

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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FOR THE YEAR ENDED 31 DECEMBER 2023**

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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.

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**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

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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.

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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 Organisations.

**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 role 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,

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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.



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**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.



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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; Craig Morgan - Training Co-ordinator; Ruby Woods - TMT! Assistant; Jo Hicks - Marketing; Jemma Sinclair - Development Officer; Damian Golden - Vehicle 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

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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 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  
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**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 FCA

Bevan Buckland LLP  
Chartered Accountants  
Haverfordwest  
SA61 2BP

Date: 10.9.2024

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

The notes form part of these financial statements

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
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**STATEMENT OF FINANCIAL POSITION  
31 DECEMBER 2023**

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

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

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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.



**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

**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
	<u>331,056</u>	<u>145,101</u>

**3. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	<u>2,577</u>	<u>839</u>

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

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

	2023	2022
	£	£
Depreciation - owned assets	<u>5,997</u>	<u>13,812</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

	2023	2022
	£	£
Trustees' expenses	174	256
Trustees' fees	<u>540</u>	<u>525</u>
	<u>714</u>	<u>781</u>

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

**Trustees' expenses**

	2023	2022
	£	£
Trustees' expenses	<u>174</u>	<u>256</u>

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

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**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	<u>3</u>	<u>3</u>
	<u>6</u>	<u>6</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>			
Other trading activities	15,646	129,455	145,101
Investment income	<u>839</u>	<u>-</u>	<u>839</u>
<b>Total</b>	<u>16,485</u>	<u>129,455</u>	<u>145,940</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>34,677</u>	<u>149,096</u>	<u>183,773</u>
<b>NET INCOME/(EXPENDITURE)</b>	(18,192)	(19,641)	(37,833)
<b>Transfers between funds</b>	<u>22,889</u>	<u>(22,889)</u>	<u>-</u>
<b>Net movement in funds</b>	4,697	(42,530)	(37,833)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>38,577</u>	<u>182,021</u>	<u>220,598</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>43,274</u>	<u>139,491</u>	<u>182,765</u>

**8. TANGIBLE FIXED ASSETS**

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

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.

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Debtors	<u>33,125</u>	<u>13,391</u>

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

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

**11. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	43,274	20,905	14,534	78,713
<b>Restricted funds</b>				
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	<u>-</u>	<u>6,343</u>	<u>-</u>	<u>6,343</u>
	<u>139,491</u>	<u>106,631</u>	<u>(14,534)</u>	<u>231,588</u>
<b>TOTAL FUNDS</b>	<u>182,765</u>	<u>127,536</u>	<u>-</u>	<u>310,301</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**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	21,981	(1,076)	20,905
<b>Restricted funds</b>			
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
	<u>311,693</u>	<u>(205,062)</u>	<u>106,631</u>
<b>TOTAL FUNDS</b>	<u>333,673</u>	<u>(206,137)</u>	<u>127,536</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
<b>Unrestricted funds</b>				
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
<b>Restricted funds</b>				
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
	<u>182,021</u>	<u>(19,641)</u>	<u>(22,889)</u>	<u>139,491</u>
<b>TOTAL FUNDS</b>	<u>220,598</u>	<u>(37,833)</u>	<u>-</u>	<u>182,765</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**11. MOVEMENT IN FUNDS - continued**

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	16,452	(181)	16,271
Bus Buddies	<u>33</u>	<u>(34,496)</u>	<u>(34,463)</u>
	16,485	(34,677)	(18,192)
<b>Restricted funds</b>			
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	<u>-</u>	<u>(352)</u>	<u>(352)</u>
	<u>129,455</u>	<u>(149,096)</u>	<u>(19,641)</u>
<b>TOTAL FUNDS</b>	<u>145,940</u>	<u>(183,773)</u>	<u>(37,833)</u>

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 £
<b>Unrestricted funds</b>				
General fund	35,947	37,176	5,590	78,713
PCC	2,630	-	(2,630)	-
Bus Buddies	<u>-</u>	<u>(34,463)</u>	<u>34,463</u>	<u>-</u>
	38,577	2,713	37,423	78,713
<b>Restricted funds</b>				
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	<u>-</u>	<u>6,343</u>	<u>-</u>	<u>6,343</u>
	<u>182,021</u>	<u>86,990</u>	<u>(37,423)</u>	<u>231,588</u>
<b>TOTAL FUNDS</b>	<u>220,598</u>	<u>89,703</u>	<u>-</u>	<u>310,301</u>

**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**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	38,432	(1,256)	37,176
Bus Buddies	<u>33</u>	<u>(34,496)</u>	<u>(34,463)</u>
	38,465	(35,752)	2,713
<b>Restricted funds</b>			
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	<u>6,365</u>	<u>(22)</u>	<u>6,343</u>
	<u>441,148</u>	<u>(354,158)</u>	<u>86,990</u>
<b>TOTAL FUNDS</b>	<u><u>479,613</u></u>	<u><u>(389,910)</u></u>	<u><u>89,703</u></u>

**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.



**PEMBROKESHIRE ASSOCIATION OF COMMUNITY  
TRANSPORT ORGANISATIONS**

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

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	-
Donations	40	-
	40	-
<b>Other trading activities</b>		
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
<b>Investment income</b>		
Deposit account interest	2,577	839
<b>Total incoming resources</b>	333,673	145,940
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
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
<b>Support costs</b>		
<b>Management</b>		
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

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 2023**

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

