PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales · Charity number 1148810

Details

Other names	PACTO
Status	Registered
Legal form	Charitable company
Company number	07825882
Registered	2012-09-04
Register	View on the Charity Commission register

Contact

Address	PACTO Unit 5b The Old School Estate Station Road Narberth Dyfed SA67 7DU
Phone	01437701123
Email	admin@pacto.org.uk
Website	www.pacto.org.uk

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Activities

Objects: TO PROMOTE CHARITABLE AND VOLUNTARY ORGANISATIONS INVOLVED IN THE PROVISION OF COMMUNITY TRANSPORT WITHIN PEMBROKESHIRE IN PARTICULAR BUT NOT EXCLUSIVELY, BY THE PROVISION OF INFORMATION, TRAINING, ADVICE AND SUPPORT.• COMMUNITY TRANSPORT IS DEFINED AS "FREE OR LOW COST TRANSPORT FOR PERSONS IN NEED BY REASON OF OLD AGE, YOUTH, DISABILITY, POVERTY OR FOR PERSONS LIVING IN GEOGRAPHICALLY ISOLATED AREAS WITH NO, OR LIMITED PUBLIC TRANSPORT" • CHARITIES ARE ORGANISATIONS, WHICH ARE ESTABLISHED FOR EXCLUSIVELY CHARITABLE PURPOSES IN ACCORDANCE WITH THE LAWS OF ENGLAND AND WALES • VOLUNTARY ORGANISATIONS ARE INDEPENDENT ORGANISATIONS WHICH ARE ESTABLISHED FOR PURPOSES THAT ADD VALUE TO THE COMMUNITY AS A WHOLE, OR A SIGNIFICANT SECTION OF THE COMMUNITY, AND WHICH ARE NOT PERMITTED BY THEIR CONSTITUTION TO MAKE A PROFIT FOR PRIVATE DISTRIBUTION. VOLUNTARY ORGANISATIONS DO NOT INCLUDE LOCAL GOVERNMENT OR OTHER STATUTORY ORGANISATIONS.

Activities: We support, develop and represent the Community Transport sector in and around Pembrokeshire. This includes practical assistance (e.g. marketing, volunteer recruitment, training), coordination of projects and funding bids, representation on partnerships, identifying unmet transport needs and working to develop services in response to these needs.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- Carmarthenshire
- Ceredigion
- Pembrokeshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£538,314	£429,970	£418,645	10
2023-12-31	£333,673	£206,137	-	-
2022-12-31	£145,940	£183,773	-	-
2021-12-31	£216,213	£214,337	-	-
2020-12-31	£230,394	£196,193	-	-

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Trustees

Name	Role	Appointed
Caroline Wilson	Chair	2020-09-14
Kathryn Bradbury		2024-03-11
Michelle Denise Harries		2018-09-10

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PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales - Charity number 1148810

Accounts

REGISTERED COMPANY NUMBER: 07825882 (England and Wales)
REGISTERED CHARITY NUMBER: 1148810

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

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PACTO
Gyda chi ar eich taith
With you on your journey

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 DECEMBER 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We continue to see an impact on people's confidence to travel, particularly amongst those who are elderly and vulnerable. This provides both challenges and opportunities for PACTO and Pembrokeshire's community transport operators.

Publicity and Promotion

We have continued to play an important role in promoting and publicising Pembrokeshire's community transport services during our Outreach Programme in 2024, attending in excess of 100 events and venues throughout the year. This was evidenced by the increase of service users for all our CT Organisations.



This year PACTO, one of our CTO's Manager and volunteers have been nominated as finalists in national and local community transport awards.
Our Chair of Trustees and Manager of Green Dragon Community Transport Caroline Wilson was shortlisted for the Best Woman of the Year in Community Transport category by the Women in Bus and Coach Organisation.



Sue Canham, RVS Coordinator, was nominated by PACTO for the PAVS Volunteer of the Year award 2024



These awards, along with the recent support from Wales First Minister Eluned Morgan, highlights the value and uniqueness of our organisation and its members in supporting Community Transport.

PACTO launched its new branding and its Projects at an event in March 2024 held at Haverhub, Haverfordwest. Over 120 attendees representing partner organisations and stakeholders were briefed on the coming of age of PACTO in their 20th year and how well-built foundations provide the stability for growth and transformation.



Guidance and Support for Community Transport Operators

PACTO provided a range of specific support to CT operators during 2024 especially through the funding provided for our main projects by Motability Foundation and UK Shared Prosperity Fund (UKSPF).



Representation

From all our public engagement consultations with the public and close partnerships with our CTOs and their passengers, partners, and stakeholders, we've attracted a lot of attention at national and local level. Wales First Minister, Eluned Morgan, opened our Building Tomorrow CT workshop, advocates for PACTO and our work to support Community Transport in October 2024.



Our Project Managers have been invited as guest speakers by local government, CTA, Third Sector, Public Services Board, Hywel Dda Health Board, Aberystwyth University and Local Authorities to give presentations on the sector-leading practice that PACTO is providing for

Community Transport in rural Pembrokeshire. We've also contributed to the national and regional transport strategy and infrastructure plans leading to Bus Reform.

Partnership working is a key focus for us, and we are working with many partners and organisations, e.g. Pembrokeshire County Council, PAVS, CTA, Cranfield Trust, other CT UK operators, Aberystwyth University THINK, WCVA, Transport for Wales, Local Authorities, Town Councils, Politicians, Government, Health Boards, and third-sector organisations.

Training

Routine Minibus Driver Awareness Scheme (MiDAS) training activity continued throughout the year. In 2024, we delivered **245 driver assessments** (compared with 241 in 2023 and168 in 2022).

The delivery of this programme by Craig Morgan, having trained in excess of 1000 drivers to date, was celebrated with the awarding of **MiDAS Organisation of the Year 2024** at the Community Transport Association's MiDAS 30th Anniversary Event at Aintree in November 2024.





In March 2024, in agreement with our member Community Transport Operators, we reintroduced the **Wheelchair Passport Assessment Process**, ensuring that any wheelchair used by passengers on CT services complied with current regulation and had been crash tested. This assessment will be completed by MiDAS qualified assessors. This also provides clarity for the service users to know that whomever they travel with one assessment covers all. In 2024 our MiDAS Assessors completed **52 assessments** for new users of the transport services provided.

We also assisted Pembrokeshire County Council by providing Bus Safety training to school pupils as part of the Crucial Crew programme for upper primary school pupils held in November 2024.

As part of our **Staff Training Programme,** we have introduced a range of subjects including Safeguarding, Wellness at Work. We have also worked with Sign and Share Club to train selected staff in British Sign Language.

PIVOT (Pembrokeshire Integrated Voluntary Organisations Team) Project –

The PIVOT project aims to prevent unnecessary admissions to hospital and to reduce the intervention required from statutory agencies, by providing home-based low-level prevention and reablement support. Other partners in the project during this time included Pembrokeshire Association of Voluntary Services, British Red Cross, West Wales Care & Repair and Volunteering Matters.

Between January and March 2024, we continued to manage the transport element of the PIVOT project, delivered by Royal Voluntary Service (RVS) volunteer drivers and funded by the Welsh Government Regional Integration Fund (RIF) managed by PAVS.

In February 2024 the service was commissioned through NHS Wales with a Notice of tender uploaded onto Sell2Wales.The new Assisted Discharge & Home Support Service was due to start on 1st September 2024. The contract consisted of 4 elements which were transport, home adaptions, low level care and a trips & falls, wellbeing element. Plans for continuation of the PIVOT service, through to the start of September, were put in place and the delivery partners awarded a 5-month extension of the service from 1st April 2024 through to 2nd September 2024.

PACTO submitted a tender for the provision of the Rapid Transport to Support Discharge element, in partnership with the Royal Voluntary Service. It was hoped that by going through the commission process the funding would be guaranteed for three years however this was not the case - PIVOT remains at jeopardy should funding not be secured by Hywel Dda Health Board.

On the 8th of July 2024 we were awarded the transport provision contract –

> *Period of Contract: 1st September 2024 until 31st March 2025 with an option to extend for up to two (2) years in no less than twelve (12) month increments should funding be available for the financial year 2025/26 onwards*

The mainstream PIVOT transport service is operated by around 12 RVS volunteers, working on a rota, providing transport and settling at home for people with no other suitable means of getting home. Transport is available 365 days a year coordinated through Porth Preseli based at Withybush Hospital.

We were able to accept journeys for patients who are wheelchair users or who find it difficult to transfer into/out of an ordinary car on a 'when needed' basis with the assistance of our member Community Transport Organisations who have wheelchair accessible cars within their fleet.

Overall, PIVOT provided **334 standard car** journeys and **8 wheelchair accessible car** journeys during 2024. (This compared with 567 journeys and 54 wheelchair accessible car journeys in 2023 and 423 and 32 respectively in 2022). The reduction in numbers were attributed to the changeover and extension period when British Red Cross left the partnership. Promotional work is ongoing to reverse that trend.



Unpaid Carers Support

Funding continued during this project year, through Pembrokeshire County Council Social Care, to provide enhanced transport opportunities for Unpaid Carers. We joined with the Royal Voluntary Service (Pembrokeshire) to enhance their Country Cars Service.



The funding provided the following enhancements to the Pembrokeshire Country Cars scheme:

- Unpaid Carers will be able to access a second journey per week. (Country Cars is usually limited to one journey per week). Additional journeys may also be approved in exceptional circumstances, at the Scheme Coordinator's discretion. N.B. This is always subject to the availability of volunteer drivers.
- Where unpaid Carers need to travel with the person that they care for on any Country Cars journey, the carer will travel free of charge. (Where the Carer is not travelling with the person that they care for, normal fares will apply).

Running from Jan to December the service provided 119 carer journeys and will continue through 2025 subject to further funding.

Fflecsi Pembrokeshire

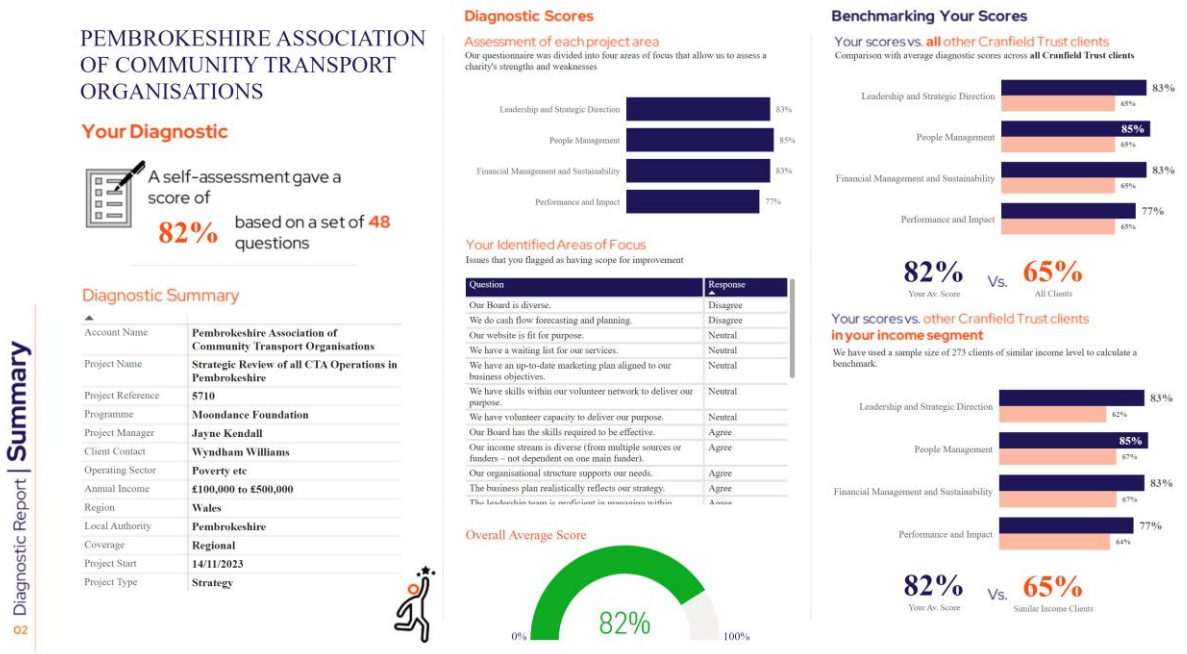
We continued to support Pembrokeshire County Council, Transport for Wales, and Pembrokeshire Voluntary Transport with the development and promotion of the Fflecsi Pembrokeshire service during 2024. This included promotion of the service and supporting service users and groups with bookings over an expanded area of operation, due to Pembrokeshire County Council converting former fixed bus routes into Fflecsi services in the Milford, Dale Peninsular and South Pembrokeshire areas. PCC provided further funding to incorporate Fflecsi promotion within our Outreach Programme.

Monitoring and Evaluation

We have started our Journey to Excellence by completing a diagnostic survey with the Cranfield Trust.

The J2E framework measures progress in four essential management areas:

- Leadership and strategic direction
- Financial management and sustainability
- People management and performance
- Identify strengths and areas for development



Their work with us will continue into 2025

- Pro bono consultancy project started at the end of February 2024.
- PACTO requested **guidance and support through the project's implementation stage.**
- **Internal Community Transport Organisations Review** – support with the consultation and strategic review process on how community transport services are structured and run in Pembrokeshire by consulting with the CT operators, passengers, community, service users, user groups, trustees, staff, volunteers, key stakeholders and partners.
- **Support with 'Organisation Health Checks Frameworks'** for CT organisations to ensure that they are providing the quality of service their service users need and that they have all the necessary processes, governance and operating models in place to ensure their organisation is in good shape for the future.
- Christopher Garlick appointed as the consultant volunteer – professionally qualified portfolio/programme consultant – Programme Assurance Consultant

Projects in 2024

Community Transport Transformation Project – Motability Foundation Fund

Project Manager – Wyndham Williams,

Accessible Car Coordinator - Damian Golden

Transport Connectors – Ruby Woods and Jo Hicks.

In the first year of the project, we have made significant progress in achieving certain project milestones and meeting objectives and KPIs. We have completed the most extensive public engagement CT consultation to have ever been held in Wales across Pembrokeshire. This included the delivery of over 100 face-to-face public engagement events, including eight CT workshops with several underrepresented community groups across the County. 700 responses to our passenger survey and 80 responses to our partner survey.

This valuable feedback and information alongside potential solutions that focus on passengers and their mobility needs and requirements was an opportunity to identify if CTOs are genuinely meeting the needs of passengers, particularly passengers with mobility needs. In addition to gaining insights into how services can be improved and making them more efficient, accessible, and user-friendly. The combination of information from the consultation and that data received from our CTOs, we now have a data set for Pembrokeshire's CT sector, which provides a solid foundation of quantitative and qualitative information, enabling us to make informed, strategic decisions throughout the project with our CTOs, partners, stakeholders and grant funders.

In 2022-23 Pembrokeshire had approximately 1,400 community transport passenger beneficiaries. In 2024, there have been 2,348 passengers beneficiaries, an increase of 68% showing the need for community transport is growing rapidly and 80%, on average, of these passenger beneficiaries have mobility needs. The number of trips on community transport services has increased by 13% in the last 12 months, with 50,855 completed since September 2023.

Since January 2024, there have been 210 new passenger referrals through our new Transport Connector service, of which 83% have extra mobility needs. Through strong partnerships working with CTOs, Third-sector, Pembrokeshire County Council and Hywel Dda Health Board, we've been able to exceed our target by 90%, 948 additional passenger beneficiaries accessing Community Transport services for the first time from a baseline of 1,400 beneficiaries previously.

We've also increased the number of passenger trips on dial-a-ride services by 53% with an additional 13,075 trips over the last year from a baseline of 2,055 per trips month to 3,144 trips per month on average, which has already exceeded our three-year target by 3%. Furthermore, we have over 1,475 passengers who frequently use this service by travelling over eight monthly trips, indicating a significant need for and dependence on this service.

We have developed a strategy to bring CTOs together to work towards an agreed-upon Pembrokeshire CT delivery model that focuses on passengers' needs and works together as one united and future-proof sector. Our recent workshop event highlighted the appetite and

commitment of CTOs to work together on succession planning, governance, sharing resources and standardising policies and procedures across the range of Pembrokeshire CT services.

Through hard work and commitment to CT data collection, we now have a wealth of rich data and information for the CT sector in Pembrokeshire. This will help us make strategic decisions related to the project and create a more robust data collection system that will be manageable for our CTOs in the future

The support and recognition for this project has been overwhelming. It has strong community support and engagement, indicating a broad backing base for the project from all levels.

We have a vast amount of learning to document and share with other community transport operators confronting similar issues regarding governance, standardisation, policies, success planning, volunteer recruitment and sustainability. The lessons we are learning and the solutions we are developing to overcome barriers and challenges within the project can only benefit the wider CT sector across the UK.

Foundations for Growth Project - UK Shared Prosperity Fund (UKSPF)

Funded by UK Government | Wedi ei ariannu gan Llywodraeth y DU

Project Manager – Ady Poole
Transport Connector – Alison Morgan
Development Officer – Jemma Sinclair
Liftsharing Coordinator – Toni Dorkings
Media & Marketing Officer – Tom Pritchard

The development of our **Transport Connector Service** was very successful. Recruiting a suitable candidate was essential. It was key in our plan to reach a new and wider audience around the County. The research and development of our Transport Gazetteer was undertaken by Alison Morgan which has provided an excellent tool in journey planning for Pembrokeshire.



Unfortunately, one member of staff, Jemma Sinclair (Community Transport Development Officer), left us at the end of August 2024. At that time there were only 4 months left of the project period, so we were not in a position to recruit a new member of staff. Elements of their role were picked up by the two remaining FTE i.e. net zero/low carbon feasibility study and development of travel training services to build people's confidence and skills to travel independently. Regrettably we had to put on hold our plans to assist, support and guide people around employment, life skills and education.

Having identified two feasibility studies for alternative fuel use to address our fleet carbon footprint we were able to

- Source an electric vehicle which has been placed for use with a local charity to enhance wellbeing and reduce isolation for veterans and those with mental health issues
- Secured funding to purchase a minibus and delivery infrastructure to use HVO (Hydrotreated Vegetable Oil) which has an 80% reduction in carbon emissions compared to diesel fuel.

Some Positive Impacts:

We assisted ***CLARBESTON ROAD AFC*** with a grant towards the transport costs for their Clarby Warriors Team their disability football squad.

Testimonial

'Clarbeston Road AFC received support from PACTO for transport for our disability football squad, comprising 39 players aged 10 to 58, to travel to festivals in which they take part approximately every month during the football season. As well as the social and physical benefits of playing in these festivals, travelling together is an important part of enhancing their socialising and bonding and is a highlight for many of them.
The increasing cost of coach travel was impacting on the club's ability to provide this and to attend every festival available to us. The support we received has allowed us to continue to provide this, and we are very grateful.
The process was quite clear and efficient and Ady Poole was very helpful at all stages'.

GDCT UKSPF Update

'6 journeys have been undertaken to date, since receiving support from PACTO and UKSPF.
All were wellbeing journeys, getting people out of home and reducing isolation especially over the Christmas period when isolation and loneliness is far greater than any other time of the year.
These trips enabled our passenger beneficiaries to meet with friends and to enjoy tea, coffee or a meal, something they would have been unable to do if we had not received this support.
We averaged 10 persons per journey
Average journey distance was 30-35 miles
80% of these passengers have disability or mobility issues two passengers were wheelchairs users'

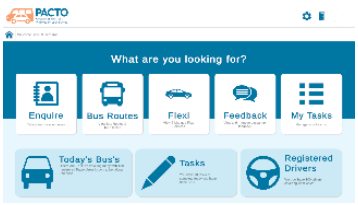
We are developing two different **software applications** which we will be in a position to trial and launch in 2025: -

- our workplace liftsharing app **Take Me Too Work!** We are in discussion with two major employers in Pembrokeshire to do this.



- our **Transport Gazetteer** to be converted to a digital platform (aka Gaz) to enable our Transport Connector Team to have instant access to the information they need to assist journey planning for service beneficiaries.

PACTO
Gyda chi ar eich taith
With you on your journey



Through this project we have been able to assist our Community Transport Organisations with funding for IT equipment, enhanced Dial a Ride Services, mobility equipment (e.g wheelchairs and ramps) and the coordination of services they provide.

