,453**	**20,517**	**4,800**	**55,770**
DEPRECIATION				
At 1 April 2021	**622**	**13,687**	**2,405**	**16,714**
Charge for year	**9,908**	**1,707**	**422**	**12,037**
At 31 March 2022	**10,530**	**15,394**	**2,827**	**28,751**
NET BOOK VALUE				
At 31 March 2022	**19,923**	**5,123**	**1,973**	**27,019**
At 31 March 2021	29,341	6,830	1,564	37,735

Of the £12,037 of depreciation included in these accounts, £9,908 is for leased property.

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	**518**	207
Prepayments and accrued income	**2,939**	1,464
	3,457	1,671

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	**191**	501
Other creditors	**2,789**	2,617
Deferred government grants	**6,335**	9,583
	9,315	12,701

10. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	**180,174**	**822**	**180,996**
Restricted funds			
Restricted funds	**19,737**	**(6,639)**	**13,098**
TOTAL FUNDS	**199,911**	**(5,817)**	**194,094**

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**81,416**	**(80,594)**	**822**
Restricted funds			
Restricted funds	**16,076**	**(22,715)**	**(6,639)**
TOTAL FUNDS	**97,492**	**(103,309)**	**(5,817)**

continued...

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	31,555	168,776	(20,157)	180,174
Restricted funds				
Restricted funds	-	(420)	20,157	19,737
TOTAL FUNDS	31,555	168,356	-	199,911

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	240,831	(72,055)	168,776
Restricted funds			
Restricted funds	14,249	(14,669)	(420)
TOTAL FUNDS	255,080	(86,724)	168,356

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	31,555	169,598	(20,157)	180,996
Restricted funds				
Restricted funds	-	(7,059)	20,157	13,098
TOTAL FUNDS	31,555	162,539	-	194,094

continued...

10. MOVEMENT IN FUNDS - continued

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 fund	322,247	(152,649)	169,598
Restricted funds			
Restricted funds	30,325	(37,384)	(7,059)
TOTAL FUNDS	352,572	(190,033)	162,539

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES for the Year Ended 31 March 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**76,452**	191,587
Grants	**16,075**	59,520
Gift aid	**3,113**	3,359
Other income	**1,384**	460
	97,024	254,926
Investment income		
Deposit account interest	**468**	94
Charitable activities		
Fundraising	**-**	60
Total incoming resources	**97,492**	255,080
EXPENDITURE		
Charitable activities		
Wages	**41,833**	41,380
Pensions	**1,255**	1,125
Sundries	**225**	40
Goods for distribution	**14,222**	13,840
Volunteer expenses	**11,441**	5,224
Motor expenses	**4,429**	4,489
Improvements to property	**9,908**	643
Depreciation of motor vehicles	**1,708**	2,277
	85,021	69,018
Support costs		
Other		
Rent	**10,426**	6,656
Insurance	**1,097**	2,137
Light and heat	**2,454**	2,289
Telephone	**539**	422
Postage and stationery	**164**	162
Other utilities	**394**	749
Repairs and renewals	**144**	1,541
Sundry equipment	**1,172**	1,767
Accountancy	**480**	480
Legal and professional	**158**	166
Website	**539**	536
Trade waste	**35**	518
Carried forward	**17,602**	17,423

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2022

	2022	2021
	£	£
Other		
Brought forward	**17,602**	17,423
Bank charges	**263**	-
Depreciation of equipment	**423**	283
	18,288	17,706
Total resources expended	**103,309**	86,724
Net (expenditure)/income	**(5,817)**	168,356

This page does not form part of the statutory financial statements

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

England & Wales - Charity number 1124949

Accounts

REGISTERED COMPANY NUMBER: 06365713 (England and Wales)
REGISTERED CHARITY NUMBER: 1124949

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2021

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 2021. 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).

OBJECTIVES AND ACTIVITIES

Events and charitable activities for the 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 our future activities. The charitable objective of the organisation is to relieve hardship and poverty in the Pembrokeshire community.

Our Vision

No one in Pembrokeshire goes hungry or suffers hardship.

Our Mission

Fighting hunger and hardship in Pembrokeshire.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year we have seen unprecedented need. In one month we helped double the amount of people than the previous year. The rest of the year has also seen a huge rise in need.

Universal Credit was still one of the biggest reasons for referral. Mental Health issues causing a need for our services had increased again.

