

REGISTERED COMPANY NUMBER: 03343059 (England and Wales)
REGISTERED CHARITY NUMBER: 1063289

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
PEMBROKESHIRE ASSOCIATION OF VOLUNTARY
SERVICES**

Clay Shaw Butler Limited
Statutory Auditors and Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

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COMPANIES HOUSE

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

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PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES

C Carter
J R Gossage (resigned 16.2.22)
E J Muir-Edwards (resigned 16.2.22)
H D Murray
B A Priest
M L Tierney (resigned 16.2.22)
S Whitbread
C Crichton (appointed 10.6.21)
A E Sangster (appointed 16.2.22)
C F Incledon (appointed 26.5.22)
J D M Tucker (appointed 26.5.22)

COMPANY SECRETARY

S J Leonard

REGISTERED OFFICE

36-38 High Street
Haverfordwest
Pembrokeshire
SA61 2DA

REGISTERED COMPANY NUMBER

03343059 (England and Walcs)

REGISTERED CHARITY NUMBER

1063289

AUDITORS

Clay Shaw Butler Limited
Statutory Auditors and Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

BANKERS

Unity Bank
Unity Trust Bank plc
4 Brindley Place
Birmingham
B1 2JB

SOLICITORS

Hains & Lewis
Penffynnon
Hawthorn Rise
Haverfordwest
Pembrokeshire
SA61 2BQ

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

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OTHERS

Adviser to the Board -
To 19.10.22 Cllr Michelle Bateman
(nominated by Pembrokeshire County
Council)
From 19.10.22 Cllr Delme Harries
(nominated by Pembrokeshire County
Council)

Chief Officer - S J Leonard

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Strategic Aims and Objectives

The Association has been established as the County Voluntary Council for Pembrokeshire. It promotes any charitable purpose for the public benefit of the community and, in particular, the advancement of education, the protection of health and the relief of poverty, distress and sickness. Its membership is made up of voluntary and community groups and social enterprises (collectively known as "the third sector") operating in Pembrokeshire. In its work the Association promotes and organises co-operation in the achievement of these aims and, to that end, brings together representatives of third sector organisations and statutory authorities within Pembrokeshire.

During the year, progress continued to be made towards delivering three key strategic priorities identified by the Board in 2018, namely:

- Develop smart working practices
- Establish a regional "hub and spokes" approach
- Strengthen our supporter base

The period of this report covers the final year of the 10-year strategic plan approved by the Board in 2011 which identified the following strategic aims:

To encourage voluntary activity PAVS will:

- Build capacity within the third sector by offering information, advice, training, funding and development support, ICT support and consultancy
- Provide facilities and offer support services through the Pembrokeshire Centre for Voluntary Action
- Run a small grants scheme
- Promote volunteering in the community
- Expand its membership base

To support its full and associate members PAVS will:

- Accumulate an evidence base to contribute towards their policy development, funding applications and procurement bids
- Assist them in identifying, and where possible quantifying, their outcomes and impacts
- Offer discounts on training, ICT support and consultancy

To engage with the public and private sectors PAVS will:

- Represent local third sector views to statutory bodies
- Undertake partnership working with public and private sector organisations

To promote the vision of the third sector in Pembrokeshire PAVS will:

- Develop networks linking third sector organisations with similar objectives
- Discover opportunities by identifying market failures, policy failures and unmet needs

The Board has started on work on developing a new strategy that will set the long-term direction of the Association.

PAVS has agreed a set of values and approaches that guide the way that the Association will deliver its mission and strategic aims. The values that PAVS has adopted are:

- Enthusiasm

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- Inclusiveness
- Collaboration
- Innovation
- Kindness

Public Benefit

The trustees have a duty to report on 'public benefit' by explaining the significant activities undertaken in order to carry out the aims for the public benefit, and achievements measured against those aims. Regular reports are presented to funders and stakeholders. An overview of activities is presented to members at the Annual General Meeting. In addition, the trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit.

Sustainable Development

The Well-Being of Future Generations (Wales) Act 2015 is the first legislation to embed sustainable development as the central organising principle for the provision of statutory services. PAVS Sustainable Development policy was first introduced in 2011 and has been kept under review in the years since. The Association has also adopted the Green Dragon environmental management standards.

PAVS is committed to engaging with the statutory sector based on sustainable development approaches and principles. In line with this commitment, PAVS has contributed to the work of the Public Services Board (PSB) under Priority 4 of the Wellbeing Plan for Pembrokeshire - Protecting Our Environment. This has involved active membership of the PSB Climate Change sub-group focusing on climate adaptation and carbon reduction to address the climate change emergency declared by Pembrokeshire County Council.