As we are a grant dependant organisation access to financial support is essential to establish and maintain the key objectives of our Organisation.
The requirement to always provide a new project to gain funding is difficult especially when we need to ensure that the foundation of our organisation continues to support the staff who have amazing knowledge and expertise to deliver the services we provide.
The reality of losing staff at the end of a project is constant and it can be very hard to replace such expertise. The early period of a project is inevitably given over to training and familiarisation rather than hitting the ground running from day one. We need to consider income generation and increasing our Core Team to ensure skills and experience can be retained moving forward.

The legacy and longer-term impact of UKSPF means we have a Core Foundation Team who can continue the delivery of our county wide Outreach Programme to promote our Community Transport Organisations and inform and advise service users of all transport opportunities there are in Pembrokeshire.

Key Outcomes for the UKSPF Project included:

Number of organisations receiving grants (number of)	6
Number of organisations receiving non-financial support (number of)	8
Number of local events or activities supported (numerical value)	101
Number of people reached (number of)	2497
Number of people attending training sessions (number of)	188
Number of feasibility studies developed as a result of support (number of)	2
Number of enterprises receiving non-financial support (number of)	4
Number of socially excluded people accessing support (number of)	41
Number of people receiving support to sustain employment (number of)	49
Number of people supported to gain a qualification (number of)	8
Increased users of facilities/amenities (number of users)	1005
Improved perception of facility/infrastructure project (number of people)	2465

The number of projects arising from funded feasibility studies (number of projects)	2
Number of active or sustained participants in community groups as a result of support (number of participants)	40
People gaining a qualification or completing a course following support (number of people)	84
Number of people gaining qualifications, licences and skills (number of people)	124

Social Media and Marketing

Our Social Media presence has measurably increased following our rebranding at the beginning of the year. We have built up a strong community which sees people regularly engaging in the comments section and also messaging us directly, which means they see us as somewhere they can rely on to get the information they need.



The PACTO website was identified as an area for improvement so with the assistance of Web Adept we have been able to start development of fresher, more modern, inclusive and interactive web pages which will be launched in 2025.

FINANCIAL REVIEW

Principal funding sources

The charity's main sources of funding during 2024 were Pembrokeshire County Council, the Motability Foundation, the UK Shared Prosperity Fund, the Postcode Lottery and the Welsh Government's Regional Integrated Fund (RIF, via Pembrokeshire Association of Voluntary Services).

Total incoming resources were £538,314 (2023 £333,673). Resources expended during the year were £429,970 (2023 £206,137) resulting in a surplus of £108,344 (2023 surplus £127,536).

Restricted funds amount to £294,581 (2023 £231,588) and unrestricted to £124,064 (2023 £78,713) giving total funds as at 31 December 2024 of £418,645 (2023 £301,301).

Reserves policy

A reserves policy for the organisation has been formally agreed, in line with the recommended practice of the Charity Commission. In current circumstances, the Board recognises the need to build adequate reserves for the organisation realised through sound management of available resources, making sensible provision for the future and to cover any deficit in funds for activities for which future funding may not be secured. Trustees are pro-actively working to ensure that reserves are maintained at the required level and monitor this position on a regular basis.

It is established that the general reserves take into account at least three months' overheads / running costs; provision against the risk of funding being reclaimed by funders; sufficient funds to cover any deficit in resources for restricted projects or for core activity which may not be

funded in the future; and sufficient working capital to finance cashflow shortfalls anticipated for any restricted project or programme. For 2022, the minimum required level of unrestricted surplus reserves was £35,000. For 2023 the level was increased to £80,000. The level of reserves is reviewed annually by the Board.

FUTURE PLANS

PACTO has a duty to support, protect, preserve and develop transport opportunities for communities in Pembrokeshire.

Our priorities for 2025 are as follows:

Our Mission: To facilitate innovative transport solutions for everyone across Pembrokeshire.

- To work with our Community Transport operators to resolve transport challenges.
- To provide an extensive pool of knowledge and resources for our partners across the transport sector, present and future.
- To be courageous and bold in championing the voice of all service users to facilitate sector-leading transport solutions.
- To be recognised across Pembrokeshire and beyond as a household name in the Community Transport sector.

To work with CT operators, passengers, partner and support organisations and other stakeholders to review how community transport services are currently structured and delivered in Pembrokeshire, and to identify opportunities for the future.

To develop the social and human capital to underpin a strong Community Transport sector in Pembrokeshire ready to meet forthcoming challenges.

To implement and establish our Take Me Too Work! lift-sharing scheme and develop a plan for the future of the project.

To continue to manage the transport element of the PIVOT project, the Rapid Transport Service in support of Patient Discharge for Hywel Dda Health Board (NHS) in Pembrokeshire, in partnership with the Royal Voluntary Service, West Wales Care and Repair, Volunteering Matters and St Johns Ambulance.

To continue to deliver the gold standard MiDAS Training and WAV Car Driver assessments to drivers within the voluntary and community sector, schools and the local authority.

To seek and secure funding to strengthen and develop community transport operations in Pembrokeshire.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

All those charged with governance (directors or trustees), key management personnel and any individual or entity that has control of the charity as well as their spouses, domestic partners and dependents are related parties.

As PACTO is an umbrella organisation designed to provide support for its members, who may nominate a trustee to represent them on the board, transactions between the organisation and its members have not been disclosed separately. None of the individual organisations can control

the decisions of the board without the agreement of the other trustees. The members are charitable organisations and none of the trustees gain personally.

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. The Trustees maintain a risk register, which is reviewed at least quarterly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: 07825882 (England and Wales)

Registered Charity number: 1148810

Registered office

Dolwerdd
Bethesda
Narberth
SA67 8HF

Trustees / Directors

- CA Wilson (Chair)
- E Bingham (Vice Chair)
- M Harries (Treasurer)
- T Norman
- K Bradbury
- M Harvey

Independent Examiner

Bevan Buckland LLP Chartered Accountants

45 High Street

Haverfordwest

Pembrokeshire

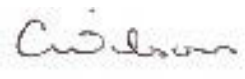
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COMMENCEMENT OF ACTIVITIES

The charitable company was incorporated on 27 October 2011 and began charitable activities 1 January 2012.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 24th September 2025 and signed on its behalf by:

Signature:  Print name: **CAROLINE WILSON** Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Independent examiner's report to the trustees of Pembrokeshire Association of Community Transport Organisations ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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
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 member of the Institute of Chartered Accountants in England and Wales, 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.

Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
Haverfordwest
SA61 2BP

Date: .....

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	41
Other trading activities	3	20,389	514,240	534,629	331,055
Investment income	4	3,685	-	3,685	2,577
Total		24,074	514,240	538,314	333,673
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		7,554	422,416	429,970	206,137
NET INCOME		16,520	91,824	108,344	127,536
Transfers between funds	15	28,831	(28,831)	-	-
Net movement in funds		45,351	62,993	108,344	127,536
RECONCILIATION OF FUNDS					
Total funds brought forward		78,713	231,588	310,301	182,765
TOTAL FUNDS CARRIED FORWARD		124,064	294,581	418,645	310,301

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	-	125,996	125,996	-
CURRENT ASSETS					
Debtors	12	11,211	35,385	46,596	33,125
Cash at bank and in hand		114,268	141,161	255,429	286,857
		125,479	176,546	302,025	319,982
CREDITORS					
Amounts falling due within one year	13	(1,413)	(7,963)	(9,376)	(9,681)
NET CURRENT ASSETS		124,066	168,583	292,649	310,301
TOTAL ASSETS LESS CURRENT LIABILITIES		124,066	294,579	418,645	310,301
NET ASSETS		124,066	294,579	418,645	310,301
FUNDS	15				
Unrestricted funds				124,066	78,713
Restricted funds				294,579	231,588
TOTAL FUNDS				418,645	310,301

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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 financial statements were approved by the Board of Trustees and authorised for issue on 24 September 2025 and were signed on its behalf by:



C A Wilson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

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

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

Income
Income is recognised when the Charity has entitlement to the funds, any performance conditions attached the the item (s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the Statement of Financial activities.

Donations and grants are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the Charity is entitled to the funds, the income is deferred and not recognised until i t is probable that the that those conditions will be fulfilled in the reporting period.

Interest on deposits held is included when receivable and the amount can be measured reliably by the Charity which is normally upon notification of the interest paid or by the bank.

Expenditure
All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs 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 the resources.

Support costs are made up of administration and management, finance costs and governance costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the Charity.

Tangible fixed assets
Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided to write off the cost less estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Motor vehicles	-	20% straight line
Office equipment	-	25% straight line

Taxation
The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

Fund accounting
Unrestricted funds - these are funds which can be used in accordance with the Charity's charitable objects at the discretion of the Trustees.

Designated funds - these funds are set aside by the Trustees out of unrestricted funds for specific purposes.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds - these are funds received for undertaking an activity specified by the donor.

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.

Going concern
The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

Debtors
Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid net of any discounts due. Accrued income is included at best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash in hand and demand deposits that are readily convertible to a known amount of cash and are subject to an insignificant risk to changes in value.

Creditors
Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments
The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Leased assets: the Charity as lessor
The motor vehicles owned by the Charity are provided on free leases to local organisations in Pembrokeshire for the provision of community transport services. These organisations have the responsibility of the day to day running of these vehicles including insurance and maintenance.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	-	41

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Grants	514,240	311,692
Training fees	19,691	17,038
Project management fee	-	2,325
Miscellaneous income	698	-
	534,629	331,055

continued...

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	3,685	2,577

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	424,138	5,832	429,970

6. SUPPORT COSTS

	Management
	£
Charitable activities	5,832

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	31,499	5,997

8. TRUSTEES' REMUNERATION AND BENEFITS

	2024	**2023**
	£	**£**
Honorarium	540	540
Expenses paid	434	174
	974	714

Trustees are entitled to the re-imbursement of expenses necessary incurred on Charity business. 1 trustee was was re-imbursed for expenses incurred during the ordinary course of the Charity business (2023 - 1).

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	228,336	105,172
Other pension costs	4,776	4,006
	233,112	109,178

The total key management personnel remuneration benefits during the year were £30,390 (£2023 2 27,916).

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

	2024	2023
Community Transport Development Officer	1	1
Training Coordinator	1	-
Project Officers	1	1
Manager	1	1
Project Assistants	6	3
	10	6

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40	1	41
Other trading activities	19,363	311,692	331,055
Investment income	2,577	-	2,577
Total	21,980	311,693	333,673
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,076	205,061	206,137
NET INCOME	20,904	106,632	127,536
Transfers between funds	14,534	(14,534)	-
Net movement in funds	35,438	92,098	127,536
RECONCILIATION OF FUNDS			
Total funds brought forward	43,274	139,491	182,765
TOTAL FUNDS CARRIED FORWARD	78,712	231,589	310,301

11. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2024	247,729	1,769	249,498
Additions	157,495	-	157,495
Disposals	(183,773)	-	(183,773)
At 31 December 2024	221,451	1,769	223,220
DEPRECIATION			
At 1 January 2024	247,729	1,769	249,498
Charge for year	31,499	-	31,499
Eliminated on disposal	(183,773)	-	(183,773)
At 31 December 2024	95,455	1,769	97,224
NET BOOK VALUE			
At 31 December 2024	125,996	-	125,996
At 31 December 2023	-	-	-

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Debtors	45,084	31,934
Prepayments	1,512	1,191
	46,596	33,125

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Suppliers	1,614	557
Social security and other taxes	4,115	3,475
Other creditors	3,647	5,649
	9,376	9,681

14. LEASING AGREEMENTS

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

	2024	2023
	£	£
Within one year	11,900	9,782
Between one and five years	5,950	17,850
	17,850	27,632

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	Transfers between funds	At 31.12.24
	£	£	£	£
Unrestricted funds				
General fund	78,713	16,522	28,831	124,066
Restricted funds				
PCC	(12,917)	1,322	11,595	-
PIVOT	4,941	3,700	(113)	8,528
RCDF Welsh Government	5	-	(5)	-
Lottery Take me Too	46,355	(1,569)	(44,786)	-
Welsh Government Volunteering Pembs Project	650	-	(650)	-
Postcode Lottery Grant	30,000	(3,150)	(3,977)	22,873
Motability Foundation	156,285	84,705	5,618	246,608
UK Shared Prosperity Fund	(74)	11,360	3,487	14,773
PCC Carers Transport Grant	6,343	(4,546)	-	1,797
	231,588	91,822	(28,831)	294,579
TOTAL FUNDS	310,301	108,344	-	418,645

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,074	(7,552)	16,522
Restricted funds			
PCC	43,509	(42,187)	1,322
PIVOT	31,960	(28,260)	3,700
Lottery Take me Too	-	(1,569)	(1,569)
Postcode Lottery Grant	-	(3,150)	(3,150)
Motability Foundation	242,760	(158,055)	84,705
UK Shared Prosperity Fund	196,011	(184,651)	11,360
PCC Carers Transport Grant	-	(4,546)	(4,546)
	514,240	(422,418)	91,822
TOTAL FUNDS	538,314	(429,970)	108,344

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	43,274	20,905	14,534	78,713
Restricted funds				
PCC	-	(12,917)	-	(12,917)
PIVOT	2,582	2,359	-	4,941
Big Lottery Bus Buddies	3,526	(3,576)	50	-
RCDF Welsh Government	6,002	(5,997)	-	5
Lottery Take me Too	112,147	(65,792)	-	46,355
WCVA Voluntary Services Grant	6,653	-	(6,653)	-
CTA Winter Pressures	7,931	-	(7,931)	-
Welsh Government Volunteering Pembs Project	650	-	-	650
Postcode Lottery Grant	-	30,000	-	30,000
Motability Foundation	-	156,285	-	156,285
UK Shared Prosperity Fund	-	(74)	-	(74)
PCC Carers Transport Grant	-	6,343	-	6,343
	139,491	106,631	(14,534)	231,588
TOTAL FUNDS	182,765	127,536	-	310,301

continued...

15. 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	21,980	(1,075)	20,905
Restricted funds			
PCC	39,631	(52,548)	(12,917)
PIVOT	40,280	(37,921)	2,359
Big Lottery Bus Buddies	-	(3,576)	(3,576)
RCDF Welsh Government	-	(5,997)	(5,997)
Lottery Take me Too	-	(65,792)	(65,792)
Postcode Lottery Grant	30,000	-	30,000
Motability Foundation	177,957	(21,672)	156,285
UK Shared Prosperity Fund	17,460	(17,534)	(74)
PCC Carers Transport Grant	6,365	(22)	6,343
	311,693	(205,062)	106,631
TOTAL FUNDS	333,673	(206,137)	127,536

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	43,274	37,427	43,365	124,066
Restricted funds				
PCC	-	(11,595)	11,595	-
PIVOT	2,582	6,059	(113)	8,528
Big Lottery Bus Buddies	3,526	(3,576)	50	-
RCDF Welsh Government	6,002	(5,997)	(5)	-
Lottery Take me Too	112,147	(67,361)	(44,786)	-
WCVA Voluntary Services Grant	6,653	-	(6,653)	-
CTA Winter Pressures	7,931	-	(7,931)	-
Welsh Government Volunteering Pembs Project	650	-	(650)	-
Postcode Lottery Grant	-	26,850	(3,977)	22,873
Motability Foundation	-	240,990	5,618	246,608
UK Shared Prosperity Fund	-	11,286	3,487	14,773
PCC Carers Transport Grant	-	1,797	-	1,797
	139,491	198,453	(43,365)	294,579
TOTAL FUNDS	182,765	235,880	-	418,645

continued...

15. 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	46,054	(8,627)	37,427
Restricted funds			
PCC	83,140	(94,735)	(11,595)
PIVOT	72,240	(66,181)	6,059
Big Lottery Bus Buddies	-	(3,576)	(3,576)
RCDF Welsh Government	-	(5,997)	(5,997)
Lottery Take me Too	-	(67,361)	(67,361)
Postcode Lottery Grant	30,000	(3,150)	26,850
Motability Foundation	420,717	(179,727)	240,990
UK Shared Prosperity Fund	213,471	(202,185)	11,286
PCC Carers Transport Grant	6,365	(4,568)	1,797
	825,933	(627,480)	198,453
TOTAL FUNDS	871,987	(636,107)	235,880

PURPOSE OF RESTRICTED FUNDS

Pembrokeshire County Council - the Core Fund grant from Pembrokeshire County Council is for the promotion of community transport within the county of Pembrokeshire. To work on behalf of the voluntary sector, in partnership with the Council and other statutory and commercial bodies to:

- jointly develop Community Transport strategy, policy and practice
  contribute to the development of a comprehensive integrated network of accessible community
- transport throughout Pembrokeshire, for the benefit of all residents regardless of age.

PIVOT - this fund is provided by Hywel Dda Health Board to help prevent unnecessary admissions to hospital and to reduce intervention required from statutory agencies, by providing home-based low-level prevention and reablement services and by PACTO with the Royal Voluntary Service (Pembrokeshire) providing rapid transport on discharge or to urgent appointments.

Lottery Take me Too - this funding was provided to match people who need transport with someone who is going their way, and is happy to give them a lift. Take Me Too! is a small part of a growing global journey sharing movement.

Postcode Lottery Fund - this grant was received for the continued support of community transport services.

Motability Foundation - this grant is to allow PACTO to work, in the first year, with CT operators, passengers, partner and support organisations and other stakeholders to review how community transport services are currently structured and delivered in Pembrokeshire, and to identify opportunities for the future. The second and third years of the project will allow the implementation of the changes which have been identified. The funding will also provide for 2 new wheelchair accessible cars, 3 second-hand accessible cars, and 4 second-hand accessible minibuses. (A mixture of replacement vehicles and fleet enhancements).

UK Shared Prosperity Fund - this grant is to develop the social and human capital to underpin a strong Community Transport sector in Pembrokeshire ready to meet forthcoming challenges, such as the reshaping of conventional public transport networks under financial pressure, and the transition towards a zero carbon future. Developing a Transport Connector service to support people to identify and access the transport options that best meet their needs, support Community Transport operators to build the foundations to confidently and sustainably grow their services, and further develop community lift-sharing options with a focus on assisting with travel to work, groups and events.

Pembrokeshire County Council - this grant was awarded under the Access for Carers in Public and Community Transport Schemes and is designed to provide community transport for carers.

continued...

15. MOVEMENT IN FUNDS - continued

Transfers between funds

With the agreement of funders, any remaining balance on project completion is moved into our unrestricted reserves and used to support PACTO's Charitable activities. In 2024 this included the following projects; RCDF Welsh Government, Lottery Take Me Too, WG Volunteering Pembs Project. In agreement with Pembrokeshire County Council historic underspend of our core grant is moved into Unrestricted Funds'.

16. EMPLOYEE BENEFIT OBLIGATIONS

The Charity contributes to a defined contribution pension scheme. The scheme assets are held separately to those of the Charity in an independently administered fund. The cost to the Charity amounted to £4,776 (2023 £4,006) of which £nil (2022=3 £nil) was outstanding at the year end.

17. RELATED PARTY DISCLOSURES

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

18. MEMBER'S GUARANTEE

The charity is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £10 per member.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	41
Other trading activities		
Grants	514,240	311,692
Training fees	19,691	17,038
Project management fee	-	2,325
Miscellaneous income	698	-
	534,629	331,055
Investment income		
Deposit account interest	3,685	2,577
Total incoming resources	538,314	333,673
EXPENDITURE		
Charitable activities		
Wages	227,362	104,458
Employers pension	4,776	4,006
Telephone	6,048	2,438
Postage and stationery	834	184
Advertising and publicity	11,414	3,862
Office running costs	14,673	4,228
Travel and subsistence	15,975	15,233
Meetings	3,767	1,216
Travel support	3,270	8,260
Vehicle running costs	4,861	573
Training	15,760	1,911
Vehicle hire	1,153	340
Computer and internet	12,594	2,028
IT Development	19,288	23,275
Recruitment	159	111
Project management	17,848	18,925
Grants made	22,568	-
Equipment purchases	5,683	3,448
Professional and consultancy	4,606	-
Motor vehicles	31,499	5,997
	424,138	200,493
Support costs		
Management		
Trustees' expenses	434	174
Trustees' honorarium	540	540
Independent examination fee	2,289	2,489
Insurance	1,593	1,514
Payroll and membership	912	854
Sundry	-	13
Bank charges	64	60
	5,832	5,644
Total resources expended	429,970	206,137
Net income	108,344	127,536

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales - Charity number 1148810

Accounts

REGISTERED COMPANY NUMBER: 07825882 (England and Wales)
REGISTERED CHARITY NUMBER: 1148810

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

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PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 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 December 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

Objectives and aims

PACTO's charitable objects are specifically restricted to the following:

To promote charitable and voluntary organisations involved in the provision of community transport within Pembrokeshire in particular but not exclusively, by the provision of information, training, advice and support.

