

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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FOR THE YEAR ENDED 31 DECEMBER 2020**

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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.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
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**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 Flecsi 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 Flecsi Pembrokeshire service.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 Pembrokeshire 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.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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)



## **PEMBROKESHIRE ASSOCIATION OF COMMUNITY TRANSPORT ORGANISATIONS**

### **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.



**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 .....20<sup>th</sup> 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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	832	832	16
Other trading activities	2	5,630	223,754	229,384	221,619
Investment income	3	178	-	178	202
<b>Total</b>		<b>5,808</b>	<b>224,586</b>	<b>230,394</b>	<b>221,837</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
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	-
<b>Total</b>		<b>97</b>	<b>196,096</b>	<b>196,193</b>	<b>229,152</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,711</b>	<b>28,490</b>	<b>34,201</b>	<b>(7,315)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>27,421</b>	<b>157,100</b>	<b>184,521</b>	<b>191,836</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>33,132</b>	<b>185,590</b>	<b>218,722</b>	<b>184,521</b>

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

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

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

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  
.....20<sup>TH</sup> May 2021..... and were signed on its behalf by:

.....*R M L Evans*.....  
R M L Evans - Trustee



**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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
	<u>229,384</u>	<u>221,619</u>

**3. INVESTMENT INCOME**

	2020	2019
	£	£
Deposit account interest	<u>178</u>	<u>202</u>

**4. NET INCOME/(EXPENDITURE)**

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

	2020	2019
	£	£
Depreciation - owned assets	<u>39,003</u>	<u>39,001</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2020	2019
	£	£
Trustees' fees	500	500
	<u>500</u>	<u>500</u>

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

**Trustees' expenses**

	2020	2019
	£	£
Trustees' expenses	401	569
	<u>401</u>	<u>569</u>

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
	<u>6</u>	<u>5</u>

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

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	16	-	16
Other trading activities	3,000	218,619	221,619
Investment income	202	-	202
	<u>3,218</u>	<u>218,619</u>	<u>221,837</u>
<b>Total</b>	3,218	218,619	221,837
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
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

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

<b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>			
	Unrestricted funds £	Restricted funds £	Total funds £
Volunteer Recruitment Campaign	-	22	22
<b>Total</b>	<u>29</u>	<u>229,123</u>	<u>229,152</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>3,189</u>	<u>(10,504)</u>	<u>(7,315)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	24,232	167,604	191,836
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>27,421</u></u>	<u><u>157,100</u></u>	<u><u>184,521</u></u>
<b>8. TANGIBLE FIXED ASSETS</b>			
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2020 and 31 December 2020	<u>247,729</u>	<u>1,769</u>	<u>249,498</u>
<b>DEPRECIATION</b>			
At 1 January 2020	150,142	1,655	151,797
Charge for year	38,889	114	39,003
At 31 December 2020	<u>189,031</u>	<u>1,769</u>	<u>190,800</u>
<b>NET BOOK VALUE</b>			
At 31 December 2020	<u>58,698</u>	<u>-</u>	<u>58,698</u>
At 31 December 2019	<u><u>97,587</u></u>	<u><u>114</u></u>	<u><u>97,701</u></u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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
	<u>135</u>	<u>2,285</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**11. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	27,421	3,081	30,502
PCC	-	2,630	2,630
	<u>27,421</u>	<u>5,711</u>	<u>33,132</u>
<b>Restricted funds</b>			
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
	<u>157,100</u>	<u>28,490</u>	<u>185,590</u>
<b>TOTAL FUNDS</b>	<u>184,521</u>	<u>34,201</u>	<u>218,722</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 £
<b>Unrestricted funds</b>			
General fund	3,178	(97)	3,081
PCC	2,630	-	2,630
	<u>5,808</u>	<u>(97)</u>	<u>5,711</u>
<b>Restricted funds</b>			
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)	-
	<u>224,586</u>	<u>(196,096)</u>	<u>28,490</u>
<b>TOTAL FUNDS</b>	<u>230,394</u>	<u>(196,193)</u>	<u>34,201</u>



**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 £
<b>Unrestricted funds</b>			
General fund	24,232	3,189	27,421
<b>Restricted funds</b>			
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)
	<u>167,604</u>	<u>(10,504)</u>	<u>157,100</u>
<b>TOTAL FUNDS</b>	<u>191,836</u>	<u>(7,315)</u>	<u>184,521</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,218	(29)	3,189
<b>Restricted funds</b>			
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)
	<u>218,619</u>	<u>(229,123)</u>	<u>(10,504)</u>
<b>TOTAL FUNDS</b>	<u>221,837</u>	<u>(229,152)</u>	<u>(7,315)</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 £
<b>Unrestricted funds</b>			
General fund	24,232	6,270	30,502
PCC	-	2,630	2,630
	<hr/> 24,232	<hr/> 8,900	<hr/> 33,132
<b>Restricted funds</b>			
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
	<hr/> 167,604	<hr/> 17,986	<hr/> 185,590
<b>TOTAL FUNDS</b>	<hr/> <hr/> 191,836	<hr/> <hr/> 26,886	<hr/> <hr/> 218,722