Many people were furloughed or had lost employment due to the Pandemic. We have seen many clients that previously only visited a foodbank to donate. They had sadly found themselves in dire straits due to lock down. Some self-employed clients didn't qualify for government grants for their business and found themselves without food in their cupboards and a 5 week wait for Universal Credit. Some also had the benefit cap and could not pay their bills

We closed our smaller bases as many of the volunteers were classed as vulnerable. Our Milford Haven Base did most of the delivering. Our Tenby base was closed to the public but our amazing volunteer Rebecca and her small team delivered to all the clients South of the County.

We had about 12 volunteers doing the work of our usual 60. We increased our cleaning regime and were very grateful to all those that donated PPE for staff and volunteers to use.

We found many big companies, groups and individuals wanting to give donations as well as time to us. Valero who has supported us in many ways gave us the biggest donation we had ever received. The public donation places in many supermarkets had to be emptied daily and they were often overflowing.

Pembrokeshire people have supported us so well in the last 13 years, but we had never seen the community come together to help those in need. We had never had so much food on our shelves. Sadly, we had never seen a need for help either and the food soon ran out.

Foodbank

Our Food bank has been the busiest project and even as restrictions lessened, the need has continued. We have had to spend more than ever on buying food ready to donate. There is often an issue with getting a delivery slot and also there are restrictions on how much of each product we can buy.
We are using our vans a lot more than previous times and we know it won't be long until we need to replace them.

Pet Food Bank

Our pet food bank continues, in partnership with Greenacres rescue. Many people have and are struggling with the increased cost of living whilst on a low income. This project helps those that can't afford to feed their pets. Greenacres donate food to us so all clients can afford to feed their pets and not use the food meant for the people. People don't have to be referred for pet food.

Toiletries and Cleaning products

We have been blessed with donations of toiletries and cleaning products and have managed to meet most of clients' needs.

Clothing Bank

The need for clothing went down during the lockdowns as people weren't able to get to us unless it was a major crisis. Since lockdown has been removed the use of our Clothing bank has increased again. Like most charities we have been overwhelmed with donations of clothing. People used the lockdown to sort through what they no longer needed. We have had to restrict some donations because of lack of space. We also have made donations by appointment so we are prepared for visitors to the building, making sure PPE is worn and that we have room to store donations for the 72 hours required for Covid safety.

Sanitary wear

We do get donations from the public and we still have a room full of sanitary wear that was donated by Pembrokeshire County Council. Again, people do not need to be referred for this project. We try to always ask if sanitary wear is needed when clients are referred to us.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

Baby Bank
We have a 'bank' of baby clothing, Moses baskets, prams, pushchairs, prams nappies and all sorts a new parent would need for their baby. This is really well supported by the public. Nappies are the most needed item.

Small Household items
We have a 'bank' of all sorts that are a practical use for the home. Crockery, cutlery, bedding, towels, cooking utensils etc. We also take small electrical items as we have an in-house PAT tester. This has been used increasingly as people are re-homed and cannot afford to buy essential items. We prefer clients to choose what they want, so we have had to adapt and make appointments for clients to visit.

Christmas Toy project
The Toy Appeal 2020 was like no other previously. We usually have so many wonderful people come and help. Sadly, this year we couldn't allow more people in the building because of Covid safety. The volunteers managed to sort some parcels in work hours but many stayed after normal hours for many days as well as coming in over the weekend. The volunteers are amazing anyway, but over the pandemic they worked even harder.
We managed to launch the toy appeal adhering to all Covid rules. Pure West Radio as for many previous years supported us amazingly. They hosted the launch at the Milford Haven golf course in their fabulous party marquee. We had many guest speakers including Father Christmas.
The amazing Pembrokeshire Frame delivered the vast majority of toys yet again. We are so appreciative of their support with the toy appeal every year.

Signposting
We have always signposted to other appropriate agencies. Because we are delivering parcels, we don't have one to-one-connection with clients to hear their issues. We are only able to signpost over the phone, but it's not often we speak to clients at present. We are longing to get back to seeing clients.

Volunteers
Dennis O'Connor chairman for eight years sadly stepped down this year. He had been an amazing trustee, who started as a volunteer in our Milford Haven base. When he had to leave, he became a trustee and shortly after became our chair. Thank you Den for your dedication and commitment
We have closed our bases to the public, except for Milford Haven as many of the volunteers are classed as vulnerable. The actual rooms we are loaned are mostly small without adequate ventilation that is necessary because of Covid. Our Tenby base has remained open but closed to the public. Rebecca and her team have been delivering the vast majority of parcels to clients south of our County. We are aiming to re-open all bases early next year.