Community Transport (CT) is defined as "free or low cost transport for persons in need by reason of old age, youth, disability, poverty or for persons living in geographically isolated areas with no, or limited public transport".

Charities are organisations, which are established for exclusively charitable purposes in accordance with the laws of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory organisations.

Public Benefit

The trustees have had due regard to Charity Commission guidance on Public Benefit and this annual report of PACTO's activities clearly demonstrates that these objects are being fully met. We continue to provide a range of services to charitable and voluntary organisations involved in the provision of community transport.

Volunteers

The average number of volunteers involved regularly on PACTO business was 17.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Whilst services are now largely back to 'normal', we continue to see an impact on people's confidence to travel, particularly amongst those who are elderly and vulnerable. This provides both challenges and opportunities for PACTO and Pembrokeshire's community transport operators.

Take Me Too Project

We started this project year halfway through a yearlong marketing plan, identifying appropriate locations, venues, organisations and stakeholders to assist the relaunch of the Project, which was in June 2022. A new recruitment drive began to build the driver database, which is key to the success of the project, supported through Social Media, Press Release and Outreach sessions.

It became very clear that we were still suffering the legacy of the Pandemic and the cost of living crisis as people changed their travelling habits.

We undertook a public survey which ran through June to 18th July resulting in 460 responses.

Here are some of the data results: -

How often do you or other members of your household have difficulty getting somewhere you want or need to go due to lack of transport?

Answer Choice	Response Percent	Response Total
1. Never	29.1%	132
2. Rarely (a few times a year)	37.1%	168
3. Sometimes (every month)	21.2%	96
4. Often (every week)	12.4%	56
5. Don't know	0.2%	1

The majority of people who responded don't have transport difficulties, probably reflective of the wider population
People who often have difficulty with transport seem more likely to be older (75+ or younger 18-34)

During a typical month, which of the following forms of transport do you use? Please select all that apply

Answer Choice	Response Percent	Response Total
1. Personal or household car/van/motor cycle	91.6%	415
2. Public Transport e.g bus or train	28.3%	128
3. Taxi	10.4%	47
4. Bicycle (including e-bike)	9.5%	43
5. Community Transport, e.g Dial-a-Ride, Country Cars, Pembrokeshire Voluntary Transport	3.5%	16
6. Shared car club	0.4%	2
7. Informal lift sharing with close family and friends	33.8%	153
8. Formal lift share scheme e.g organised by a work-place or other group	1.8%	8

The majority of responders have access to Personal or household car/van/motorcycle
Approx. 34% engage in informal lift sharing with friends or close family
Only 1.8% engage in a formal lift sharing scheme e.g. organised by a work place or other group whereas a lot more used Public Transport 28.3%

What do you feel are the main barriers to lift sharing with 'Take Me Too!'? Please order these in terms of their importance

Answer Choice	Total Score	Overall Rank
1. Needing to plan ahead to request or share a journey	2108	1
2. I feel uneasy relying on someone else when i need to make an important journey	2092	2
3. Lack of flexibility once you have arranged a lift share	2010	3
4. I am worried about the potential commitment	1973	4
5. I wouldn't want to share with a stranger	1780	5
6. Potential effort needed to sign up to the scheme	1395	6
7. My vehicle is not suitable	1309	7
8. Technical issues using an app/website	1296	8
9. I don't feel there are any barriers	707	9
Is there anything else you feel may be a barrier?		80

Over 80 comments were made by responders at least 20 of which related to safety aspects

Have increases in the 'Cost of Living' changed your travel habits? Please select all that apply

Answer Choice	Response Percent	Response Total
1 I am more likely to combine journeys into one trip than make several over the week (for example shopping and an appointment)	56.5%	183
2 I am more likely to consider lift sharing with a friend/family member/colleague	37.0%	120
3 I am more likely to consider lift sharing with a scheme like 'Take Me Too!	21.9%	71
4 I make fewer unnecessary journeys	61.4%	199
5 I am more likely to consider using public transport	17.0%	55
6 I have given up my vehicle/reduced the number of vehicles within the household	4.3%	14
7 I have tried to reduce fuel bills by driving in an efficient manner/using a more fuel efficient vehicle	29.6%	96
8 I haven't made any changes	23.1%	75

75% of people have made some changes to their travel habits as a result of cost of living challenges.

Combining journeys and fewer journeys mean it is less likely that people would use TM2.

Unfortunately, that is how the Take Me Too! Project came to a close at the end of December 2023, with the emphasis now on exploring Take Me Too Work! workplace liftsharing and attending events liftsharing as the focus under UKSPF funding.

PIVOT (Pembrokeshire Integrated Voluntary Organisations Team) Project -
We have continued to manage the transport element of the PIVOT project, which is delivered by Royal Voluntary Service (RVS) volunteer drivers. The PIVOT project aims to prevent unnecessary admissions to hospital and to reduce the intervention required from statutory agencies, by providing home-based low-level prevention and reablement support. Other partners in the project include Pembrokeshire Association of Voluntary Services, British Red Cross and West Wales Care & Repair. PIVOT is funded by the Welsh Government Regional Integration Fund (RIF).

A team of around 20 RVS volunteers, working on a rota, provide transport and settling at home for people with no other suitable means of getting home. Transport is available 365 days a year.

The mainstream PIVOT transport service is operated by volunteers using their own cars. We also secured further RIF funding to provide a dedicated wheelchair accessible service as part of the PIVOT scheme, allowing us to accept journeys for patients who are wheelchair users or who find it difficult to transfer into/out of an ordinary car. We continued to run this WAV service using a team of dedicated RVS drivers and use of Pembrokeshire Voluntary Transport's Wheelchair Accessible Cars. PACTO assisted with the coordination of the WAV service from November to March 2024.

Overall, PIVOT provided 567 standard car journeys and 54 wheelchair accessible car journeys during 2023 (This compared with 423 journeys and 32 wheelchair accessible car journeys in 2022).

Unpaid Carers Support
We were fortunate to obtain funding, during this project year, through Pembrokeshire County Council to provide enhanced transport opportunities for Unpaid Carers. We joined with the Royal Voluntary Service (Pembrokeshire) to enhance their Country Cars Service. The funding provided the following enhancements to the Pembrokeshire Country Cars scheme:

- Unpaid Carers will be able to access a second journey per week. (Country Cars is usually limited to one journey per week). Additional journeys may also be approved in exceptional circumstances, at the Scheme Coordinator's discretion. N.B. This is always subject to the availability of volunteer drivers.
- Where unpaid Carers need to travel with the person that they care for on any Country Cars journey, the carer will travel free of charge. (Where the Carer is not travelling with the person that they care for, normal fares will apply).

Running from July to December the service provided 40 carer journeys and will continue through 2024.

Fflecsi Pembrokeshire
We continued to support Transport for Wales, Pembrokeshire County Council and Pembrokeshire Voluntary Transport with the development and promotion of the Fflecsi Pembrokeshire service during 2023. This included promotion of the service and supporting service users and groups with bookings over an expanded area of operation, due to Pembrokeshire County Council converting former fixed bus routes into Fflecsi services in the Milford, Dale Peninsular and South Pembrokeshire areas.

Over the year, the Fflecsi service as a whole in Pembrokeshire carried 38,280 passenger journeys and was used by over 2500 individuals. The NW Pembrokeshire Zone, operated by PVT, provided 9,765 passenger journeys (12,757 including the children carried on the school run which forms part of the service) - this represents an increase of 13% on 2022. The service is used by a wide range of passengers, including people travelling to work, visitors to the area, and children. In 2023, fare-paying passengers continued to make up over 50% of passengers on the Fflecsi service, in marked contrast to more traditional community transport services, where nearly all passengers are concessionary bus pass holders.

Training
Routine Minibus Driver Awareness Scheme (MiDAS) training activity continued throughout the year. In 2023, we delivered 241 driver assessments (compared with 168 in 2022).

We also assisted Pembrokeshire County Council by providing Bus Safety training to school pupils as part of the Crucial Crew programme for upper primary school pupils held in November 2023.

Publicity and Promotion
We continued to play an important role in promoting and publicising Pembrokeshire's community transport services ,during our Outreach Programme in 2023, attending in excess of 80 events and venues throughout the year. This was evidenced by the increase of service users for all our CT Organsisation.

Guidance and Support for Community Transport Operators
PACTO provided a range of specific support to CT operators during 2023.

Representation
During 2023, PACTO staff sat on Transport for Wales' Integrated Responsive Transport National Programme Board (and the Project Board for the Pembrokeshire IRT pilot), Pembrokeshire Greenways, the Regional Healthy Travel Charter Stakeholder/Steering Group, the Day Opportunities Forum and the Keep Well Keep Warm partnership Steering Group.

PACTO presented a "lightening talk" at the CTA Wales conference in Aberystwyth on 15/03/23. We also represented the local Community Transport sector on many third sector networks coordinated by Pembrokeshire Association of Voluntary Services.

Monitoring and Evaluation
PACTO is proud to hold the Trusted Charity Quality Mark at Level 1, which was awarded in September 2018.

Staff Changes & New Projects in 2023
In November PACTO said goodbye to Debbie Johnson who had been our Development Officer since 2004. We wish her well for the future. We successfully recruited a new General Manager - Adrienne Poole - who started in that roll on October 2023 working alongside Debbie for a smooth handover.

It was Debbie's expertise that saw PACTO successfully bidding for and being awarded, in September, a significant three-year funding investment to transform community transport in Pembrokeshire by the Motability Foundation.

Community Transport Transformation Project
The objectives of the Community Transport Transformation Project are as follows:
" By end of Year 1, to have a clearly defined CT delivery model which demonstrates better coordination of the resources we have, to better meet the needs of our passengers.
" By end of the project, to support at least 500 passengers to access community transport services in Pembrokeshire for the first time.
" To triple the number of passenger journeys by wheelchair accessible car over the course of three years.
" To increase the number of passenger journeys on dial-a-ride services by 50% over the course of three years.
" To recruit 30 new wheelchair accessible car volunteers by the end of the project.
" To embed travel support/confidence building for people with extra mobility needs within the Pembrokeshire Community Hub, supporting at least 300 people by end of the project.
The funding will provide for 2 new wheelchair accessible cars, 3 second-hand accessible cars, and 4 second-hand accessible minibuses. (A mixture of replacement vehicles and fleet enhancements).
During the first year of the project, we will be working with CT operators, passengers, partner and support organisations and other stakeholders to review how community transport services are currently structured and delivered in Pembrokeshire, and to identify opportunities for the future. The second and third years of the project will allow the implementation of the changes which have been identified. Where 'quick wins' are identified in the first year of the project, we will be able to respond to those opportunities more quickly.

We have recruited the following people:

Project Manager - Wyndham Williams,

Accessible Car Coordinator - Damian Golden and
Transport Connectors - Ruby Woods and Jo Hicks.

We were also successful in being awarded access to funds through the UK Shared Prosperity Fund (UKSPF) for our Foundations for Growth Project.

This project will develop the social and human capital to underpin a strong Community Transport sector in Pembrokeshire ready to meet forthcoming challenges, such as the reshaping of conventional public transport networks under financial pressure, and the transition towards a zero carbon future.

We will develop a Transport Connector service to support people to identify and access the transport options that best meet their needs, support Community Transport operators to build the foundations to confidently and sustainably grow their services, and further develop community lift-sharing options with a focus on assisting with travel to work, groups and events.

Working closely with the Pembrokeshire Community Hub team, the Transport Connector will work with individuals who are having difficulty accessing employment, training, services activities or events, due to lack of transport or due to barriers accessing transport due to mobility issues caused by physical and sensory impairments, mental health, learning disabilities or other difficulties. The Transport Connector will work with beneficiaries to help them to identify and access solutions for their transport needs. This will be responsive to the needs of the individual and might include: providing information and advice about public and community transport and active travel options; helping to facilitate lift sharing; helping with the logistics of journey planning; liaising with transport operators, employers, activity organisers etc. around the individual's access needs to build a solution that will work for them; providing travel training and support to build confidence to travel independently. The Transport Connector will also work with groups and organisations that support people who experience transport barriers to provide information, advice and general travel training, in order to better support their users and increase the knowledge and skills of their staff and volunteers.

The project will support Community Transport operators across Pembrokeshire to be able to better respond to emerging opportunities, needs and gaps in the transport network, and to plan for future transition to a low carbon fleet. This will include:

" A Community Transport Development Officer to support and advise Community Transport operators, community groups and local communities on issues such as operational management, fleet planning, and the development and expansion of community transport services. This will add much needed capacity to the support PACTO can offer at a time when the need for a strong community transport sector is greater than ever due to the growing vulnerability of the mainstream public transport network.
" Training for staff and volunteers.
" IT Infrastructure to expand access to booking and scheduling systems, such as the Via Operations Centre which underpins Fflecsi services (this would include driver equipment and licensing fees).
" Vehicle enhancements to allow for these developments - e.g. fitting of ticket machine infrastructure to community minibuses to enable them to operate registered flexible bus services.
" Running costs for extended services. This could be in new areas or allow us to trial ways to flexibly increase capacity in existing service area zones (e.g. to respond to events by providing additional transport capacity).
" A feasibility study into the opportunity of working together with community energy organisations and projects on a community-based transition to low carbon fleet. This will look at experiences elsewhere in Wales and the UK as well as develop and foster links between Pembrokeshire's CT and community energy sectors.
" We will build on our community lift sharing project, Take Me Too! This project was funded by the National Lottery Community Fund to develop lift sharing to support people in rural communities without access to other transport options. The project comes to an end in December 2023. SPF funding will enable us to develop the next phase of the project, building on lessons learned to date. In particular, we have identified the opportunity to further explore and develop liftsharing for travel to work and travel to events and groups. We have been approached by local employers such as Bluestone and Hywel Dda Health Board who have identified the opportunity for lift-sharing to support their staff and organisation, but who need support to develop a solution that will work for them. This element of the project will involve supporting employers, groups and event organisers to understand, develop and implement appropriate liftsharing solutions for their organisation, using the tools and experience that we developed through Take Me Too!

The project manager is Ady Poole and to deliver this project we have recruited the following:

Transport Connector - Alison Morgan
Development Officer - Jemma Sinclair
Liftsharing Coordinator - Toni Dorkings
Media & Marketing Officer - Tom Pritchard

As our Team has grown we have found the need to establish our own Office premises which are based at The Old School Estate, Station Road, Narberth. Our landlords are PLANED.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Principal funding sources

The charity's main sources of funding during 2023 were the National Lottery Community Fund, Pembrokeshire County Council, and the Welsh Government's Regional Integrated Fund (RIF, via Pembrokeshire Association of Voluntary Services).

Total incoming resources were £333,673 (2022 £145,940). Resources expended during the year were £206,137 (2022 £183,773) resulting in a surplus of £127,536 (2022 (deficit) of £37,833).

Restricted funds amount to £231,588 (2022 £139,491) and unrestricted to £78,713 (2022 £43,274) giving total reserves as at 31 December 2023 of £310,301 (2022 £1,822,765).

Reserves policy

A reserves policy for the organisation has been formally agreed, in line with the recommended practice of the Charity Commission. In current circumstances, the Board recognises the need to build adequate reserves for the organisation realised through sound management of available resources, making sensible provision for the future and to cover any deficit in funds for activities for which future funding may not be secured. Trustees are pro-actively working to ensure that reserves are maintained at the required level and monitor this position on a regular basis.

It is established that the general reserves take into account at least three months' overheads / running costs; provision against the risk of funding being reclaimed by funders; sufficient funds to cover any deficit in resources for restricted projects or for core activity which may not be funded in the future; and sufficient working capital to finance cashflow shortfalls anticipated for any restricted project or programme. For 2022, the minimum required level of unrestricted surplus reserves was £35,000. For 2023 the level was increased to £80,000. The level of reserves is reviewed annually by the Board.

FUTURE PLANS

Our PACTO priorities for 2024 are as follows:

Our Mission: To facilitate innovative transport solutions for everyone across Pembrokeshire.

" To work with our Community Transport operators to resolve transport challenges.

" To provide an extensive pool of knowledge and resources for our partners across the transport sector, present and future.

" To be courageous and bold in championing the voice of all service users to facilitate sector-leading transport solutions.

" To be recognised across Pembrokeshire and beyond as a household name in the Community Transport sector.

To work with CT operators, passengers, partner and support organisations and other stakeholders to review how community transport services are currently structured and delivered in Pembrokeshire, and to identify opportunities for the future.

To develop the social and human capital to underpin a strong Community Transport sector in Pembrokeshire ready to meet forthcoming challenges.

To develop and establish our Take Me Too Work! lift-sharing scheme and develop a plan for the future of the project after funding through UKSPF ends in December 2024.

To continue to manage the transport element of the PIVOT project, extended to end August 2024, and to lead on the tender process to manage future provision of the Rapid Transport Service in support of Patient Discharge for Hywel Dda Health Board (NHS) in Pembrokeshire from September 1st 2024.

To continue to deliver MiDAS Training and WAV Car Driver assessments to drivers within the voluntary and community sector, schools and the local authority.

To seek and secure funding to strengthen and develop community transport operations in Pembrokeshire.

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.

Recruitment and appointment of new trustees

In line with our Memorandum and Articles of Association, our members in 2023 were Pembrokeshire Voluntary Transport, Preseli Rural Transport Association, Manorbier Community Transport, Narberth and District Community and Sports Association (who run the Bloomfield Bus), Royal Voluntary Service (who run Pembrokeshire Country Cars) and Volunteering Matters. Each organisation is entitled to have one representative on the Board of Trustees. Individuals can also be members and the Board has the power to co-opt additional Trustees where necessary.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure
Chairperson: Caroline Wilson
Vice-Chairperson: Emma Bingham
Treasurer - Michelle Harries

PACTO employed 5 members of staff during 2023:

Debbie Johnson, Manager: Craig Morgan, Training Co-ordinator: Adrienne Poole - Take Me Too! Project Co-ordinator: ruby Woods - Take Me Too! Project Assistant: Jo Hicks - Marketing Assistant.

This grew to 8 in November:

Ady Poole - General Manager; Wyndham Williams - Project Manager; CraigMorgan - Training Co-ordinator; Ruby Woods - TMT! Assistant; Jo Hicks - Marketing; Jemma Sinclair - Development Officer; Damian Golden - Vehcile Co-ordinator; Alison Morgan - Transport Connector.

Induction and training of new trustees
Trustees follow an induction programme as recommended by the Charity Commission. Trustees attend training courses provided by PAVS where appropriate.

Related parties
All those charged with governance (directors or trustees), key management personnel and any individual or entity that has control of the charity as well as their spouses, domestic partners and dependents are related parties.
As PACTO is an umbrella organisation designed to provide support for its members, who nominate a trustee to represent them on the board, transactions between the organisation and its members have not been disclosed separately. None of the individual organisations can control the decisions of the board without the agreement of the other trustees. The members are charitable organisations and none of the trustees gain personally.

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. The Trustees maintain a risk register, which is reviewed at least quarterly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07825882 (England and Wales)

Registered Charity number
1148810

Registered office
Dolwerdd
Bethesda
Narbeth
Pembrokeshire
SA67 8HF

Trustees
Trustee Directors

C A Wilson
E Bingham
J Perkins (withdrew November 2023)
M Harries
T Norman
D Golden (withdrew October 2023)

Independent Examiner
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

COMMENCEMENT OF ACTIVITIES
The charitable company was incorporated on 27 October 2011 and began charitable activities 1 January 2012.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 10-9-2024 and signed on its behalf by:

Caroline Wilson
Caroline Wilson (Sep 10, 2024 08:39 GMT+1)

C A Wilson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Independent examiner's report to the trustees of Pembrokeshire Association of Community Transport Organisations ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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
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 member of the Institute of Chartered Accountants in England and Wales, 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.