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 £
<b>Unrestricted funds</b>			
General fund	6,396	(126)	6,270
PCC	2,630	-	2,630
	<u>9,026</u>	<u>(126)</u>	<u>8,900</u>
<b>Restricted funds</b>			
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)	-
	<u>443,205</u>	<u>(425,219)</u>	<u>17,986</u>
<b>TOTAL FUNDS</b>	<u>452,231</u>	<u>(425,345)</u>	<u>26,886</u>

**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	<u>125,391</u>
Total	<u>125,841</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	832	16
<b>Other trading activities</b>		
Grants	223,754	208,944
Training fees	2,630	9,675
Project management fee	3,000	3,000
	<hr/> 229,384	<hr/> 221,619
<b>Investment income</b>		
Deposit account interest	178	202
	<hr/>	<hr/>
<b>Total incoming resources</b>	230,394	221,837
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
	<hr/> 191,424	<hr/> 212,287
<b>Support costs</b>		
<b>Management</b>		
Trustees' fees	500	500
Carried forward	500	500

This page does not form part of the statutory financial statements

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

	2020 £	2019 £
<b>Management</b>		
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
	<u>4,769</u>	<u>16,865</u>
Total resources expended	<u>196,193</u>	<u>229,152</u>
<b>Net income/(expenditure)</b>	<u><u>34,201</u></u>	<u><u>(7,315)</u></u>

This page does not form part of the statutory financial statements



Pembrokeshire Association of Community Transport Organisations  
Fixed Asset Schedule  
Year Ended 31 December 2020

Cost	Additions	Disposals	Funded by restricted grant	Cost
01/01/2020				31/12/2020

COMPUTER EQUIPMENT (25%)

Printer	£ 118.06	£ -	£ -	£ 118.06
Laptop	£ 492.00	£ -	£ -	£ 492.00
Laptop	£ 439.05	£ -	£ -	£ 439.05
Laptop	£ 269.98	£ -	£ -	£ 269.98
Laptop	£ 449.99	£ -	£ -	£ 449.99
03.04.17				
	£ 1,769.08	£ -	£ -	£ 1,769.08

VEHICLES (20%)

Renault Master	£ 40,322.40	£ -	£ -	£ 40,322.40
White Honda HSC50 CN14 LXV	£ 1,723.09			£ 1,723.09
Red Honda NSC110 CN14 LYA	£ 1,823.09			£ 1,823.09
Grey Honda NSC110 CH14 LYG	£ 1,823.09			£ 1,823.09
White Honda HSC110 CN14 LXY	£ 1,823.09			£ 1,823.09
Red Honda NSC110 CE64 XGS	£ 1,923.08			£ 1,923.08
Red Honda NSC110 CE64 XGT	£ 1,923.08			£ 1,923.08
White Honda HSC110 CN64 XGR	£ 1,923.08			£ 1,923.08
Bloomfield Bus	£ 63,955.60			£ 63,955.60
Bws y Bobol	£ 61,435.60			£ 61,435.60
Citroen Minibus deposit	£ 42,838.80	£ -		£ 42,838.80
Car Caddy Max Life NK68APV	£ 26,215.00			£ 26,215.00
20.11.17				
14.11.17				
08/10/2018				
10/10/2018				
	£ 247,729.00	£ -	£ -	£ 247,729.00
	£ 249,498.08	£ -	£ -	£ 249,498.08

Depr'n Bfwd	Depr'n for year	Depr'n on dispos	Depr'n Cfwd
-------------	-----------------	------------------	-------------

£ 118.06	£ -	£ -	£ 118.06
£ 492.00	£ -	£ -	£ 492.00
£ 439.05		£ -	£ 439.05
£ 269.98		£ -	£ 269.98
£ 336.00	£ 113.99	£ -	£ 449.99
			Bus Buddies
£ 1,655.09	£ 113.99	£ -	£ 1,769.08

£ 40,322.40	£ -	£ -	£ 40,322.40
£ 1,723.09	£ -	£ -	£ 1,723.09
£ 1,823.09	£ -	£ -	£ 1,823.09
£ 1,823.09	£ -	£ -	£ 1,823.09
£ 1,823.09	£ -	£ -	£ 1,823.09
£ 1,923.08	£ -	£ -	£ 1,923.08
£ 1,923.08	£ -	£ -	£ 1,923.08
£ 1,923.08	£ -	£ -	£ 1,923.08
£ 38,373.00	£ 12,791.00	£ -	£ 51,164.00
£ 36,861.00	£ 12,287.00		£ 49,148.00
£ 11,138.00	£ 8,568.00		£ 19,706.00
£ 10,486.00	£ 5,243.00		£ 15,729.00
£ 150,142.00	£ 38,889.00	£ -	£ 189,031.00
£ 151,797.09	£ 39,002.99	£ -	£ 190,800.08

£ 58,698.00	£ 97,700.99
£ 58,698.00	£ 97,700.99
£ -	£ -
£ 58,698.00	£ 97,700.99

Grant funded
Unrestricted