Awards
PATCH was kindly recognised by the Mayor of Milford Haven and received a certificate of appreciation for the work we did during the pandemic
The PAVS Volunteer Awards were online this year. The small group of staff and volunteers watched it together but socially distanced, on our PC.
Den was highly commended as our trustee.
Steve was highly commended in the Mary Sigley award.
The over 25's won.

Grants
We are grateful for Pembrokeshire County Council's assistance in obtaining funding to support the increased demands on our day to day activities. We are also grateful for their expertise to help us obtain funding from Welsh Government for repairs and improvements to our HQ premises in Milford Haven, all of which were completed by the end of March.

FINANCIAL REVIEW
Financial position
The reserves held at the end of the year are £199,911 (2020 - £31,555). Reserves are set aside for future projects.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

REPORT OF THE TRUSTEES
for the Year Ended 31 March 2021

FUTURE PLANS

At the end of March 2021, our reserves were of an unprecedented high level due to the generosity of the people and businesses of Pembrokeshire.

However, PATCH has capital commitments for the year ahead which amount to circa £150,000. The capital commitment includes two vans and work required on the premises as well as keeping six months expenses should any of the income streams slow.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06365713 (England and Wales)

Registered Charity number

1124949

Registered office

81 Charles Street
Milford Haven
Pembrokeshire
SA73 3HA

Trustees

Mr N D O'Connor Chair (resigned 20.1.21)
Mr E C Osborne Treasurer
Miss S Henehan
Mr M J Cavanagh
Mr C A Sharp
Rev M A Evans Company secretary
Mr D Golding (appointed 14.5.21)
Mr D Blyth (appointed 14.5.21)

Independent Examiner

Mr M Harries
FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Approved by order of the board of trustees on 29 October 2021 and signed on its behalf by:

Mr E C Osborne - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

Independent examiner's report to the trustees of Pembrokeshire Action to Combat Hardship (PATCH) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mr M Harries
FCCA
L M Griffiths & Co Limited
Chartered Certified Accountants
1&2 Merlins Court
Winch Lane
Haverfordwest
Pembrokeshire
SA61 1SB

Date: 29-10-21

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		240,677	14,249	254,926	76,823
Charitable activities					
Charitable income		60	-	60	3,572
Investment income	2	94	-	94	17
Total		240,831	14,249	255,080	80,412
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		1	-	1	72,506
Charitable income		72,054	14,669	86,723	-
Total		72,055	14,669	86,724	72,506
NET INCOME/(EXPENDITURE)		168,776	(420)	168,356	7,906
Transfers between funds	10	(20,157)	20,157	-	-
Net movement in funds		148,619	19,737	168,356	7,906
RECONCILIATION OF FUNDS					
Total funds brought forward		31,555	-	31,555	23,649
TOTAL FUNDS CARRIED FORWARD		180,174	19,737	199,911	31,555

The notes form part of these financial statements

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL POSITION
31 March 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Property, plant and equipment	7	8,394	29,320	37,714	9,879
CURRENT ASSETS					
Debtors	8	1,672	-	1,672	5,428
Cash at bank and in hand		173,226	-	173,226	19,652
		174,898	-	174,898	25,080
CREDITORS					
Amounts falling due within one year	9	(3,118)	(9,583)	(12,701)	(3,404)
NET CURRENT ASSETS		171,780	(9,583)	162,197	21,676
TOTAL ASSETS LESS CURRENT LIABILITIES		180,174	19,737	199,911	31,555
NET ASSETS		180,174	19,737	199,911	31,555
FUNDS	10				
Unrestricted funds				180,174	31,555
Restricted funds				19,737	-
TOTAL FUNDS				199,911	31,555

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

The notes form part of these financial statements

continued...

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP (PATCH)

STATEMENT OF FINANCIAL POSITION - continued
31 March 2021

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 29 October 2021 and were signed on its behalf by:

Mr E C Osborne - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

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.

The trustees' are not aware of any material uncertainties in making their assessment of going concern. As a result the going concern basis of accounting has been adopted.

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.