Alun Evans.

Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
Haverfordwest
SA61 2BP

Date: 10.9.2024

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40	-	40	-
Other trading activities	2	19,364	311,692	331,056	145,101
Investment income	3	2,577	-	2,577	839
Total		21,981	311,692	333,673	145,940
EXPENDITURE ON					
Charitable activities					
Charitable activities		1,076	205,061	206,137	183,773
NET INCOME/(EXPENDITURE)		20,905	106,631	127,536	(37,833)
Transfers between funds	11	14,534	(14,534)	-	-
Net movement in funds		35,439	92,097	127,536	(37,833)
RECONCILIATION OF FUNDS					
Total funds brought forward		43,274	139,491	182,765	220,598
TOTAL FUNDS CARRIED FORWARD		78,713	231,588	310,301	182,765

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF COMMUNITY
TRANSPORT ORGANISATIONS (REGISTERED NUMBER: 07825882)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	8	-	-	-	5,997
CURRENT ASSETS					
Debtors	9	6,687	26,438	33,125	13,391
Cash at bank and in hand		73,744	213,113	286,857	179,851
		80,431	239,551	319,982	193,242
CREDITORS					
Amounts falling due within one year	10	(1,718)	(7,963)	(9,681)	(16,474)
NET CURRENT ASSETS		78,713	231,588	310,301	176,768
TOTAL ASSETS LESS CURRENT LIABILITIES		78,713	231,588	310,301	182,765
NET ASSETS		78,713	231,588	310,301	182,765
FUNDS	11				
Unrestricted funds				78,713	43,274
Restricted funds				231,588	139,491
TOTAL FUNDS				310,301	182,765

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

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 10.9.2024 and were signed on its behalf by:

Caroline Wilson
Caroline Wilson (Sep 10, 2024 08:39 GMT+1)

C A Wilson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

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

Motor vehicles	- 20%	on cost
Computer equipment	- 25%	on cost

Assets over £150 are capitalised and impairment reviews are carried out annually.

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...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Preparation of the accounts on a going concern basis
The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Grants	311,692	129,455
Training fees	17,039	12,338
Project management fee	2,325	200
Consultancy	-	3,075
Transfer of funds	-	33
	331,056	145,101

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	2,577	839

4. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Depreciation - owned assets	5,997	13,812

5. TRUSTEES' REMUNERATION AND BENEFITS

	2023	2022
	£	£
Trustees' expenses	174	256
Trustees' fees	540	525
	714	781

The treasurer was paid an honorarium of £540 during the year.

Trustees' expenses

	2023	2022
	£	£
Trustees' expenses	174	256

Payments were made to one trustee to reimburse expenses incurred on behalf of the charity.

continued...

6. STAFF COSTS

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

	2023	2022
Community Transport Development Officer	1	1
Project Officers	1	1
Manager	1	1
Project Assistants	3	3
	6	6

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Other trading activities	15,646	129,455	145,101
Investment income	839	-	839
Total	16,485	129,455	145,940
EXPENDITURE ON			
Charitable activities			
Charitable activities	34,677	149,096	183,773
NET INCOME/(EXPENDITURE)	(18,192)	(19,641)	(37,833)
Transfers between funds	22,889	(22,889)	-
Net movement in funds	4,697	(42,530)	(37,833)
RECONCILIATION OF FUNDS			
Total funds brought forward	38,577	182,021	220,598
TOTAL FUNDS CARRIED FORWARD	43,274	139,491	182,765

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2023 and 31 December 2023	247,729	1,769	249,498
DEPRECIATION			
At 1 January 2023	241,732	1,769	243,501
Charge for year	5,997	-	5,997
At 31 December 2023	247,729	1,769	249,498
NET BOOK VALUE			
At 31 December 2023	-	-	-
At 31 December 2022	5,997	-	5,997

The Motor Vehicles owned by PACTO are provided on free loan to local organisations in Pembrokeshire for the provision of community transport services. These organisations take all day to day responsibility for insuring and operating the vehicles.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Debtors	33,125	13,391

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Suppliers	557	14,454
Social security and other taxes	3,475	-
Other creditors	5,649	2,020
	9,681	16,474

11. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	43,274	20,905	14,534	78,713
Restricted funds				
PCC	-	(12,917)	-	(12,917)
PIVOT	2,582	2,359	-	4,941
Big Lottery Bus Buddies	3,526	(3,576)	50	-
RCDF Welsh Government	6,002	(5,997)	-	5
Lottery Take me Too	112,147	(65,792)	-	46,355
WCVA Voluntary Services Grant	6,653	-	(6,653)	-
CTA Winter Pressures	7,931	-	(7,931)	-
Welsh Government Volunteering Pembs Project	650	-	-	650
Postcode Lottery Grant	-	30,000	-	30,000
Motability Foundation	-	156,285	-	156,285
UK Shared Prosperity Fund	-	(74)	-	(74)
PCC Carers Transport Grant	-	6,343	-	6,343
	139,491	106,631	(14,534)	231,588
TOTAL FUNDS	182,765	127,536	-	310,301

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,981	(1,076)	20,905
Restricted funds			
PCC	39,631	(52,548)	(12,917)
PIVOT	40,280	(37,921)	2,359
Big Lottery Bus Buddies	-	(3,576)	(3,576)
RCDF Welsh Government	-	(5,997)	(5,997)
Lottery Take me Too	-	(65,792)	(65,792)
Postcode Lottery Grant	30,000	-	30,000
Motability Foundation	177,957	(21,672)	156,285
UK Shared Prosperity Fund	17,460	(17,534)	(74)
PCC Carers Transport Grant	6,365	(22)	6,343
	311,693	(205,062)	106,631
TOTAL FUNDS	333,673	(206,137)	127,536

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	35,947	16,271	(8,944)	43,274
PCC	2,630	-	(2,630)	-
Bus Buddies	-	(34,463)	34,463	-
	38,577	(18,192)	22,889	43,274
Restricted funds				
PCC	21,308	(3,158)	(18,150)	-
Town Rider	12,070	(260)	(11,810)	-
PIVOT	4,670	(2,088)	-	2,582
CT Vehicle replacement fund	6,051	-	(6,051)	-
Big Lottery Bus Buddies	12,344	(8,818)	-	3,526
RCDF Welsh Government	13,763	(13,812)	6,051	6,002
Lottery Take me Too	85,276	26,871	-	112,147
Volunteer Recruitment Campaign	(7,076)	-	7,076	-
PAVS Supporting Community Action Fund	(33)	-	33	-
WCVA Voluntary Services Grant	6,653	-	-	6,653
CTA Winter Pressures	18,175	(10,244)	-	7,931
Learning Disability Innovation	7,818	(7,780)	(38)	-
Welsh Government Volunteering Pembs Project	1,002	(352)	-	650
	182,021	(19,641)	(22,889)	139,491
TOTAL FUNDS	220,598	(37,833)	-	182,765

continued...

11. 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	16,452	(181)	16,271
Bus Buddies	33	(34,496)	(34,463)
	16,485	(34,677)	(18,192)
Restricted funds			
PCC	39,788	(42,946)	(3,158)
Town Rider	-	(260)	(260)
PIVOT	29,013	(31,101)	(2,088)
Big Lottery Bus Buddies	-	(8,818)	(8,818)
RCDF Welsh Government	-	(13,812)	(13,812)
Lottery Take me Too	65,657	(38,786)	26,871
CTA Winter Pressures	-	(10,244)	(10,244)
Learning Disability Innovation	(5,003)	(2,777)	(7,780)
Welsh Government Volunteering Pembs Project	-	(352)	(352)
	129,455	(149,096)	(19,641)
TOTAL FUNDS	145,940	(183,773)	(37,833)

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

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	35,947	37,176	5,590	78,713
PCC	2,630	-	(2,630)	-
Bus Buddies	-	(34,463)	34,463	-
	38,577	2,713	37,423	78,713
Restricted funds				
PCC	21,308	(16,075)	(18,150)	(12,917)
Town Rider	12,070	(260)	(11,810)	-
PIVOT	4,670	271	-	4,941
CT Vehicle replacement fund	6,051	-	(6,051)	-
Big Lottery Bus Buddies	12,344	(12,394)	50	-
RCDF Welsh Government	13,763	(19,809)	6,051	5
Lottery Take me Too	85,276	(38,921)	-	46,355
Volunteer Recruitment Campaign	(7,076)	-	7,076	-
PAVS Supporting Community Action Fund	(33)	-	33	-
WCVA Voluntary Services Grant	6,653	-	(6,653)	-
CTA Winter Pressures	18,175	(10,244)	(7,931)	-
Learning Disability Innovation	7,818	(7,780)	(38)	-
Welsh Government Volunteering Pembs Project	1,002	(352)	-	650
Postcode Lottery Grant	-	30,000	-	30,000
Motability Foundation	-	156,285	-	156,285
UK Shared Prosperity Fund	-	(74)	-	(74)
PCC Carers Transport Grant	-	6,343	-	6,343
	182,021	86,990	(37,423)	231,588
TOTAL FUNDS	220,598	89,703	-	310,301

continued...

11. 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	38,432	(1,256)	37,176
Bus Buddies	33	(34,496)	(34,463)
	38,465	(35,752)	2,713
Restricted funds			
PCC	79,419	(95,494)	(16,075)
Town Rider	-	(260)	(260)
PIVOT	69,293	(69,022)	271
Big Lottery Bus Buddies	-	(12,394)	(12,394)
RCDF Welsh Government	-	(19,809)	(19,809)
Lottery Take me Too	65,657	(104,578)	(38,921)
CTA Winter Pressures	-	(10,244)	(10,244)
Learning Disability Innovation	(5,003)	(2,777)	(7,780)
Welsh Government Volunteering Pembs Project	-	(352)	(352)
Postcode Lottery Grant	30,000	-	30,000
Motability Foundation	177,957	(21,672)	156,285
UK Shared Prosperity Fund	17,460	(17,534)	(74)
PCC Carers Transport Grant	6,365	(22)	6,343
	441,148	(354,158)	86,990
TOTAL FUNDS	479,613	(389,910)	89,703

Transfers between funds

With the agreement of funders, any remaining balance on project completion is moved into our unrestricted reserves and used to support PACTO's general charitable activities. In 2023, this included the following projects: WCVA Voluntary Services Grant and CTA Winter Pressures.. In addition, with the agreement of Pembrokeshire County Council, historic underspend of our core grant, was designated, along with unrestricted funds, to continue the Bus Buddies service after the end of the original grant funded project.

12. EMPLOYEE BENEFIT OBLIGATIONS

The Charity contributes to a defined contribution pension scheme. The scheme assets are held separately to those of the Charity in an independently administered fund. The cost to the Charity amounted to £4,006 (2022 £5,098) of which £nil (2022 £nil) was outstanding at the year end.

13. RELATED PARTY DISCLOSURES

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

continued...

14. MEMBER'S GUARANTEE

The charity is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £10 per member.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	-
Donations	40	-
	40	-
Other trading activities		
Grants	311,692	129,455
Training fees	17,039	12,338
Project management fee	2,325	200
Consultancy	-	3,075
Transfer of funds	-	33
	331,056	145,101
Investment income		
Deposit account interest	2,577	839
Total incoming resources	333,673	145,940
EXPENDITURE		
Charitable activities		
Wages	104,458	103,898
Pensions	4,006	5,098
Telephone	2,438	2,104
Postage and stationery	184	515
Advertising	3,862	2,267
Sundries	4,228	301
Travel and subsistence	15,233	9,403
Meetings	1,216	1,370
Subcontract transport	8,260	12,095
Vehicle maintenance	573	665
Training	1,911	236
Vehicle hire	340	723
Computer and internet	2,028	6,344
IT Development	23,275	-
Recruitment	111	114
Project management	18,925	20,010
Equipment purchases	3,448	-
Motor vehicles	5,997	13,812
	200,493	178,955
Support costs		
Management		
Trustees' expenses	174	-
Trustees' honorarium	540	525
Trustees' expenses	-	256
Translation	-	85
Accounts	2,489	2,078
Insurance	1,514	884
Payroll and membership	854	866
Sundry	13	13
Carried forward	5,584	4,707

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	2023	2022
	£	£
Management		
Brought forward	5,584	4,707
Bank charges	60	81
Consultancy fees	-	30
	5,644	4,818
Total resources expended	206,137	183,773
Net income/(expenditure)	127,536	(37,833)

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales - Charity number 1148810

Accounts

REGISTERED COMPANY NUMBER: 07825882 (England and Wales)
REGISTERED CHARITY NUMBER: 1148810

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PEMBROKESHIRE ASSOCIATION OF COMMUNITY
TRANSPORT ORGANISATIONS

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FOR THE YEAR ENDED 31 DECEMBER 2022

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PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 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 December 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

Objectives and aims

PACTO's charitable objects are specifically restricted to the following:

To promote charitable and voluntary organisations involved in the provision of community transport within Pembrokeshire in particular but not exclusively, by the provision of information, training, advice and support.

Community Transport (CT) is defined as "free or low cost transport for persons in need by reason of old age, youth, disability, poverty or for persons living in geographically isolated areas with no, or limited public transport".

Charities are organisations, which are established for exclusively charitable purposes in accordance with the laws of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory organisations.

Public Benefit

The trustees have had due regard to Charity Commission guidance on Public Benefit and this annual report of PACTO's activities clearly demonstrates that these objects are being fully met. We continue to provide a range of services to charitable and voluntary organisations involved in the provision of community transport.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This was the first full year of operations following the COVID pandemic and, whilst services are now largely back to 'normal', we continue to see an impact on people's confidence to travel, particularly amongst those who are elderly and vulnerable. This provides both challenges and opportunities for PACTO and Pembrokeshire's community transport operators.

Bus Buddy Project

Our Pembrokeshire Bus Buddies project came to an end in 2022. The project helped people who needed extra support to use public and community transport services and was funded by the National Lottery Community Fund until 30 June 2022, and thereafter through PACTO core funding until 31 December 2022.

Overall, we exceeded our target for the number of service users assisted. We supported people to make journeys that would otherwise have been difficult or impossible, and demonstrated the need for more holistic support around journeys: helping people with logistics and planning before they travel, to prepare for their journey on the day, and support while they are out-and-about if needed. We have shown that all these issues are as key to service users' ability to travel as support during the actual journey itself. The Bus Buddies approach is a simple intervention that makes a huge difference in allowing people to live their life as independently as possible and preventing loneliness and encouraging wellbeing.

Throughout the project we have been surprised by the complexity of the referrals that we have received. We have assisted service users with a wide range of physical mobility needs, mental health difficulties and emotional support requirements.

COVID clearly severely affected the project, overall passenger numbers on public and community transport has still not recovered from the pandemic, and as a result the number of actual journeys that the project supported was less than planned. However, in the aftermath of the COVID pandemic, the need for Bus Buddies support is greater than ever.

As the Bus Buddies project has come to a close, we have worked with the Pembrokeshire Community Hub, run by Pembrokeshire Association of Voluntary Services, and their team of "Community Connectors" to embed the initial referral pathway for Bus Buddies into the "what matters" conversation that the community connectors have with the people that they support, and we have been working with Volunteering Matters to embed support for people to get out and about within the roles of the team of community support volunteers that they having working within the Community Hub. Green Dragon Bus (the community transport operator that operates the majority of dial-a-ride services in Pembrokeshire) has adopted a number of Bus Buddy volunteers who were active supporting passengers on their services.

During the lifetime of the project, 840 people received practical assistance, including 472 who received practical assistance to renew their bus pass. Over 10,000 journeys were made with Bus Buddy assistance and 130 people were supported to use public and community transport services for the first time. In total, the project recruited 45 volunteers

Take Me Too Project

Following the hiatus caused by COVID, we were finally able to relaunch Take Me Too! during this project year. The scheme has had a very warm reception from stakeholders and communities, but building a strong base of signed-up users is proving challenging.

We relaunched the website in June 2022 with the App launched in August.

A new recruitment drive began to build the driver database, which is key to the success of the project, supported through Social Media, Press Release and Outreach sessions.

We developed a yearlong marketing plan, identifying appropriate locations, venues, organisations and stakeholders to assist with the relaunch of the Project, recruitment drive for both drivers and passengers for Community Liftsharing, the engagement of Event Organisers and identifying larger scale local employers for workplace liftsharing.

PIVOT Project

We have continued to manage the transport element of the PIVOT project, which is delivered by Royal Voluntary Service (RVS) volunteer drivers. The PIVOT project aims to prevent unnecessary admissions to hospital and to reduce the intervention required from statutory agencies, by providing home-based low-level prevention and reablement support. Other partners in the project include Pembrokeshire Association of Voluntary Services, British Red Cross and West Wales Care & Repair. PIVOT is funded by the Welsh Government Regional Integration Fund (RIF).

A team of around 20 RVS volunteers, working on a rota, provide transport and settling at home for people with no other suitable means of getting home. Transport is available 365 days a year.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The mainstream PIVOT transport service is operated by volunteers using their own cars. During the first part of 2022 we benefitted from additional funding through the Community Transport Association's Welsh Government-funded Winter Pressures scheme. This funding enabled us to trial a dedicated wheelchair accessible service as part of the PIVOT scheme, allowing us to accept journeys for patients who are wheelchair users or who find it difficult to transfer into/out of an ordinary car. We ran this service from January to June 2022 using a team of dedicated drivers and sole use of one of Pembrokeshire Voluntary Transport's Wheelchair Accessible Cars during the late afternoon/early evening.
The pilot showed the potential for the service, and the need to develop a more flexible and cost effective offer, using a team of volunteer drivers and ad hoc use of the car throughout the day, in response to demand, rather than restricted to set hours. This was implemented on a trial basis as part of the core PIVOT service during the remainder of 2022.
Overall, PIVOT provided 423 journeys during 2022, including 32 wheelchair accessible car journeys (This compared with 429 journeys in 2021).

Flecsi Pembrokeshire

We continued to support Transport for Wales, Pembrokeshire County Council and Pembrokeshire Voluntary Transport with the development and promotion of the Fflecsi Pembrokeshire service during 2022. This included support PVT with recruitment and induction of a new service Coordinator, promotion of the service, and supporting service users and groups with bookings.
Over 2,000 new rider accounts were created during 2022 and over the year, and the Fflecsi service operated by PVT carried 8,609 passenger journeys (11,403 including the children carried on the school run which forms part of the service) - this represents an increase of 220% on 2021. The service is used by a wide range of passengers, including people travelling to work, visitors to the area, and children. In 2022, fare-paying passengers continued to make up over 50% of passengers on the Fflecsi service, in marked contrast to more traditional community transport services, where nearly all passengers are concessionary bus pass holders.

Community Transport Fleet Enhancements

As local operators start to consider the transition to low carbon emission vehicles, we organised a demonstration of an electric wheelchair accessible car, operated by Dolen Teifi.

Training

Routine Minibus Driver Awareness Scheme (MiDAS) training activity continued throughout the year. In 2022, we delivered 168 driver assessments (compared with 161 in 2021).
We also assisted Pembrokeshire County Council by providing Bus Safety training to school pupils as part of the Crucial Crew programme for upper primary school pupils held in November 2022.

Volunteer Recruitment

In the early part of 2021, we were delighted to have the opportunity to be part of the Volunteering for Pembrokeshire programme, coordinated by Pembrokeshire Association of Voluntary Services and funded by the Welsh Government. This short-term funding enabled us to create Driver Welcome packs, develop new training videos and to offer free Minibus Driver Awareness training to volunteers.

Easier to Read Timetables Project

We have been working in partnership with Pembrokeshire County Council, Hywel Dda Health Board's Learning Disabilities service and Learning Disability Champions from Pembrokeshire People First, to improve the way that Easy-Read format bus timetables are produced, funded through a grant from the Learning Disabilities Innovation Fund.
The project is creating a new computer system to enable timetables to be automatically updated when services change, and to allow people to customise their own Easy-Read timetables by selecting the bus stops and times that they wish to view.
We are in the process of updating the database of bus stop photographs so that the new system can be launched.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

ACHIEVEMENT AND PERFORMANCE

Publicity and Promotion

We continued to play an important role in promoting and publicising Pembrokeshire's community transport services during 2022.

