

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**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Statement of Financial Position	7 to 8
Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**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.

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

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.

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

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

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022**

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

A handwritten signature in black ink, appearing to be 'E C Osborne', written in a cursive style.

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

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**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
		<u>176,390</u>	<u>-</u>	<u>176,390</u>	<u>174,898</u>
CREDITORS					
Amounts falling due within one year	9	(2,980)	(6,335)	(9,315)	(12,701)
NET CURRENT ASSETS		<u>173,410</u>	<u>(6,335)</u>	<u>167,075</u>	<u>162,197</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>180,996</u>	<u>13,098</u>	<u>194,094</u>	<u>199,911</u>
NET ASSETS		<u>180,996</u>	<u>13,098</u>	<u>194,094</u>	<u>199,911</u>
FUNDS	10				
Unrestricted funds				180,996	180,174
Restricted funds				13,098	19,737
TOTAL FUNDS				<u>194,094</u>	<u>199,911</u>

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.

The notes form part of these financial statements

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**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:

A handwritten signature in black ink, appearing to be 'E C Osborne', written in a cursive style.

Mr E C Osborne - Trustee

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022**

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.

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

2. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	468	94
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	12,037	3,203
	<u> </u>	<u> </u>

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
	2	2
Employees	<u> </u>	<u> </u>

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	<u>240,831</u>	<u>14,249</u>	<u>255,080</u>
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	1	-	1
Charitable income	72,054	14,669	86,723
Total	<u>72,055</u>	<u>14,669</u>	<u>86,724</u>

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

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	<u>180,174</u>	<u>19,737</u>	<u>199,911</u>

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	<u>30,453</u>	<u>20,517</u>	<u>4,800</u>	<u>55,770</u>
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	<u>10,530</u>	<u>15,394</u>	<u>2,827</u>	<u>28,751</u>
NET BOOK VALUE				
At 31 March 2022	<u>19,923</u>	<u>5,123</u>	<u>1,973</u>	<u>27,019</u>
At 31 March 2021	<u>29,341</u>	<u>6,830</u>	<u>1,564</u>	<u>37,735</u>

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

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	518	207
Prepayments and accrued income	2,939	1,464
	<u>3,457</u>	<u>1,671</u>

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
	<u>9,315</u>	<u>12,701</u>

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
	<u>199,911</u>	<u>(5,817)</u>	<u>194,094</u>

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)
	<u>97,492</u>	<u>(103,309)</u>	<u>(5,817)</u>

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

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	<u>31,555</u>	<u>168,356</u>	<u>-</u>	<u>199,911</u>

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	<u>255,080</u>	<u>(86,724)</u>	<u>168,356</u>

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	<u>31,555</u>	<u>162,539</u>	<u>-</u>	<u>194,094</u>

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2022**

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	<u>352,572</u>	<u>(190,033)</u>	<u>162,539</u>

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
	<hr/> 97,024	<hr/> 254,926
Investment income		
Deposit account interest	468	94
Charitable activities		
Fundraising	-	60
	<hr/>	<hr/>
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
	<hr/> 85,021	<hr/> 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

This page does not form part of the statutory financial statements

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
(PATCH)**

**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
	<u>18,288</u>	<u>17,706</u>
Total resources expended	<u>103,309</u>	<u>86,724</u>
Net (expenditure)/income	<u>(5,817)</u>	<u>168,356</u>

This page does not form part of the statutory financial statements