

**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

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

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for the Year Ended 31 March 2023**

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

**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.

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
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**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

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.

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**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2023**

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)

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

**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	<u>1,025</u>	<u>-</u>	<u>1,025</u>	<u>468</u>
Total		<u>117,177</u>	<u>36,748</u>	<u>153,925</u>	<u>97,492</u>
EXPENDITURE ON					
Charitable activities					
Charitable expenditure		<u>142,500</u>	<u>43,388</u>	<u>185,888</u>	<u>103,309</u>
NET INCOME/(EXPENDITURE)		(25,323)	(6,640)	(31,963)	(5,817)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>180,996</u>	<u>13,098</u>	<u>194,094</u>	<u>199,911</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>155,673</u></u>	<u><u>6,458</u></u>	<u><u>162,131</u></u>	<u><u>194,094</u></u>

The notes form part of these financial statements

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

**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
		<u>145,106</u>	<u>-</u>	<u>145,106</u>	<u>176,390</u>
CREDITORS					
Amounts falling due within one year	9	(7,848)	(3,087)	(10,935)	(9,315)
NET CURRENT ASSETS		<u>137,258</u>	<u>(3,087)</u>	<u>134,171</u>	<u>167,075</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>155,673</u>	<u>6,458</u>	<u>162,131</u>	<u>194,094</u>
NET ASSETS		<u>155,673</u>	<u>6,458</u>	<u>162,131</u>	<u>194,094</u>
FUNDS	10				
Unrestricted funds				155,673	180,996
Restricted funds				6,458	13,098
TOTAL FUNDS				<u>162,131</u>	<u>194,094</u>

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

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

**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

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

**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.

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

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

2. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>1,025</u>	<u>468</u>

3. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	<u>17,626</u>	<u>12,037</u>

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
	3	2
Employees	<u>3</u>	<u>2</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	80,948	16,076	97,024
Investment income	468	-	468
Total	<u>81,416</u>	<u>16,076</u>	<u>97,492</u>
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

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

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

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

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	<u>42,281</u>	<u>20,517</u>	<u>11,539</u>	<u>74,337</u>
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	<u>25,133</u>	<u>16,675</u>	<u>4,569</u>	<u>46,377</u>
NET BOOK VALUE				
At 31 March 2023	<u>17,148</u>	<u>3,842</u>	<u>6,970</u>	<u>27,960</u>
At 31 March 2022	<u>19,923</u>	<u>5,123</u>	<u>1,973</u>	<u>27,019</u>

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
	<u>3,588</u>	<u>3,457</u>

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

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
	<u>10,935</u>	<u>9,315</u>

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
	<u>194,094</u>	<u>(31,963)</u>	<u>162,131</u>

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)
	<u>153,925</u>	<u>(185,888)</u>	<u>(31,963)</u>

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

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

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

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

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	<u>199,911</u>	<u>(37,780)</u>	<u>162,131</u>

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	<u>251,417</u>	<u>(289,197)</u>	<u>(37,780)</u>

**PEMBROKESHIRE ACTION TO COMBAT HARDSHIP
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**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2023**

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
	<hr/> 152,900	<hr/> 97,024
Investment income		
Deposit account interest	1,025	468
	<hr/>	<hr/>
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
	<hr/> 143,989	<hr/> 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
	<hr/> 41,899	<hr/> 18,288

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 2023**

	2023 £	2022 £
Total resources expended	<u>185,888</u>	<u>103,309</u>
Net expenditure	<u><u>(31,963)</u></u>	<u><u>(5,817)</u></u>

This page does not form part of the statutory financial statements