- Maintaining our website and social media feeds. By the end of 2022, the PACTO Facebook page had 435 followers and Take Me Too! Facebook page had 495 followers. During 2021, our social media posts achieved a reach of over 82,000 and prompted over 5,700 interactions (likes, comments, clicks and shares).
- Promoting the sector and raising awareness at events across the County and beyond. We were delighted to, once again, represent Pembrokeshire's community transport sector at a number of events across the County, which resumed in 2022 following COVID. This included the Pembrokeshire County Show, launch of the Pembrokeshire Community Hub, and many local events.

Community Transport Forum

No forum was held during 2022.

Guidance and Support for Community Transport Operators

PACTO provided a range of specific support to CT operators during 2022.

Representation

During 2022, PACTO staff sat on Transport for Wales' Integrated Responsive Transport National Programme Board (and the Project Board for the Pembrokeshire IRT pilot), Pembrokeshire Greenways, and the Keep Well Keep Warm partnership Steering Group. We also represented the local Community Transport sector on many third sector networks coordinated by Pembrokeshire Association of Voluntary Services.

Monitoring and Evaluation

PACTO is proud to hold the Trusted Charity Quality Mark at Level 1, which was awarded in September 2018.

FINANCIAL REVIEW

Principal funding sources

The charity's main sources of funding during 2022 were the National Lottery Community Fund, Pembrokeshire County Council, and the Welsh Government's Regional Integrated Fund (RIF, via Pembrokeshire Association of Voluntary Services).

Total incoming resources were £145,940 (2021 £216,213). Resources expended during the year were £183,773 (2021 £214,337) resulting in a deficit of £37,833 (2021 surplus of £1,876).

Restricted funds amount to £139,491 (2021 £182.021) and unrestricted to £43,274 (2021 £38,577) giving total reserves as at 31 December 2022 of £182,765 (2021 £220,598).

Reserves policy

A reserves policy for the organisation has been formally agreed, in line with the recommended practice of the Charity Commission. In current circumstances, the Board recognises the need to build adequate reserves for the organisation realised through sound management of available resources, making sensible provision for the future and to cover any deficit in funds for activities for which future funding may not be secured. Trustees are pro-actively working to ensure that reserves are maintained at the required level, and monitor this position on a regular basis.

It is established that the general reserves take into account at least three months' overheads / running costs; provision against the risk of funding being reclaimed by funders; sufficient funds to cover any deficit in resources for restricted projects or for core activity which may not be funded in the future; and sufficient working capital to finance cashflow shortfalls anticipated for any restricted project or programme. For 2022, the minimum required level of unrestricted surplus reserves is £35,000. The level of reserves is reviewed annually by the Board.

FUTURE PLANS

Our priorities for 2023 are as follows:
- To grow and establish our Take Me Too! lift-sharing scheme, and develop a plan for the future of the project after Lottery grant funding ends in January 2023.
- To continue to oversee the transport element of the PIVOT project, including developing a wheelchair accessible option for patients who find it difficult to access an ordinary car.
- To continue to deliver MiDAS Training and Car Driver assessments to drivers within the voluntary and community sector, schools and the local authority.
- To complete and launch Easier-to-Read timetables project.
- To work with the Pembrokeshire Community Hub to ensure people receive appropriate advice, signposting and support around public and community transport services, addressing transport barriers to accessing community services and activities. And to work with Volunteering Matters to embed learning from the Bus Buddies project in their community support volunteers team.
- To continue to provide responsive support and advice to all our members, and seek to promote and develop community transport services across the county.
- To continue to represent the sector at fora within Pembrokeshire and further afield, including proactively engaging with Transport for Wales' Fflecsi programme and Community Transport Association networks and projects.
- To seek and secure funding to strengthen and develop community transport operations in Pembrokeshire.

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.

Recruitment and appointment of new trustees

In line with our Memorandum and Articles of Association, our members in 2022 were Pembrokeshire Voluntary Transport, Preseli Rural Transport Association, Manorbier Community Transport, Narberth and District Community and Sports Association (who run the Bloomfield Bus), Royal Voluntary Service (who run Pembrokeshire Country Cars) and Volunteering Matters. Each organisation is entitled to have one representative on the Board of Trustees. Individuals can also be members and the Board has the power to co-opt additional Trustees where necessary.

Organisational structure

Chairperson: Caroline Wilson
Vice-Chairperson: Emma Bingham
Treasurer - Michelle Harries

PACTO employed 6 members of staff during 2022:

Debbie Johnson, Manager
Craig Morgan, Training Coordinator
Emma Lewis, Bus Buddies Project Coordinator
Adrienne Poole, Take Me Too! Project Coordinator
Kay Mathias, Bus Buddies Project Assistant (until 28/02/2022)
Ruby Woods, Take Me Too! Project Assistant

Induction and training of new trustees

Trustees follow an induction programme as recommended by the Charity Commission. Trustees attend training courses provided by PAVS where appropriate.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

All those charged with governance (directors or trustees), key management personnel and any individual or entity that has control of the charity as well as their spouses, domestic partners and dependents are related parties. Related party transactions are detailed in Note 14.

As PACTO is an umbrella organisation designed to provide support for its members, who nominate a trustee to represent them on the board, transactions between the organisation and its members have not been disclosed separately. None of the individual organisations can control the decisions of the board without the agreement of the other trustees. The members are charitable organisations and none of the trustees gain personally.

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. The Trustees maintain a risk register, which is reviewed at least quarterly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07825882 (England and Wales)

Registered Charity number
1148810

Registered office
Dolwerdd
Bethesda
Narbeth
Pembrokeshire
SA67 8HF

Trustees
Trustee Directors

R M L Evans
J Perkins
M Harries
M Peter
K Jasper
C A Wilson
E Bingham

Independent Examiner
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

COMMENCEMENT OF ACTIVITIES

The charitable company was incorporated on 27 October 2011 and began charitable activities 1 January 2012.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 4/9/23 and signed on its behalf by:

C A Wilson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Independent examiner's report to the trustees of Pembrokeshire Association of Community Transport Organisations ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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.

Alun Evans.

Alun Evans

Bevan Buckland LLP
Chartered Accountants
Haverfordwest
SA61 2BP

Date: 7 September 2023

PEMBROKESHIRE ASSOCIATION OF COMMUNITY
TRANSPORT ORGANISATIONS

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	208
Other trading activities	2	15,646	129,455	145,101	215,652
Investment income	3	839	-	839	353
Total		16,485	129,455	145,940	216,213
EXPENDITURE ON					
Charitable activities					
PCC		-	42,946	42,946	44,029
Core funds		181	-	181	7,906
Town Rider		-	260	260	-
PIVOT Intermediate Care		-	31,101	31,101	26,967
Big Lottery Bus Buddies		-	8,818	8,818	34,995
RCDF Welsh Government		-	13,812	13,812	38,889
Lottery Take Me Too		-	38,786	38,786	18,263
Volunteer Recruitment Campaign		-	-	-	25,842
CTA Winter Pressures		-	10,244	10,244	1,653
Learning Disability Innovation		-	2,777	2,777	2,155
Welsh Government Volunteering Pembs Project		-	352	352	13,638
Bus Buddies		34,496	-	34,496	-
Total		34,677	149,096	183,773	214,337
NET INCOME/(EXPENDITURE)		(18,192)	(19,641)	(37,833)	1,876
Transfers between funds	11	22,889	(22,889)	-	-
Net movement in funds		4,697	(42,530)	(37,833)	1,876
RECONCILIATION OF FUNDS					
Total funds brought forward		38,577	182,021	220,598	218,722
TOTAL FUNDS CARRIED FORWARD		43,274	139,491	182,765	220,598

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF COMMUNITY
TRANSPORT ORGANISATIONS (REGISTERED NUMBER: 07825882)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	8	-	5,997	5,997	19,809
CURRENT ASSETS					
Debtors	9	-	13,391	13,391	2,145
Cash at bank		43,274	136,577	179,851	203,907
		43,274	149,968	193,242	206,052
CREDITORS					
Amounts falling due within one year	10	-	(16,474)	(16,474)	(5,263)
NET CURRENT ASSETS		43,274	133,494	176,768	200,789
TOTAL ASSETS LESS CURRENT LIABILITIES		43,274	139,491	182,765	220,598
NET ASSETS		43,274	139,491	182,765	220,598
FUNDS	11				
Unrestricted funds				43,274	38,577
Restricted funds				139,491	182,021
TOTAL FUNDS				182,765	220,598

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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

continued...

STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 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 4/9/23 and were signed on its behalf by:

C A Wilson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 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.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

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

Motor vehicles	-	20% on cost
Computer equipment	-	25% on cost

Assets over £150 are capitalised and impairment reviews are carried out annually.

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.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
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.

Preparation of the accounts on a going concern basis
The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Grants	129,455	194,891
Training fees	12,338	15,500
Project management fee	200	5,261
Consultancy	3,075	-
Transfer of funds	33	-
	145,101	215,652

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	839	353

4. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	13,812	38,889

continued...

5. TRUSTEES' REMUNERATION AND BENEFITS

	2022	2021
	£	£
Trustees' fees	525	500

The treasurer is paid an honorarium of £500 per annum.

Trustees' expenses

	2022	2021
	£	£
Trustees' expenses	256	130

Payments were made to one trustee to reimburse expenses incurred on behalf of the charity.

6. STAFF COSTS

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

	2022	2021
Community Transport Development Officer	1	1
Project Officers	1	1
Manager	1	1
Project Assistants	3	3
	6	6

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35	173	208
Other trading activities	13,011	202,641	215,652
Investment income	353	-	353
Total	13,399	202,814	216,213
EXPENDITURE ON			
Charitable activities			
PCC	-	44,029	44,029
Core funds	7,906	-	7,906
PIVOT Intermediate Care	-	26,967	26,967
Big Lottery Bus Buddies	-	34,995	34,995
RCDF Welsh Government	-	38,889	38,889
Lottery Take Me Too	-	18,263	18,263
Volunteer Recruitment Campaign	-	25,842	25,842
CTA Winter Pressures	-	1,653	1,653
Learning Disability Innovation	-	2,155	2,155

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Welsh Government Volunteering Pembs Project	-	13,638	13,638
Total	7,906	206,431	214,337
NET INCOME/(EXPENDITURE)	5,493	(3,617)	1,876
Transfers between funds	(48)	48	-
Net movement in funds	5,445	(3,569)	1,876
RECONCILIATION OF FUNDS			
Total funds brought forward	33,132	185,590	218,722
TOTAL FUNDS CARRIED FORWARD	38,577	182,021	220,598

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	247,729	1,769	249,498
DEPRECIATION			
At 1 January 2022	227,920	1,769	229,689
Charge for year	13,812	-	13,812
At 31 December 2022	241,732	1,769	243,501
NET BOOK VALUE			
At 31 December 2022	5,997	-	5,997
At 31 December 2021	19,809	-	19,809

The Motor Vehicles owned by PACTO are provided on free loan to local organisations in Pembrokeshire for the provision of community transport services. These organisations take all day to day responsibility for insuring and operating the vehicles.

continued...

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Debtors	13,391	2,145

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Suppliers	14,454	3,341
Other creditors	2,020	1,922
	16,474	5,263

11. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	35,947	16,271	(8,944)	43,274
PCC	2,630	-	(2,630)	-
Bus Buddies	-	(34,463)	34,463	-
	38,577	(18,192)	22,889	43,274
Restricted funds				
PCC	21,308	(3,158)	(18,150)	-
Town Rider	12,070	(260)	(11,810)	-
PIVOT	4,670	(2,088)	-	2,582
CT Vehicle replacement fund	6,051	-	(6,051)	-
Big Lottery Bus Buddies	12,344	(8,818)	-	3,526
RCDF Welsh Government	13,763	(13,812)	6,051	6,002
Lottery Take me Too	85,276	26,871	-	112,147
Volunteer Recruitment Campaign	(7,076)	-	7,076	-
PAVS Supporting Community Action Fund	(33)	-	33	-
WCVA Voluntary Services Grant	6,653	-	-	6,653
CTA Winter Pressures	18,175	(10,244)	-	7,931
Learning Disability Innovation	7,818	(7,780)	(38)	-
Welsh Government Volunteering Pembs Project	1,002	(352)	-	650
	182,021	(19,641)	(22,889)	139,491
TOTAL FUNDS	220,598	(37,833)	-	182,765

continued...

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,452	(181)	16,271
Bus Buddies	33	(34,496)	(34,463)
	16,485	(34,677)	(18,192)
Restricted funds			
PCC	39,788	(42,946)	(3,158)
Town Rider	-	(260)	(260)
PIVOT	29,013	(31,101)	(2,088)
Big Lottery Bus Buddies	-	(8,818)	(8,818)
RCDF Welsh Government	-	(13,812)	(13,812)
Lottery Take me Too	65,657	(38,786)	26,871
CTA Winter Pressures	-	(10,244)	(10,244)
Learning Disability Innovation	(5,003)	(2,777)	(7,780)
Welsh Government Volunteering Pembs Project	-	(352)	(352)
	129,455	(149,096)	(19,641)
TOTAL FUNDS	145,940	(183,773)	(37,833)

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	30,502	5,493	(48)	35,947
PCC	2,630	-	-	2,630
	33,132	5,493	(48)	38,577
Restricted funds				
PCC	16,292	5,016	-	21,308
Town Rider	12,070	-	-	12,070
PIVOT	5,464	(794)	-	4,670
CT Vehicle replacement fund	6,051	-	-	6,051
Big Lottery Bus Buddies	17,521	(5,177)	-	12,344
RCDF Welsh Government	52,652	(38,889)	-	13,763
Lottery Take me Too	50,154	35,122	-	85,276
Volunteer Recruitment Campaign	(7,076)	-	-	(7,076)
PAVS Supporting Community Action Fund	(33)	-	-	(33)
WCVA Voluntary Services Grant	32,495	(25,842)	-	6,653
General Fund	-	(48)	48	-
CTA Winter Pressures	-	18,175	-	18,175
Learning Disability Innovation	-	7,818	-	7,818
Welsh Government Volunteering Pembs Project	-	1,002	-	1,002
	185,590	(3,617)	48	182,021
TOTAL FUNDS	218,722	1,876	-	220,598

continued...

11. 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	13,399	(7,906)	5,493
Restricted funds			
PCC	49,077	(44,061)	5,016
PIVOT	26,173	(26,967)	(794)
Big Lottery Bus Buddies	29,818	(34,995)	(5,177)
RCDF Welsh Government	-	(38,889)	(38,889)
Lottery Take me Too	53,353	(18,231)	35,122
WCVA Voluntary Services Grant	-	(25,842)	(25,842)
General Fund	1,280	(1,328)	(48)
CTA Winter Pressures	18,500	(325)	18,175
Learning Disability Innovation	9,973	(2,155)	7,818
Welsh Government Volunteering Pembs Project	14,640	(13,638)	1,002
	202,814	(206,431)	(3,617)
TOTAL FUNDS	216,213	(214,337)	1,876

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	30,502	21,764	(8,992)	43,274
PCC	2,630	-	(2,630)	-
Bus Buddies	-	(34,463)	34,463	-
	33,132	(12,699)	22,841	43,274
Restricted funds				
PCC	16,292	1,858	(18,150)	-
Town Rider	12,070	(260)	(11,810)	-
PIVOT	5,464	(2,882)	-	2,582
CT Vehicle replacement fund	6,051	-	(6,051)	-
Big Lottery Bus Buddies	17,521	(13,995)	-	3,526
RCDF Welsh Government	52,652	(52,701)	6,051	6,002
Lottery Take me Too	50,154	61,993	-	112,147
Volunteer Recruitment Campaign	(7,076)	-	7,076	-
PAVS Supporting Community Action Fund	(33)	-	33	-
WCVA Voluntary Services Grant	32,495	(25,842)	-	6,653
General Fund	-	(48)	48	-
CTA Winter Pressures	-	7,931	-	7,931
Learning Disability Innovation	-	38	(38)	-
Welsh Government Volunteering Pembs Project	-	650	-	650
	185,590	(23,258)	(22,841)	139,491
TOTAL FUNDS	218,722	(35,957)	-	182,765

continued...

11. 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	29,851	(8,087)	21,764
Bus Buddies	33	(34,496)	(34,463)
	29,884	(42,583)	(12,699)
Restricted funds			
PCC	88,865	(87,007)	1,858
Town Rider	-	(260)	(260)
PIVOT	55,186	(58,068)	(2,882)
Big Lottery Bus Buddies	29,818	(43,813)	(13,995)
RCDF Welsh Government	-	(52,701)	(52,701)
Lottery Take me Too	119,010	(57,017)	61,993
WCVA Voluntary Services Grant	-	(25,842)	(25,842)
General Fund	1,280	(1,328)	(48)
CTA Winter Pressures	18,500	(10,569)	7,931
Learning Disability Innovation	4,970	(4,932)	38
Welsh Government Volunteering Pembs Project	14,640	(13,990)	650
	332,269	(355,527)	(23,258)
TOTAL FUNDS	362,153	(398,110)	(35,957)

Transfers between funds

With the agreement of funders, any remaining balance on project completion is moved into our unrestricted reserves and used to support PACTO's general charitable activities. In 2022, this included the following projects: Town Rider, Volunteer Recruitment Campaign, and Learning Disability Innovation Fund. In addition, with the agreement of Pembrokeshire County Council, historic underspend of our core grant, was designated, along with unrestricted funds, to continue the Bus Buddies service after the end of the original grant funded project.

12. EMPLOYEE BENEFIT OBLIGATIONS

The Charity contributes to a defined contribution pension scheme. The scheme assets are held separately to those of the Charity in an independently administered fund. The cost to the Charity amounted to £5,098 (2021 £4,983) of which £nil (2021 £nil) was outstanding at the year end.

continued...

13. CONTINGENT LIABILITIES

The following fixed assets have been purchased with public grant funding. The grant providers reserve the right to monitor the assets for 5 years. The grant is treated as restricted funds which is reduced over the useful life of the asset. The closing fund at 31 December 2022 is £17,289.