Property, plant and equipment
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 33% on cost
Motor vehicles	- 25% on reducing balance
Equipment	- 25% on reducing balance

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

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	94	17

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	3,203	3,209

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

5. STAFF COSTS

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

	2021	2020
Employees	2	2

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	71,836	4,987	76,823
Charitable activities			
Charitable income	3,572	-	3,572
Investment income	17	-	17
Total	75,425	4,987	80,412
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	66,088	6,418	72,506
NET INCOME/(EXPENDITURE)	9,337	(1,431)	7,906
Transfers between funds	(1,431)	1,431	-

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
Net movement in funds	7,906	-	7,906
RECONCILIATION OF FUNDS			
Total funds brought forward	23,649	-	23,649
TOTAL FUNDS CARRIED FORWARD	31,555	-	31,555

7. PROPERTY, PLANT AND EQUIPMENT

	Improvements to property £	Motor vehicles £	Equipment £	Totals £
COST				
At 1 April 2020	-	20,517	2,894	23,411
Additions	29,963	-	1,075	31,038
At 31 March 2021	29,963	20,517	3,969	54,449
DEPRECIATION				
At 1 April 2020	-	11,410	2,122	13,532
Charge for year	643	2,277	283	3,203
At 31 March 2021	643	13,687	2,405	16,735
NET BOOK VALUE				
At 31 March 2021	29,320	6,830	1,564	37,714
At 31 March 2020	-	9,107	772	9,879

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other debtors	208	441
Prepayments and accrued income	1,464	4,987
	1,672	5,428

continued...

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Social security and other taxes	501	437
Other creditors	2,617	2,967
Deferred government grants	9,583	-
	12,701	3,404

10. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	31,555	168,776	(20,157)	180,174
Restricted funds				
Restricted funds	-	(420)	20,157	19,737
TOTAL FUNDS	31,555	168,356	-	199,911

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	240,831	(72,055)	168,776
Restricted funds			
Restricted funds	14,249	(14,669)	(420)
TOTAL FUNDS	255,080	(86,724)	168,356

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	Transfers between funds	At 31.3.20
	£	£	£	£
Unrestricted funds				
General fund	23,649	9,337	(1,431)	31,555
Restricted funds				
Restricted funds	-	(1,431)	1,431	-
TOTAL FUNDS	23,649	7,906	-	31,555

continued...

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,425	(66,088)	9,337
Restricted funds			
Restricted funds	4,987	(6,418)	(1,431)
TOTAL FUNDS	80,412	(72,506)	7,906

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	23,649	178,113	(21,588)	180,174
Restricted funds				
Restricted funds	-	(1,851)	21,588	19,737
TOTAL FUNDS	23,649	176,262	-	199,911

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 fund	316,256	(138,143)	178,113
Restricted funds			
Restricted funds	19,236	(21,087)	(1,851)
TOTAL FUNDS	335,492	(159,230)	176,262

continued...

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**191,587**	66,876
Grants	**59,520**	4,987
Gift aid	**3,359**	4,113
Other income	**460**	847
	254,926	76,823
Investment income		
Deposit account interest	**94**	17
Charitable activities		
Fundraising	**60**	3,572
Total incoming resources	**255,080**	80,412
EXPENDITURE		
Charitable activities		
Wages	**41,380**	39,004
Pensions	**1,125**	352
Sundries	**40**	1,185
Goods for distribution	**13,840**	4,118
Volunteer expenses	**5,224**	365
Motor expenses	**4,489**	4,003
Donations	**-**	303
Improvements to property	**643**	-
Depreciation of motor vehicles	**2,277**	3,036
	69,018	52,366
Support costs		
Other		
Rent	**6,656**	4,906
Insurance	**2,137**	1,815
Light and heat	**2,289**	2,467
Telephone	**422**	756
Postage and stationery	**162**	115
Other utilities	**749**	767
Repairs and renewals	**1,541**	6,249
Sundry equipment	**1,767**	198
Accountancy	**480**	525
Legal and professional	**166**	1,451
Website	**536**	202
Carried forward	**16,905**	19,451

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2021

	2021	2020
	£	£
Other		
Brought forward	**16,905**	19,451
Trade waste	**518**	152
Sundries	**-**	332
Bank charges	**-**	32
Depreciation of equipment	**283**	173
	17,706	20,140
Total resources expended	**86,724**	72,506
Net income	**168,356**	7,906

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