Plant and machinery at cost	£
2017 laptops purchased through Big Lottery Funding until 31.07.21	450
2017 vehicles purchased through Welsh Government Rural Development programme until 30.06.23	125,391
Total	125,841

14. RELATED PARTY DISCLOSURES

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

15. MEMBER'S GUARANTEE

The charity is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £10 per member.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	208
Other trading activities		
Grants	129,455	194,891
Training fees	12,338	15,500
Project management fee	200	5,261
Consultancy	3,075	-
Transfer of funds	33	-
	145,101	215,652
Investment income		
Deposit account interest	839	353
Total incoming resources	145,940	216,213
EXPENDITURE		
Charitable activities		
Wages	103,898	81,572
Pensions	5,098	4,983
Telephone	2,104	1,516
Postage and stationery	515	2,842
Advertising	2,267	7,922
Sundries	301	84
Travel and subsistence	9,403	9,892
Meetings	1,370	433
Subcontract transport	12,095	12,243
Vehicle maintenance	665	3,685
Training	236	10,972
Vehicle hire	723	921
Computer and internet	6,344	2,605
Recruitment	114	20
Project management	20,010	21,341
Equipment rental	-	150
PPE and cleaning supplies	-	6,690
Motor vehicles	13,812	38,889
	178,955	206,760
Support costs		
Management		
Trustees' fees	525	500
Carried forward	525	500

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Management		
Brought forward	525	500
Trustees' expenses	256	130
Translation	85	-
Accounts	2,078	1,862
Insurance	884	835
Payroll and membership	866	961
Sundry	13	13
Bank charges	81	96
Consultancy fees	30	3,180
	4,818	7,577
Total resources expended	183,773	214,337
Net (expenditure)/income	(37,833)	1,876

Pembrokeshire Associaton of Community Transport Organisations

Fixed Asset Schedule

Year Ended 31 December 2022

		Cost 01/01/2022	Additions	Disposals	Funded by restricted grant	Cost 31/12/2022	Depr'n B/fwd	Depr'n for year	Depr'n on disps	Depr'n C/fwd		WDV 31/12/2022	WDV 31/12/2021
COMPUTER EQUIPMENT (25%)													
Printer		£ 118.06				£ 118.06	£ 118.06			£ 118.06		-	-
Laptop		£ 492.00				£ 492.00	£ 492.00			£ 492.00		-	-
Laptop		£ 439.05				£ 439.05	£ 439.05			£ 439.05		-	-
Laptop		£ 269.98				£ 269.98	£ 269.98			£ 269.98		-	-
Laptop	03.04.17	£ 449.99				£ 449.99	£ 449.99			£ 449.99	Bus Buddies	-	-
		£ 1,769.08	£ -	£ -	£ -	£ 1,769.08	£ 1,769.08	£ -	£ -	£ 1,769.08		£ -	£ -
VEHICLES (20%)													
Renault Master	Ruby	£ 40,322.40				£ 40,322.40	£ 40,322.40			£ 40,322.40		-	-
White Honda HSC50 CN14 LXV		£ 1,723.09				£ 1,723.09	£ 1,723.09			£ 1,723.09		-	-
Red Honda NSC110 CN14 LYA		£ 1,823.09				£ 1,823.09	£ 1,823.09			£ 1,823.09		-	-
Grey Honda NSC110 CH14 LYG		£ 1,823.09				£ 1,823.09	£ 1,823.09			£ 1,823.09		-	-
White Honda HSC110 CN14 LXY		£ 1,823.09				£ 1,823.09	£ 1,823.09			£ 1,823.09		-	-
Red Honda NSC110 CE64 XGS		£ 1,923.08				£ 1,923.08	£ 1,923.08			£ 1,923.08		-	-
Red Honda NSC110 CE64 XGT		£ 1,923.08				£ 1,923.08	£ 1,923.08			£ 1,923.08		-	-
White Honda HSC110 CN64 XGR		£ 1,923.08				£ 1,923.08	£ 1,923.08			£ 1,923.08		-	-
Bloomfield Bus	20.11.17	£ 63,955.60				£ 63,955.60	£ 63,955.00	£ 0.60		£ 63,955.60	RCDF	-	£ 1
Bws y Bobol	14.11.17	£ 61,435.60				£ 61,435.60	£ 61,435.00	£ 0.60		£ 61,435.60	RCDF	-	£ 1
Citroen Minibus deposit	08/10/2018	£ 42,838.80				£ 42,838.80	£ 28,274.00	£ 8,568.00		£ 36,842.00	RCDF	£ 5,996.80	£ 14,565
Car Caddy Max Life NK68APV	10/10/2018	£ 26,215.00				£ 26,215.00	£ 20,972.00	£ 5,243.00		£ 26,215.00	RCDF	£ -	£ 5,243
		£ 247,729.00	£ -	£ -	£ -	£ 247,729.00	£ 227,920.00	£ 13,812.20	£ -	£ 241,732.20		£ 5,996.80	£ 19,809.00
		£ 249,498.08	£ -	£ -	£ -	£ 249,498.08	£ 229,689.08	£ 13,812.20	£ -	£ 243,501.28		£ 5,996.80	£ 19,809.00
											Grant funded	£ 5,996.80	£ 19,809.00
											Unrestricted	£ -	£ -
												£ 5,996.80	£ 19,809.00

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales - Charity number 1148810

Accounts

REGISTERED COMPANY NUMBER: 07825882 (England and Wales)
REGISTERED CHARITY NUMBER: 1148810

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

FOR

PACTO

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PACTO

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FOR THE YEAR ENDED 31 DECEMBER 2021

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PACTO

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 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 December 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

Objectives and aims

PACTO's charitable objects are specifically restricted to the following:

To promote charitable and voluntary organisations involved in the provision of community transport within Pembrokeshire in particular but not exclusively, by the provision of information, training, advice and support.

Community Transport (CT) is defined as "free or low cost transport for persons in need by reason of old age, youth, disability, poverty or for persons living in geographically isolated areas with no, or limited public transport".

Charities are organisations, which are established for exclusively charitable purposes in accordance with the laws of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory organisations.

Public Benefit

The trustees have had due regard to Charity Commission guidance on Public Benefit and this annual report of PACTO's activities clearly demonstrates that these objects are being fully met. We continue to provide a range of services to charitable and voluntary organisations involved in the provision of community transport.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

COVID19, ongoing travel restrictions and lockdowns continued to profoundly affect all our activities and projects during 2021. Even after Wales returned to COVID Alert Level 0 in August 2021, we continued to face challenges in rebuilding passengers' confidence to travel particularly as case numbers rose again with the arrival of the Omicron variant later in the Autumn.

We would like to thank all our funders for their flexibility as we have adapted to the changing situation and to all Trustees, volunteers and staff for their committed approach to tackling the new challenges and demands we have faced during the year.

COVID19 Support and Grants

We continued to manage a project as part of the Wales Council for Voluntary Actions' Voluntary Services Recovery Fund (VSRF), which is funded by the Welsh Government. This has provided PPE for drivers across all services from dial-a-ride to social car services, resources and staff time to carry out additional cleaning and funding to extend or enhance Dial-a-Ride services to meet passenger demand within the constraints of social distancing requirements.

The VSRF grant helped over 1000 individual staff, volunteers and service users to travel safely on over 8,000 journeys.

We also received assistance from the UK Government's Coronavirus Job Retention Scheme to maintain our Training Coordinator on flexible furlough until March 2021, when we were able to return him fully to work.

Bus Buddy Project

Our Pembrokeshire Bus Buddies project is funded by the National Lottery Community Fund to help people who need extra support to use public and community transport services.

As COVID restrictions have lifted during the latter part of 2021, we have slowly been able to resume face-to-face support on essential journeys. Bus Buddy volunteers gave over 400 hours over their time to support passengers on well over 1000 journeys during the year.

During 2021, we started to prepare in earnest for the future of the Bus Buddies service beyond the end of the Lottery Grant funding by commissioning a series of workshops and interviews with key stakeholders to identify opportunities for the future direction and development of the service.

Take Me Too Project

Government guidance against sharing lifts with people from outside your own household, which were introduced in March 2020 at the outset of the COVID pandemic, remained in place until Wales moved to Level 0 COVID restrictions in August 2021. Even then, people remain cautious about lift-sharing, and it is clear that this will bring its own challenges as we work towards relaunching this much needed scheme in 2022.

While the scheme has been suspended, we have been progressing developments the Take Me Too! app in response to feedback that we had received from early users.

PIVOT Project

We have continued to manage the transport element of the PIVOT project, which is delivered by Royal Voluntary Service (RVS) volunteer drivers. The PIVOT project aims to prevent unnecessary admissions to hospital and to reduce the intervention required from statutory agencies, by providing home-based low-level prevention and reablement support. Other partners in the project include Pembrokeshire Association of Voluntary Services, British Red Cross and West Wales Care & Repair.

Flecsi Pembrokeshire

We continued to support Transport for Wales, Pembrokeshire County Council and Pembrokeshire Voluntary Transport with the development and promotion of the Fflecsi Pembrokeshire service during 2021. This included running information webinars about the service, developing a video and flyers to explain the App booking procedure, providing support to PVT in managing the schedule and more complex bookings, and assisting with the commissioning and distribution of publicity materials.

By the end of 2021, over 1,000 rider accounts had been created (761 new accounts in 2021) and over the year, service carried 3,518 passenger journeys (5,115 including the children carried on the school run which forms part of the service). The service is used by a wide range of passengers, including people travelling to work, visitors to the area, and children. In 2021, fare-paying passengers made up over 50% of passengers on the Fflecsi service, in marked contrast to more traditional community transport services, where nearly all passengers are concessionary bus pass holders.

Community Transport Fleet Enhancements

As local operators start to consider the transition to low carbon emission vehicles, we organised a demonstration of an electric wheelchair accessible car, operated by Dolen Teifi.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Training

Routine Minibus Driver Awareness Scheme (MiDAS) training activity continued throughout the year. In 2021, we delivered 161 driver assessments (compared with 60 in 2020), including 55 assessments provided free-of-charge as part of the Volunteering for Pembrokeshire project.

Volunteer Recruitment

In the early part of 2021, we were delighted to have the opportunity to be part of the Volunteering for Pembrokeshire programme, coordinated by Pembrokeshire Association of Voluntary Services and funded by the Welsh Government. This short-term funding enabled us to create Driver Welcome packs, develop new training videos and to offer free Minibus Driver Awareness training to volunteers.

Publicity and Promotion

We continued to play an important role in promoting and publicising Pembrokeshire's community transport services during 2021.

- Maintaining our website and social media feeds. By the end of 2021, the PACTO Facebook page had 342 followers and Take Me Too! Facebook page had 327 followers. During 2021, our social media posts achieved a reach of over 20,000 and prompted over 1,600 interactions (likes, comments, clicks and shares).
- Promoting the sector and raising awareness at events across the County and beyond. Although many staple events of the Pembrokeshire calendar were cancelled due to COVID, we have taken advantage of new opportunities to connect with people and potential partners online.

Community Transport Forum

No forum was held during 2021.

Guidance and Support for Community Transport Operators

PACTO provided a range of specific support to CT operators during 2021, most notably helping them to make sense of COVID restrictions and guidance.

Representation

During 2021, PACTO staff sat on the Community Transport Association's Wales Committee and UK Policy Committee, Transport for Wales' Integrated Responsive Transport National Programme Board (and the Project Board for the Pembrokeshire IRT pilot), Arwain Sir Benfro Local Action Group and Pembrokeshire Greenways.

Monitoring and Evaluation

PACTO is proud to hold the Trusted Charity Quality Mark at Level 1, which was awarded in September 2018.

FINANCIAL REVIEW

Principal funding sources

The charity's main sources of funding during 2021 were the National Lottery Community Fund, Pembrokeshire County Council, and the Welsh Government's Integrated Care Fund (via Pembrokeshire Association of Voluntary Services). Due to the continued impact of COVID and resultant suspension of some activities, some of our projects recorded an underspend in 2021. This restricted funding is held in reserve for future spend on these projects.

Total incoming resources were £216,213 (2020 £230,394). Resources expended during the year were £214,337 (2020 £196,193) resulting in a surplus of £1,876 (2020 surplus £34,201).

Restricted funds amount to £182,021 (2020 £185,590 and unrestricted to £38,577 (2020 £33,132) giving total reserves as at 31 December 2021 of £220,598 (2020 £218,722)

FINANCIAL REVIEW

Reserves policy

A reserves policy for the organisation has been formally agreed, in line with the recommended practice of the Charity Commission. In current circumstances, the Board recognises the need to build adequate reserves for the organisation realised through sound management of available resources, making sensible provision for the future and to cover any deficit in funds for activities for which future funding may not be secured. Trustees are pro-actively working to ensure that reserves are maintained at the required level, and monitor this position on a regular basis.
It is established that the general reserves take into account at least three months' overheads / running costs; provision against the risk of funding being reclaimed by funders; sufficient funds to cover any deficit in resources for restricted projects or for core activity which may not be funded in the future; and sufficient working capital to finance cashflow shortfalls anticipated for any restricted project or programme. For 2021, the minimum required level of unrestricted surplus reserves is £30,000. The level of reserves is reviewed annually by the Board.

FUTURE PLANS

Our priorities for 2022 are as follows:
- To support Community Transport operators to build back their services and passengers as life returns to a 'new normal' in the wake of the COVID pandemic.
- To provide Bus Buddies support to people who are anxious about getting out and about or who would otherwise struggle to use public and community transport services, and to implement a plan for future of this service after the end of Lottery funding in Spring 2022.
- To relaunch our Take Me Too! lift-sharing project.
- To continue to oversee the transport element of the PIVOT project, including developing a wheelchair accessible option for patients who find it difficult to access an ordinary car.
- To continue to deliver MiDAS Training and Car Driver assessments to drivers within the voluntary and community sector, schools and the local authority, as well as a range of other training courses to meet the needs of community transport drivers and bus buddies.
- To continue to provide responsive support and advice to all our members, and seek to promote and develop community transport services across the county.
- To continue to represent the sector at fora within Pembrokeshire and further afield, including proactively engaging with Transport for Wales' Fflecsi programme and Community Transport Association networks and projects.

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.

Recruitment and appointment of new trustees

In line with our Memorandum and Articles of Association, our members in 2021 were Pembrokeshire Voluntary Transport, Preseli Rural Transport Association, Manorbier Community Transport, Narberth and District Community and Sports Association (who run the Bloomfield Bus), Royal Voluntary Service (who run Pembrokeshire Country Cars) and Volunteering Matters (which runs Cars4Carers). Each organisation is entitled to have one representative on the Board of Trustees. Individuals can also be members and the Board has the power to co-opt additional Trustees where necessary.

Organisational structure

Chairperson: Rachel Evans (until 13/09/2021), Caroline Wilson (from 13/09/2021)
Vice-Chairperson: Emma Bingham
Treasurer - Michelle Harries

PACTO employed 6 members of staff during 2021:

Debbie Johnson, Community Transport Development Manager
Craig Morgan, Training Coordinator
Emma Lewis, Bus Buddies and Take Me Too! Projects Coordinator
Kay Mathias, Bus Buddies Project Assistant
Ruby Woods, Take Me Too! Project Assistant
Adrienne Poole, Take Me Too! Project Assistant (from 11/10/2021)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees follow an induction programme as recommended by the Charity Commission. Trustees attend training courses provided by PAVS where appropriate.

Related parties

All those charged with governance (directors or trustees), key management personnel and any individual or entity that has control of the charity as well as their spouses, domestic partners and dependents are related parties. Related party transactions are detailed in Note 14.

As PACTO is an umbrella organisation designed to provide support for its members, who nominate a trustee to represent them on the board, transactions between the organisation and its members have not been disclosed separately. None of the individual organisations can control the decisions of the board without the agreement of the other trustees. The members are charitable organisations and none of the trustees gain personally.

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. The Trustees maintain a risk register, which is reviewed at least quarterly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07825882 (England and Wales)

Registered Charity number

1148810

Registered office

Dolwerdd
Bethesda
Narbeth
Pembrokeshire
SA67 8HF

Trustees

Trustee Directors

R M L Evans
J Perkins
M Harries
M Peter
K Jasper
C A Wilson
E Bingham

Independent Examiner

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

COMMENCEMENT OF ACTIVITIES

The charitable company was incorporated on 27 October 2011 and began charitable activities 1 January 2012.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 6/9/22 and signed on its behalf by:

C A Wilson - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PACTO

Independent examiner's report to the trustees of PACTO ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 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
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.

Alun Evans.

Alun Evans
ICAEW
Bevan Buckland LLP
Chartered Accountants
Haverfordwest
SA61 2BP

Date: 13 September 2022.

PACTO

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		35	173	208	832
Other trading activities	2	13,011	202,641	215,652	229,384
Investment income	3	353	-	353	178
Total		13,399	202,814	216,213	230,394
EXPENDITURE ON					
Charitable activities					
PCC		-	44,029	44,029	37,001
Core funds		7,906	-	7,906	3,777
Town Rider		-	-	-	671
PIVOT Intermediate Care		-	26,967	26,967	26,601
Big Lottery Bus Buddies		-	34,995	34,995	38,178
RCDF Welsh Government		-	38,889	38,889	38,889
Lottery Take Me Too		-	18,263	18,263	40,093
Volunteer Recruitment Campaign		-	25,842	25,842	8,454
PAVS		-	-	-	2,529
CTA Winter Pressures		-	1,653	1,653	-
Learning Disability Innovation		-	2,155	2,155	-
Welsh Government Volunteering Pembs Project		-	13,638	13,638	-
Total		7,906	206,431	214,337	196,193
NET INCOME/(EXPENDITURE)		5,493	(3,617)	1,876	34,201
Transfers between funds	11	(48)	48	-	-
Net movement in funds		5,445	(3,569)	1,876	34,201
RECONCILIATION OF FUNDS					
Total funds brought forward		33,132	185,590	218,722	184,521
TOTAL FUNDS CARRIED FORWARD		38,577	182,021	220,598	218,722

The notes form part of these financial statements

PACTO (REGISTERED NUMBER: 07825882)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	8	-	19,809	19,809	58,698
CURRENT ASSETS					
Debtors	9	-	2,145	2,145	135
Cash at bank		38,577	165,330	203,907	163,903
		38,577	167,475	206,052	164,038
CREDITORS					
Amounts falling due within one year	10	-	(5,263)	(5,263)	(4,014)
NET CURRENT ASSETS		38,577	162,212	200,789	160,024
TOTAL ASSETS LESS CURRENT LIABILITIES		38,577	182,021	220,598	218,722
NET ASSETS		38,577	182,021	220,598	218,722
FUNDS	11				
Unrestricted funds				38,577	33,132
Restricted funds				182,021	185,590
TOTAL FUNDS				220,598	218,722

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 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.

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 6/9/22 and were signed on its behalf by:

C Wilson

C A Wilson - Trustee

The notes form part of these financial statements

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.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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

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

Motor vehicles	-	20% on cost
Computer equipment	-	25% on cost

Assets over £150 are capitalised and impairment reviews are carried out annually.

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.

continued...

1. ACCOUNTING POLICIES - continued

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.

Preparation of the accounts on a going concern basis
The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Grants	194,891	223,754
Training fees	15,500	2,630
Project management fee	5,261	3,000
	215,652	229,384

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	353	178

4. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	38,889	39,003

5. TRUSTEES' REMUNERATION AND BENEFITS

	2021	2020
	£	£
Trustees' fees	500	500

The treasurer is paid an honorarium of £500 per annum.

Trustees' expenses

	2021	2020
	£	£
Trustees' expenses	130	401

Payments were made to one trustee to reimburse expenses incurred on behalf of the charity.

continued...

6. STAFF COSTS

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

	2021	2020
Community Transport Development Officer	1	-
Training Coordinator	-	1
Project Officers	1	1
Manager	1	1
Project Assistants	3	3
	6	6

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	832	832
Other trading activities	5,630	223,754	229,384
Investment income	178	-	178
Total	5,808	224,586	230,394
EXPENDITURE ON			
Charitable activities			
PCC	-	37,001	37,001
Core funds	97	3,680	3,777
Town Rider	-	671	671
PIVOT Intermediate Care	-	26,601	26,601
Big Lottery Bus Buddies	-	38,178	38,178
RCDF Welsh Government	-	38,889	38,889
Lottery Take Me Too	-	40,093	40,093
Volunteer Recruitment Campaign	-	8,454	8,454
PAVS	-	2,529	2,529
Total	97	196,096	196,193
NET INCOME	5,711	28,490	34,201
RECONCILIATION OF FUNDS			
Total funds brought forward	27,421	157,100	184,521
TOTAL FUNDS CARRIED FORWARD	33,132	185,590	218,722

continued...

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2021 and 31 December 2021	247,729	1,769	249,498
DEPRECIATION			
At 1 January 2021	189,031	1,769	190,800
Charge for year	38,889	-	38,889
At 31 December 2021	227,920	1,769	229,689
NET BOOK VALUE			
At 31 December 2021	19,809	-	19,809
At 31 December 2020	58,698	-	58,698

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Debtors	2,145	135

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Suppliers	3,341	2,124
Other creditors	1,922	1,890
	5,263	4,014

continued...

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	30,502	5,493	(48)	35,947
PCC	2,630	-	-	2,630
	33,132	5,493	(48)	38,577
Restricted funds				
PCC	16,292	5,016	-	21,308
Town Rider	12,070	-	-	12,070
PIVOT	5,464	(794)	-	4,670
CT Vehicle replacement fund	6,051	-	-	6,051
Big Lottery Bus Buddies	17,521	(5,177)	-	12,344
RCDF Welsh Government	52,652	(38,889)	-	13,763
Lottery Take me Too	50,154	35,122	-	85,276
Volunteer Recruitment Campaign	(7,076)	-	-	(7,076)
PAVS Supporting Community Action Fund	(33)	-	-	(33)
WCVA Voluntary Services Grant	32,495	(25,842)	-	6,653
General Fund	-	(48)	48	-
CTA Winter Pressures	-	18,175	-	18,175
Learning Disability Innovation	-	7,818	-	7,818
Welsh Government Volunteering Pembs Project	-	1,002	-	1,002
	185,590	(3,617)	48	182,021
TOTAL FUNDS	218,722	1,876	-	220,598

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	13,399	(7,906)	5,493
Restricted funds			
PCC	49,077	(44,061)	5,016
PIVOT	26,173	(26,967)	(794)
Big Lottery Bus Buddies	29,818	(34,995)	(5,177)
RCDF Welsh Government	-	(38,889)	(38,889)
Lottery Take me Too	53,353	(18,231)	35,122
WCVA Voluntary Services Grant	-	(25,842)	(25,842)
General Fund	1,280	(1,328)	(48)
CTA Winter Pressures	18,500	(325)	18,175
Learning Disability Innovation	9,973	(2,155)	7,818
Welsh Government Volunteering Pembs Project	14,640	(13,638)	1,002
	202,814	(206,431)	(3,617)
TOTAL FUNDS	216,213	(214,337)	1,876

continued...

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	27,421	3,081	30,502
PCC	-	2,630	2,630
	27,421	5,711	33,132
Restricted funds			
PCC	6,944	9,348	16,292
Town Rider	12,741	(671)	12,070
PIVOT	5,467	(3)	5,464
CT Vehicle replacement fund	6,051	-	6,051
Big Lottery Bus Buddies	4,539	12,982	17,521
RCDF Welsh Government	91,233	(38,581)	52,652
Lottery Take me Too	32,066	18,088	50,154
Volunteer Recruitment Campaign	(1,941)	(5,135)	(7,076)
PAVS Supporting Community Action Fund	-	(33)	(33)
WCVA Voluntary Services Grant	-	32,495	32,495
	157,100	28,490	185,590
TOTAL FUNDS	184,521	34,201	218,722

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,178	(97)	3,081
PCC	2,630	-	2,630
	5,808	(97)	5,711
Restricted funds			
PCC	46,349	(37,001)	9,348
Town Rider	-	(671)	(671)
PIVOT	26,598	(26,601)	(3)
Big Lottery Bus Buddies	51,160	(38,178)	12,982
RCDF Welsh Government	308	(38,889)	(38,581)
Lottery Take me Too	58,181	(40,093)	18,088
Volunteer Recruitment Campaign	-	(5,135)	(5,135)
PAVS Supporting Community Action Fund	2,496	(2,529)	(33)
WCVA Voluntary Services Grant	35,814	(3,319)	32,495
General Fund	3,680	(3,680)	-
	224,586	(196,096)	28,490
TOTAL FUNDS	230,394	(196,193)	34,201

continued...

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	27,421	8,574	(48)	35,947
PCC	-	2,630	-	2,630
	27,421	11,204	(48)	38,577
Restricted funds				
PCC	6,944	14,364	-	21,308
Town Rider	12,741	(671)	-	12,070
PIVOT	5,467	(797)	-	4,670
CT Vehicle replacement fund	6,051	-	-	6,051
Big Lottery Bus Buddies	4,539	7,805	-	12,344
RCDF Welsh Government	91,233	(77,470)	-	13,763
Lottery Take me Too	32,066	53,210	-	85,276
Volunteer Recruitment Campaign	(1,941)	(5,135)	-	(7,076)
PAVS Supporting Community Action Fund	-	(33)	-	(33)
WCVA Voluntary Services Grant	-	6,653	-	6,653
General Fund	-	(48)	48	-
CTA Winter Pressures	-	18,175	-	18,175
Learning Disability Innovation	-	7,818	-	7,818
Welsh Government Volunteering Pembs Project	-	1,002	-	1,002
	157,100	24,873	48	182,021
TOTAL FUNDS	184,521	36,077	-	220,598

continued...

11. 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	16,577	(8,003)	8,574
PCC	2,630	-	2,630
	19,207	(8,003)	11,204
Restricted funds			
PCC	95,426	(81,062)	14,364
Town Rider	-	(671)	(671)
PIVOT	52,771	(53,568)	(797)
Big Lottery Bus Buddies	80,978	(73,173)	7,805
RCDF Welsh Government	308	(77,778)	(77,470)
Lottery Take me Too	111,534	(58,324)	53,210
Volunteer Recruitment Campaign	-	(5,135)	(5,135)
PAVS Supporting Community Action Fund	2,496	(2,529)	(33)
WCVA Voluntary Services Grant	35,814	(29,161)	6,653
General Fund	4,960	(5,008)	(48)
CTA Winter Pressures	18,500	(325)	18,175
Learning Disability Innovation	9,973	(2,155)	7,818
Welsh Government Volunteering Pembs Project	14,640	(13,638)	1,002
	427,400	(402,527)	24,873
TOTAL FUNDS	446,607	(410,530)	36,077

12. EMPLOYEE BENEFIT OBLIGATIONS

The Charity contributes to a defined contribution pension scheme. The scheme assets are held separately to those of the Charity in an independently administered fund. The cost to the Charity amounted to £4,983 (2020 £5,410) of which £nil (2020 £nil) was outstanding at the year end.

13. CONTINGENT LIABILITIES

The following fixed assets have been purchased with public grant funding. The grant providers reserve the right to monitor the assets for 5 years. The grant is treated as restricted funds which is reduced over the useful life of the asset. The closing fund at 31 December 2021 is £25,079

Plant and machinery at cost	£
2017 laptops purchased through Big Lottery Funding until 31.07.21	450
2017 vehicles purchased through Welsh Government Rural Development programme until 30.06.23	125,391
Total	125,841

continued...

14. RELATED PARTY DISCLOSURES

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

15. MEMBER'S GUARANTEE

The charity is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £10 per member.

PACTO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	208	832
Other trading activities		
Grants	194,891	223,754
Training fees	15,500	2,630
Project management fee	5,261	3,000
	215,652	229,384
Investment income		
Deposit account interest	353	178
Total incoming resources	216,213	230,394
EXPENDITURE		
Charitable activities		
Wages	81,572	88,478
Pensions	4,983	5,410
Telephone	1,516	1,410
Postage and stationery	2,842	683
Advertising	7,922	735
Sundries	84	302
Travel and subsistence	9,892	9,205
Meetings	433	239
Subcontract transport	12,243	263
Vehicle maintenance	3,685	5,971
Training	10,972	257
Volunteer expenses	921	477
Computer and internet	2,605	12,651
Rent	-	1,762
Recruitment	20	58
Project management	21,341	19,020
Grant payment	-	5,500
Equipment rental	150	-
PPE and cleaning supplies	6,690	-
Motor vehicles	38,889	38,889
Computer equipment	-	114
	206,760	191,424
Support costs		
Management		
Trustees' fees	500	500
Trustees' expenses	130	401
Translation	-	249
Accounts	1,862	1,813
Carried forward	2,492	2,963

PACTO

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
Management		
Brought forward	2,492	2,963
Insurance	835	721
Payroll and membership	961	1,007
Sundry	13	13
Bank charges	96	65
Consultancy fees	3,180	-
	7,577	4,769
Total resources expended	214,337	196,193
Net income	1,876	34,201

Pembrokeshire Associaton of Community Transport Organisations

Fixed Asset Schedule

Year Ended 31 December 2021

		Cost 01/01/2021	Additions	Disposals	Funded by restricted grant	Cost 31/12/2021	Depr'n B/fwd	Depr'n for year	Depr'n on disps	Depr'n C/fwd		WDV 31/12/2021	WDV 31/12/2020
COMPUTER EQUIPMENT (25%)													
Printer		£ 118.06	£ -			£ 118.06	£ 118.06	£ -		£ 118.06		£ -	£ -
Laptop		£ 492.00				£ 492.00	£ 492.00	£ -		£ 492.00		£ -	£ -
Laptop		£ 439.05	£ -			£ 439.05	£ 439.05			£ 439.05		£ -	£ -
Laptop		£ 269.98	£ -			£ 269.98	£ 269.98			£ 269.98		£ -	£ -
Laptop	03.04.17	£ 449.99				£ 449.99	£ 449.99	£ -		£ 449.99	Bus Buddies	£ -	£ -
		£ 1,769.08	£ -	£ -	£ -	£ 1,769.08	£ 1,769.08	£ -	£ -	£ 1,769.08		£ -	£ -
VEHICLES (20%)													
Renault Master	Ruby	£ 40,322.40	£ -		£ -	£ 40,322.40	£ 40,322.40	£ -		£ 40,322.40		£ -	£ -
White Honda HSC50 CN14 LXV		£ 1,723.09				£ 1,723.09	£ 1,723.09	£ -		£ 1,723.09		£ -	£ -
Red Honda NSC110 CN14 LYA		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
Grey Honda NSC110 CH14 LYG		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
White Honda HSC110 CN14 LXY		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
Red Honda NSC110 CE64 XGS		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
Red Honda NSC110 CE64 XGT		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
White Honda HSC110 CN64 XGR		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
Bloomfield Bus	20.11.17	£ 63,955.60				£ 63,955.60	£ 51,164.00	£ 12,791.00		£ 63,955.00	RCDF	£ 0.60	£ 12,792
Bws y Bobol	14.11.17	£ 61,435.60				£ 61,435.60	£ 49,148.00	£ 12,287.00		£ 61,435.00	RCDF	£ 0.60	£ 12,288
Citroen Minibus deposit	08/10/2018	£ 42,838.80	£ -			£ 42,838.80	£ 19,706.00	£ 8,568.00		£ 28,274.00	RCDF	£ 14,564.80	£ 23,133
Car Caddy Max Life NK68APV	10/10/2018	£ 26,215.00				£ 26,215.00	£ 15,729.00	£ 5,243.00		£ 20,972.00	RCDF	£ 5,243.00	£ 10,486
		£ 247,729.00	£ -	£ -	£ -	£ 247,729.00	£ 189,031.00	£ 38,889.00	£ -	£ 227,920.00		£ 19,809.00	£ 58,698.00
		£ 249,498.08	£ -	£ -	£ -	£ 249,498.08	£ 190,800.08	£ 38,889.00	£ -	£ 229,689.08		£ 19,809.00	£ 58,698.00
										Grant funded		£ 19,809.00	£ 58,698.00
										Unrestricted		£ -	£ -
												£ 19,809.00	£ 58,698.00

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

England & Wales - Charity number 1148810

Accounts

REGISTERED COMPANY NUMBER: 07825882 (England and Wales)
REGISTERED CHARITY NUMBER: 1148810

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

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PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

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 December 2020. 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

Objectives and aims

PACTO's charitable objects are specifically restricted to the following:

To promote charitable and voluntary organisations involved in the provision of community transport within Pembrokeshire in particular but not exclusively, by the provision of information, training, advice and support.

Community Transport (CT) is defined as "free or low cost transport for persons in need by reason of old age, youth, disability, poverty or for persons living in geographically isolated areas with no, or limited public transport".

Charities are organisations, which are established for exclusively charitable purposes in accordance with the laws of England and Wales. Voluntary organisations are independent organisations which are established for purposes that add value to the community as a whole, or a significant section of the community, and which are not permitted by their constitution to make a profit for private distribution. Voluntary organisations do not include local government or other statutory organisations.

Public Benefit

The trustees have had due regard to Charity Commission guidance on Public Benefit and this annual report of PACTO's activities clearly demonstrates that these objects are being fully met. We continue to provide a range of services to charitable and voluntary organisations involved in the provision of community transport.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Charitable activities

COVID19, ongoing travel restrictions and successive lockdowns have profoundly affected our activities and projects during 2020, as detailed below. Nevertheless, we are proud of the continued support that we have been able to offer this year, both to community transport operators and their teams, and to the passengers who rely on these services.

Many community transport passengers and many volunteers are older or have health conditions that make them more vulnerable to COVID19. During this year, we have helped Pembrokeshire's CT operators to adapt their services to operate safely within COVID restrictions and regulations, and to assist their passengers in different ways.

We would like to thank all our funders for their flexibility as we have adapted to the changing situation and to all Trustees, volunteers and staff for their committed approach to tackling the new challenges and demands we have faced during the year

COVID19 Support and Grants

During 2020, we were successful in securing two grants to support Pembrokeshire's community transport sector to respond to the challenge of operating and resuming services during the COVID pandemic.

Pembrokeshire Association of Voluntary Services provided funding, through their Supporting Community Action Fund, to purchase specialist misting equipment to enable the quick and effective sanitising of community transport vehicles.

We also received funding from Wales Council for Voluntary Action, through the Voluntary Services Recovery Fund which is funded by the Welsh Government, to cover the additional costs of running community transport services during the pandemic. This funding has provided PPE for drivers across all services from dial-a-ride to social car services, resources and staff time to carry out additional cleaning, design and fitting of a driver screen to the Bloomfield Bus, and funding to extend or enhance Dial-a-Ride services to meet passenger demand within the constraints of social distancing requirements.

We are also grateful to the Ascona Group for a donation of bulk supplies of hand sanitiser, and to community makers across Pembrokeshire who enthusiastically sewed stocks of reusable facemasks for the Community Transport sector in Pembrokeshire

Bus Buddy Project

Our Pembrokeshire Bus Buddies project is funded by the National Lottery Community Fund to help people who need extra support to use public and community transport services.

When the initial COVID measures came into force in March 2020, all out-and-about Bus Buddy activities were suspended and we worked instead to establish alternative means to support our service users and volunteers through the long and isolating lockdown. This included routine care calls, linking with new networks of volunteers that had developed in response to COVID, and helping our service users to access practical support that was available within their communities. We were also able to support CT operators by providing care calls to some of their more isolated passengers. Since the start of the first lockdown in March 2020, we provided nearly 900 care calls and made over 400 contacts with our volunteers.

As restrictions began to be relaxed over the summer, it became evident that many of our passengers and service users had additional needs and anxiety about getting out-and-about following prolonged isolation at home. We have developed a programme of "garden to gate" support to help people gain confidence to get out and about again, and provide information about the COVID measures which they will encounter. This work has attracted interest from other partners, including PAVS' Dementia Supportive Community Connector, and the University of Cardiff,

Although successive lockdowns in the Autumn and Winter of 2020 and seasonal changes made it more difficult to meet our vulnerable service users outside, we have slowly been able to resume some face-to-face Bus Buddy support on essential journeys.

During the whole of 2020, we received 110 new referrals to Bus Buddies and supported over 200 people on nearly 800 journeys.

The Bus Buddies project was featured as a case study by the national Campaign to End Loneliness in their new report on promising approaches to address loneliness in older people, which was launched in October 2020.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Take Me Too Project

This project has been particularly severely impacted by the COVID19 pandemic. Government guidance against sharing lifts with people from outside your own household was introduced in March 2020 and remains in place today. This is due to the additional infection risk of sharing a small enclosed space such as a car with people from outside your immediate bubble. As a result, all active Take Me Too! lift sharing has been suspended since March 2020 - at which point we had achieved 97 sign-ups including 52 drivers.
While the scheme has been suspended, we have been making progress with developments to the Take Me Too! system in response to feedback that we had received from early users.

PIVOT Project

We have continued to manage the transport element of the PIVOT project, which is delivered by Royal Voluntary Service (RVS) volunteer drivers. The PIVOT project aims to prevent unnecessary admissions to hospital and to reduce the intervention required from statutory agencies, by providing home-based low-level prevention and reablement support. Other partners in the project include Pembrokeshire Association of Voluntary Services, British Red Cross and West Wales Care & Repair.
A team of around 20 RVS volunteers, working on a rota, provide transport and settling at home for people with no other suitable means of getting home. Transport is available 365 days a year.
This service has continued to operate throughout all lockdowns, with new volunteers joining the team or redeploying from other RVS services to maintain service provision where existing volunteers had to step back due to increased vulnerability to COVID.
During 2020, the PIVOT project supported 442 journeys (despite COVID, this was only slightly lower than 464 journeys during 2019).

Flecsi Pembrokeshire

During 2020, we supported Transport for Wales, Pembrokeshire County Council and Pembrokeshire Voluntary Transport with the development, launch and promotion of the new Fflecsi Pembrokeshire service, which is one of Transport for Wales' Integrated Responsive Transport Pilots.
The launch of the service was delayed from April 2020 to September due to COVID, but by the end of 2020, over 250 rider accounts had been created and the service had carried 219 passengers (813 including the children carried on the school run which forms part of the service).

Community Transport Fleet Enhancements

In February 2020, Pembrokeshire Voluntary Transport added two new minibuses to their fleet. These were provided by Pembrokeshire County Council with funding through the Welsh Government, and operate on the new Fflecsi Pembrokeshire service.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Training

Routine Minibus Driver Awareness Scheme (MiDAS) training activity was suspended in March 2020, and our Training Coordinator was furloughed under the Government's Coronavirus Job Retention Scheme until July, when he was able to return on a flexible furlough basis. The Community Transport Association, who administer the MIDAS programme, allowed for existing MiDAS certificate to be extended during this period, and during lockdown periods, assessments have been limited to those which are urgently required for operational reasons only.

As a result, the number of driver assessments delivered during 2020 was significantly lower than the previous year: 60 driver assessments compared to 206 in 2019.

During the summer, we also organised a series of Mental Health Awareness sessions, delivered by West Wales Action for Mental Health, in response to issues identified by several service users.

Volunteer Recruitment

As well as recruiting Bus Buddy volunteers, we promote volunteer driving and other volunteer opportunities offered by PACTO's members, and we act as a central point for general enquiries about volunteer driving. We worked in partnership with Pembrokeshire Association of Voluntary Services to run a coordinated campaign during January 2020 to promote volunteering in community transport under the banner NewYearVolunteer. During 2020, we passed 16 prospective volunteer drivers onto local community transport operators (14 in 2019).

We now also routinely ask all MiDAS trainees whether they would be willing to drive for other groups who do not have their own driver. By the end of 2020, 271 drivers had signed up to this initiative.

Publicity and Promotion

We continued to play an important role in promoting and publicising Pembrokeshire's community transport services during 2020.

- Maintaining our website and social media feeds - keeping community transport information up to date online has become even more important during this unprecedented year. By the end of 2020, the PACTO Facebook page had 283 followers and Take Me Too! Facebook page had 290 followers. During 2020, our social media posts achieved a total of nearly 8,230 interactions (likes, comments and shares) (compared with nearly 7,000 in 2019).
- Promoting the sector and raising awareness at events across the County and beyond. Although many staple events of the Pembokeshire calendar were cancelled due to COVID, we have taken advantage of new opportunities to connect with people and potential partners online.
- Helping to develop a new leaflet for Pembrokeshire Voluntary Transport, and publicity materials for the new Fflecsi services.

Community Transport Forum

No forum was held during 2020.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

Guidance and Support for Community Transport Operators

PACTO provided a range of specific support to CT operators during 2020, most notably helping them to make sense of COVID restrictions and guidance.

Representation

During 2020, PACTO staff sat on the Community Transport Association's Wales Committee and UK Policy Committee, Transport for Wales' Integrated Responsive Transport National Programme Board (and the Project Board for the Pembrokeshire IRT pilot), Arwain Sir Benfro Local Action Group and Pembrokeshire Greenways.

We also represented the Pembrokeshire CT sector at many events including PAVS Volunteer Organisers network, Pembrokeshire Community Support network, Community Connectors' events, and Community Transport Association operator fora.

We coordinated a collective response to the Welsh Government Wales Transport Strategy during 2020, as well as contributing through the CTA Policy Committee to other consultations, such as the Senedd Public Affairs Committee consultation into barriers to implementing the Future Generations Act, and Senedd and UK Government consultations on the impact of COVID.

Monitoring and Evaluation

We coordinated a comprehensive survey of community transport passengers during May and June 2020. This was an opportunity to gather feedback about the services that they usually used, as well as the impact and effects of lockdown. In total, we gathered feedback from 209 passengers. The survey findings highlighted in particular how isolated and lonely passengers were feeling during lockdown and how much their community transport services meant to them.

PACTO is proud to hold the Trusted Charity Quality Mark at Level 1, which was awarded in September 2018.

FINANCIAL REVIEW

Principal funding sources

The charity's main sources of funding during 2020 were the National Lottery Community Fund, Pembrokeshire County Council, and the Welsh Government's Integrated Care Fund (via Pembrokeshire Association of Voluntary Services). Due to the impact of COVID and resultant suspension of some activities, some of our projects recorded an underspend in 2020. This restricted funding is held in reserve for future spend on these projects.

We also received funding from three COVID-related grant schemes: the UK Government's Coronavirus Job Retention Scheme, Pembrokeshire Association of Voluntary Services Supporting Community Action Fund and Wales Council for Voluntary Action's Voluntary Services Recovery Fund, which is funded by the Welsh Government.

Total incoming resources were £230,394 (2019 £221,837). Resources expended during the year were £196,193 (2019 £229,152) resulting in a surplus of £34,201 (2019 deficit £7,315).

Restricted funds amount to £188,220 (2019 £157,100) and unrestricted to £30,502 (2019 £27,421) giving total reserves as at 31 December 2020 of £218,722 (2019 £184,521)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW
Reserves policy
A reserves policy for the organisation has been formally agreed, in line with the recommended practice of the Charity Commission. In current circumstances, the Board recognises the need to build adequate reserves for the organisation realised through sound management of available resources, making sensible provision for the future and to cover any deficit in funds for activities for which future funding may not be secured. Trustees are pro-actively working to ensure that reserves are maintained at the required level, and monitor this position on a regular basis.
It is established that the general reserves take into account at least three months' overheads / running costs; provision against the risk of funding being reclaimed by funders; sufficient funds to cover any deficit in resources for restricted projects or for core activity which may not be funded in the future; and sufficient working capital to finance cashflow shortfalls anticipated for any restricted project or programme. For 2020, the minimum required level of unrestricted surplus reserves is £27,000. The level of reserves is reviewed annually by the Board.

FUTURE PLANS
At the time of writing, the Coronavirus crisis continues to impact much of PACTO's work. Our priorities for 2021 are as follows:
- To support Community Transport operators to build back their services and passengers as COVID restrictions are relaxed.
- To provide Bus Buddies support to people who are anxious about getting out and about or who would otherwise struggle to use public and community transport services, and to work to secure the future of this service after the end of its current funding in Autumn 2021.
- To relaunch our Take Me Too! lift-sharing project when COVID restrictions allow.
- To continue to coordinate advertising for volunteer drivers on behalf of all the community transport sector in Pembrokeshire, in particular by engaging with the strategic Volunteering for Pembrokeshire programme coordinated by PAVS.
- To continue to oversee the transport element of the PIVOT project.
- To continue to deliver MiDAS Training and Car Driver assessments to drivers within the voluntary and community sector, schools and the local authority, as well as a range of other training courses to meet the needs of community transport drivers and bus buddies.
- To continue to provide responsive support and advice to all our members, and seek to promote and develop community transport services across the county.
- To continue to represent the sector at fora within Pembrokeshire and further afield, including proactively engaging with Transport for Wales' Fflecsi programme and Community Transport Association networks and projects.

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.

Recruitment and appointment of new trustees
In line with our Memorandum and Articles of Association, our members in 2020 were Pembrokeshire Voluntary Transport, Preseli Rural Transport Association, Manorbier Community Transport, Narberth and District Community and Sports Association (who run the Bloomfield Bus), Royal Voluntary Service (who run Pembrokeshire Country Cars) and Volunteering Matters (which runs Cars4Carers). Each organisation is entitled to have one representative on the Board of Trustees. Individuals can also be members.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Chairperson: Adrian Davies (until 14/09/2020) Rachel Evans (from 09/11/2020)
Vice-Chairperson: Margaret Vickery (until 14/09/2020) Emma Bingham (from 09/11/2020)
Michelle Harries - Treasurer

PACTO employed 6 members of staff during 2020:

Debbie Johnson, Community Transport Development Manager
Craig Morgan, Training Coordinator
Emma Lewis, Bus Buddies and Take Me Too! Projects Coordinator
Angela Good, Bus Buddies Project Assistant (until 31/10/2020)
Kay Mathias, Bus Buddies Project Assistant (from 13/01/2020)
Ruby Woods, Take Me Too! Project Assistant

We sadly bid farewell to Angela Good on her retirement in October. Angela has been a cornerstone in the development of our Bus Buddies project since 2006 and made a huge difference to the lives of many service users.

Induction and training of new trustees

Trustees follow an induction programme as recommended by the Charity Commission. Trustees attend training courses provided by PAVS where appropriate.

Related parties

All those charged with governance (directors or trustees), key management personnel and any individual or entity that has control of the charity as well as their spouses, domestic partners and dependents are related parties. Related party transactions are detailed in Note 14.

As PACTO is an umbrella organisation designed to provide support for its members, who nominate a trustee to represent them on the board, transactions between the organisation and its members have not been disclosed separately. None of the individual organisations can control the decisions of the board without the agreement of the other trustees. The members are charitable organisations and none of the trustees gain personally.

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. The Trustees maintain a risk register, which is reviewed at least quarterly.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07825882 (England and Wales)

Registered Charity number

1148810

Registered office

Dolwerdd
Bethesda
Narbeth
Pembrokeshire
SA67 8HF

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees
G A Davies Director (resigned 14.9.20)
R M L Evans Director
J Perkins Director
M A Vickery Director (resigned 14.9.20)
E Bingham (resigned 12.6.20)
M Harries
M Peter
K Jasper (appointed 14.9.20)
C A Wilson (appointed 14.9.20)
E Bingham (appointed 14.9.20)

We would like to pay tribute to Margaret Vickery and Adrian Davies, both of whom retired from PACTO's Trustee Board in 2020 following many years committed service to the charity.

Independent Examiner
Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

COMMENCEMENT OF ACTIVITIES
The charitable company was incorporated on 27 October 2011 and began charitable activities 1 January 2012.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on .....20TH May 2021.. and signed on its behalf by:

.....
R M L Evans - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

Independent examiner's report to the trustees of Pembrokeshire Association of Community Transport Organisations ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2020.

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.

Alun Evans
ICAEW
Bevan Buckland LLP
Chartered Accountants
Haverfordwest
SA61 2BP

Date: 20 May 2021.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	832	832	16
Other trading activities	2	5,630	223,754	229,384	221,619
Investment income	3	178	-	178	202
Total		5,808	224,586	230,394	221,837
EXPENDITURE ON					
Charitable activities					
PCC		-	37,001	37,001	35,554
Core funds		97	3,680	3,777	29
Town Rider		-	671	671	630
PIVOT Intermediate Care		-	26,601	26,601	29,327
Big Lottery Bus Buddies		-	38,178	38,178	51,426
RCDF Welsh Government		-	38,889	38,889	39,245
Lottery Take Me Too		-	40,093	40,093	72,919
Volunteer Recruitment Campaign		-	8,454	8,454	22
PAVS		-	2,529	2,529	-
Total		97	196,096	196,193	229,152
NET INCOME/(EXPENDITURE)		5,711	28,490	34,201	(7,315)
RECONCILIATION OF FUNDS					
Total funds brought forward		27,421	157,100	184,521	191,836
TOTAL FUNDS CARRIED FORWARD		33,132	185,590	218,722	184,521

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS (REGISTERED NUMBER: 07825882)

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total funds £	2019 Total funds £
FIXED ASSETS					
Tangible assets	8	-	58,698	58,698	97,701
CURRENT ASSETS					
Debtors	9	-	135	135	2,285
Cash at bank		33,132	130,771	163,903	93,574
		33,132	130,906	164,038	95,859
CREDITORS					
Amounts falling due within one year	10	-	(4,014)	(4,014)	(9,039)
NET CURRENT ASSETS		33,132	126,892	160,024	86,820
TOTAL ASSETS LESS CURRENT LIABILITIES		33,132	185,590	218,722	184,521
NET ASSETS		33,132	185,590	218,722	184,521
FUNDS	11				
Unrestricted funds				33,132	27,421
Restricted funds				185,590	157,100
TOTAL FUNDS				218,722	184,521

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2020 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 DECEMBER 2020

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 20TH May 2021 and were signed on its behalf by:

Rachel Evans

R M L Evans - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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.

Financial reporting standard 102 - reduced disclosure exemptions
The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

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.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

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.

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

Motor vehicles	-	20% on cost
Computer equipment	-	25% on cost

Assets over £150 are capitalised and impairment reviews are carried out annually.

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

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES - continued

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.

Preparation of the accounts on a going concern basis
The trustees have considered the financial performance of the Charity for the foreseeable future, in particular, the next 12 to 18 months and are confident that the Charity is a going concern.

2. OTHER TRADING ACTIVITIES

	2020	2019
	£	£
Grants	223,754	208,944
Training fees	2,630	9,675
Project management fee	3,000	3,000
	229,384	221,619

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	178	202

4. NET INCOME/(EXPENDITURE)

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

	2020	2019
	£	£
Depreciation - owned assets	39,003	39,001

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

5. TRUSTEES' REMUNERATION AND BENEFITS

	2020	2019
	£	£
Trustees' fees	500	500

The treasurer is paid an honorarium of £500 per annum.

Trustees' expenses

	2020	2019
	£	£
Trustees' expenses	401	569

Payments were made to one trustee to reimburse expenses incurred on behalf of the charity.

6. STAFF COSTS

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

	2020	2019
Training Coordinator	1	1
Project Officers	1	1
Manager	1	1
Project Assistants	3	2
	6	5

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16	-	16
Other trading activities	3,000	218,619	221,619
Investment income	202	-	202
Total	3,218	218,619	221,837
EXPENDITURE ON			
Charitable activities			
PCC	-	35,554	35,554
Core funds	29	-	29
Town Rider	-	630	630
PIVOT Intermediate Care	-	29,327	29,327
Big Lottery Bus Buddies	-	51,426	51,426
RCDF Welsh Government	-	39,245	39,245
Lottery Take Me Too	-	72,919	72,919

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Recruitment Campaign	-	22	22
Total	29	229,123	229,152
NET INCOME/(EXPENDITURE)	3,189	(10,504)	(7,315)
RECONCILIATION OF FUNDS			
Total funds brought forward	24,232	167,604	191,836
TOTAL FUNDS CARRIED FORWARD	27,421	157,100	184,521

8. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2020 and 31 December 2020	247,729	1,769	249,498
DEPRECIATION			
At 1 January 2020	150,142	1,655	151,797
Charge for year	38,889	114	39,003
At 31 December 2020	189,031	1,769	190,800
NET BOOK VALUE			
At 31 December 2020	58,698	-	58,698
At 31 December 2019	97,587	114	97,701

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Debtors	135	2,285

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Suppliers	2,124	7,162
Other creditors	1,890	1,877
	4,014	9,039

11. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	At 31.12.20
	£	£	£
Unrestricted funds			
General fund	27,421	3,081	30,502
PCC	-	2,630	2,630
	27,421	5,711	33,132
Restricted funds			
PCC	6,944	9,348	16,292
Town Rider	12,741	(671)	12,070
PIVOT	5,467	(3)	5,464
CT Vehicle replacement fund	6,051	-	6,051
Big Lottery Bus Buddies	4,539	12,982	17,521
RCDF Welsh Government	91,233	(38,581)	52,652
Lottery Take me Too	32,066	18,088	50,154
Volunteer Recruitment Campaign	(1,941)	(5,135)	(7,076)
PAVS Supporting Community Action Fund	-	(33)	(33)
WCVA Voluntary Services Grant	-	32,495	32,495
	157,100	28,490	185,590
TOTAL FUNDS	184,521	34,201	218,722

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,178	(97)	3,081
PCC	2,630	-	2,630
	5,808	(97)	5,711
Restricted funds			
PCC	46,349	(37,001)	9,348
Town Rider	-	(671)	(671)
PIVOT	26,598	(26,601)	(3)
Big Lottery Bus Buddies	51,160	(38,178)	12,982
RCDF Welsh Government	308	(38,889)	(38,581)
Lottery Take me Too	58,181	(40,093)	18,088
Volunteer Recruitment Campaign	-	(5,135)	(5,135)
PAVS Supporting Community Action Fund	2,496	(2,529)	(33)
WCVA Voluntary Services Grant	35,814	(3,319)	32,495
General Fund	3,680	(3,680)	-
	224,586	(196,096)	28,490
TOTAL FUNDS	230,394	(196,193)	34,201

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	24,232	3,189	27,421
Restricted funds			
PCC	2,323	4,621	6,944
Town Rider	13,371	(630)	12,741
PIVOT	4,494	973	5,467
CT Vehicle replacement fund	6,051	-	6,051
Big Lottery Bus Buddies	10,195	(5,656)	4,539
RCDF Welsh Government	106,488	(15,255)	91,233
Lottery Take me Too	26,601	5,465	32,066
Volunteer Recruitment Campaign	(1,919)	(22)	(1,941)
	167,604	(10,504)	157,100
TOTAL FUNDS	191,836	(7,315)	184,521

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,218	(29)	3,189
Restricted funds			
PCC	40,175	(35,554)	4,621
Town Rider	-	(630)	(630)
PIVOT	30,300	(29,327)	973
Big Lottery Bus Buddies	45,770	(51,426)	(5,656)
RCDF Welsh Government	23,990	(39,245)	(15,255)
Lottery Take me Too	78,384	(72,919)	5,465
Volunteer Recruitment Campaign	-	(22)	(22)
	218,619	(229,123)	(10,504)
TOTAL FUNDS	221,837	(229,152)	(7,315)

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. MOVEMENT IN FUNDS - continued

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

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	24,232	6,270	30,502
PCC	-	2,630	2,630
	24,232	8,900	33,132
Restricted funds			
PCC	2,323	13,969	16,292
Town Rider	13,371	(1,301)	12,070
PIVOT	4,494	970	5,464
CT Vehicle replacement fund	6,051	-	6,051
Big Lottery Bus Buddies	10,195	7,326	17,521
RCDF Welsh Government	106,488	(53,836)	52,652
Lottery Take me Too	26,601	23,553	50,154
Volunteer Recruitment Campaign	(1,919)	(5,157)	(7,076)
PAVS Supporting Community Action Fund	-	(33)	(33)
WCVA Voluntary Services Grant	-	32,495	32,495
	167,604	17,986	185,590
TOTAL FUNDS	191,836	26,886	218,722

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

11. 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	6,396	(126)	6,270
PCC	2,630	-	2,630
	9,026	(126)	8,900
Restricted funds			
PCC	86,524	(72,555)	13,969
Town Rider	-	(1,301)	(1,301)
PIVOT	56,898	(55,928)	970
Big Lottery Bus Buddies	96,930	(89,604)	7,326
RCDF Welsh Government	24,298	(78,134)	(53,836)
Lottery Take me Too	136,565	(113,012)	23,553
Volunteer Recruitment Campaign	-	(5,157)	(5,157)
PAVS Supporting Community Action Fund	2,496	(2,529)	(33)
WCVA Voluntary Services Grant	35,814	(3,319)	32,495
General Fund	3,680	(3,680)	-
	443,205	(425,219)	17,986
TOTAL FUNDS	452,231	(425,345)	26,886

12. EMPLOYEE BENEFIT OBLIGATIONS

The Charity contributes to a defined contribution pension scheme. The scheme assets are held separately to those of the Charity in an independently administered fund. The cost to the Charity amounted to £5,410 (2019 £5,233) of which £nil (2019 £nil) was outstanding at the year end.

13. CONTINGENT LIABILITIES

The following fixed assets have been purchased with public grant funding. The grant providers reserve the right to monitor the assets for 5 years. The grant is treated as restricted funds which is reduced over the useful life of the asset. The closing fund at 31 December 2020 is £25,079

Plant and machinery at cost	£
2017 laptops purchased through Big Lottery Funding until 31.07.21	450
2017 vehicles purchased through Welsh Government Rural Development programme until 30.06.23	125,391
Total	125,841

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

15. MEMBER'S GUARANTEE

The charity is a private company limited by guarantee and consequently does not have share capital. The liability of the members in the event of liquidation is limited to £10 per member.

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	832	16
Other trading activities		
Grants	223,754	208,944
Training fees	2,630	9,675
Project management fee	3,000	3,000
	229,384	221,619
Investment income		
Deposit account interest	178	202
Total incoming resources	230,394	221,837
EXPENDITURE		
Charitable activities		
Wages	88,478	86,100
Pensions	5,410	5,233
Telephone	1,410	1,115
Postage and stationery	683	406
Advertising	735	7,291
Sundries	302	20
Travel and subsistence	9,205	13,843
Meetings	239	1,683
Subcontract transport	263	-
Vehicle maintenance	5,971	2,054
Training	257	4,908
Volunteer expenses	477	1,015
Computer and internet	12,651	22,859
Rent	1,762	7,178
Recruitment	58	116
Project management	19,020	19,465
Grant payment	5,500	-
Motor vehicles	38,889	38,889
Computer equipment	114	112
	191,424	212,287
Support costs		
Management		
Trustees' fees	500	500
Carried forward	500	500

PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Management		
Brought forward	500	500
Trustees' expenses	401	569
Translation	249	1,277
Accounts	1,813	1,907
Insurance	721	721
Payroll and membership	1,007	11,813
Sundry	13	13
Bank charges	65	65
	4,769	16,865
Total resources expended	196,193	229,152
Net income/(expenditure)	34,201	(7,315)

Pembrokeshire Associaton of Community Transport Organisations

Fixed Asset Schedule

Year Ended 31 December 2020

		Cost 01/01/2020	Additions	Disposals	Funded by restricted grant	Cost 31/12/2020	Depr'n B/fwd	Depr'n for year	Depr'n on disps	Depr'n C/fwd		WDV 31/12/2020	WDV 31/12/2019
COMPUTER EQUIPMENT (25%)													
Printer		£ 118.06	£ -			£ 118.06	£ 118.06	£ -		£ 118.06		£ -	£ -
Laptop		£ 492.00				£ 492.00	£ 492.00	£ -		£ 492.00		£ -	£ -
Laptop		£ 439.05	£ -			£ 439.05	£ 439.05			£ 439.05		£ -	£ -
Laptop		£ 269.98	£ -			£ 269.98	£ 269.98			£ 269.98		£ -	£ -
Laptop	03.04.17	£ 449.99				£ 449.99	£ 336.00	£ 113.99		£ 449.99	Bus Buddies	£ -	£ 114
		£ 1,769.08	£ -	£ -	£ -	£ 1,769.08	£ 1,655.09	£ 113.99	£ -	£ 1,769.08		£ -	£ 113.99
VEHICLES (20%)													
Renault Master	Ruby	£ 40,322.40	£ -		£ -	£ 40,322.40	£ 40,322.40	£ -		£ 40,322.40		£ -	£ -
White Honda HSC50 CN14 LXV		£ 1,723.09				£ 1,723.09	£ 1,723.09	£ -		£ 1,723.09		£ -	£ -
Red Honda NSC110 CN14 LYA		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
Grey Honda NSC110 CH14 LYG		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
White Honda HSC110 CN14 LXY		£ 1,823.09				£ 1,823.09	£ 1,823.09	£ -		£ 1,823.09		£ -	£ -
Red Honda NSC110 CE64 XGS		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
Red Honda NSC110 CE64 XGT		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
White Honda HSC110 CN64 XGR		£ 1,923.08				£ 1,923.08	£ 1,923.08	£ -		£ 1,923.08		£ -	£ -
Bloomfield Bus	20.11.17	£ 63,955.60				£ 63,955.60	£ 38,373.00	£ 12,791.00		£ 51,164.00	RCDF	£ 12,791.60	£ 25,583
Bws y Bobol	14.11.17	£ 61,435.60				£ 61,435.60	£ 36,861.00	£ 12,287.00		£ 49,148.00	RCDF	£ 12,287.60	£ 24,575
Citroen Minibus deposit	08/10/2018	£ 42,838.80	£ -			£ 42,838.80	£ 11,138.00	£ 8,568.00		£ 19,706.00	RCDF	£ 23,132.80	£ 31,701
Car Caddy Max Life NK68APV	10/10/2018	£ 26,215.00				£ 26,215.00	£ 10,486.00	£ 5,243.00		£ 15,729.00	RCDF	£ 10,486.00	£ 15,729
		£ 247,729.00	£ -	£ -	£ -	£ 247,729.00	£ 150,142.00	£ 38,889.00	£ -	£ 189,031.00		£ 58,698.00	£ 97,587.00
		£ 249,498.08	£ -	£ -	£ -	£ 249,498.08	£ 151,797.09	£ 39,002.99	£ -	£ 190,800.08		£ 58,698.00	£ 97,700.99
											Grant funded	£ 58,698.00	£ 97,700.99
											Unrestricted	£ -	£ -
												£ 58,698.00	£ 97,700.99