During the year, PAVS also invested resources secured from the UK Community Renewal Fund (UKCRF) in supporting Grwp Resilience to deliver a work programme entitled **Growing Greener Spaces**. This work supported community-led action to achieve a greener, more self-reliant, and low-carbon future including developing local food supply chains, improving biodiversity, and reducing carbon emissions. The positive working relationship with Grwp Resilience has enabled PAVS to deliver on our stated commitments associated with sustainable management of natural resources and community-led action, creating inclusive opportunities for people to get involved in nature-based activities.

ACHIEVEMENTS AND PERFORMANCE

Activities

PAVS is a delivery partner within Third Sector Support Wales (TSSW), which comprises 19 County Voluntary Councils (CVCs) and Wales Council for Voluntary Action (WCVA). TSSW delivers the Third Sector Infrastructure Partnership Agreement on behalf of Welsh Government and assists the Welsh Government in the delivery of its long-term aim to build a Wales that is prosperous and secure; healthy and active; ambitious and learning, and united and connected.

During the year, work has been undertaken to develop a 5-year TSSW strategy and delivery plan. The shared vision for TSSW is an equal, inclusive and greener Wales with thriving communities and a culture that nurtures wellbeing. Our shared mission is creating the conditions for the voluntary sector and volunteers across Wales to contribute fully to individual and community well-being, now and for the future.

The Partnership Agreement for 2021-2022 includes four pillars of activity, namely:

- Volunteering
- Sustainable Funding
- Good Governance
- Engagement & Influencing

TSSW has developed a suite of digital platforms to support face-to-face delivery and to ensure consistent access to information, resources and training no matter where a group is located. These platforms are Volunteering Wales, Funding Wales, TSSW Knowledge Hub, and **infoengine** (an online directory of third sector services). Work has been undertaken during the year to enhance TSSW digital resources.

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The terms of the Agreement are subject to a national Core Services Framework, which describes the full range of activities to be delivered at a national level by WCVA and at a local/regional level by CVCs. Performance is monitored in a consistent manner across TSSW through an Impact & Reporting Framework. This includes 4 "pillar specific" Key Performance Indicators (KPIs) for volunteering and sustainable funding and 6 cross-cutting KPIs, including 2 for digital delivery. A bespoke Customer Relationship Management (CRM) system assists with reporting against the 6 cross-cutting KPIs. Volunteering KPIs are collated through the on-line Volunteering Wales platform, with the on-line Funding portal providing evidence for the sustainable funding KPIs.

In addition to the quantitative data collated via the CRM, the Framework sets out a methodology for collecting qualitative information through an on-line impact survey and case studies. These methods are used to demonstrate the collective impact of TSSW service delivery. TSSW remains committed to developing further tools to measure the impact of work carried out under the Engagement & Influencing pillar.

Quarterly reports are generated from the CRM with data being available at a national, regional and local level and a TSSW Impact Report is produced annually. Regular monitoring meetings are held with the Welsh Government Third Sector Support Unit. In addition, PAVS provides monitoring and performance reports to project steering groups established to oversee delivery of specific funded programmes of work that contribute to the achievement of the outcomes set out in the Core Services Framework.

PAVS has performed well against the KPIs and made a strong contribution to the overall performance of the TSSW partnership in Wales during 2021-22 despite the many challenges faced during the year as a result of the ongoing impact of COVID-19.

It is important to recognise that service delivery in this year continued to be impacted by COVID-19 restrictions even as the county moved into a recovery phase. During the year, PAVS staff delivered services in a hybrid manner, working remotely from home using Microsoft Teams, coming into the office, and working out in communities as restrictions eased.

From the outset of the pandemic and for the whole of the year under review, PAVS worked closely with statutory partners to deliver an integrated community-led COVID response and recovery. This included working on establishing the Pembrokeshire Community Hub as a permanent element of community infrastructure, distributing grants, supporting the deployment of volunteers, providing digital support for individuals, supporting community buildings, and generally contributing to the delivery of a COVID-19 recovery plan led by the multi-agency and cross-sector Community Co-ordination Recovery Group (CCRG). The efforts of the whole staff team throughout a year that continued to present both personal and professional challenges are to be applauded.

The following sections provide an overview of the activities undertaken by PAVS during the year 2021-22, aligned to each of the pillars within the Third Sector Infrastructure Partnership Agreement and grouped together under the following broad headings: Third Sector Support; Policy & Engagement; Connected Communities; Business Services.

These activities have contributed to PAVS' mission and strategic aims as determined by the Board of Trustees, delivered public benefit, and contributed to the national Well-being Goals as set out in the Well-being of Future Generations (Wales) Act 2015 and overseen locally by the Pembrokeshire PSB.

THIRD SECTOR SUPPORT

This section of the report focuses on the work delivered by the Association related to volunteering, sustainable funding, and good governance, as defined in the TSSW Core Services Framework.

Volunteering

This area of work covers the services delivered by Volunteering Pembrokeshire (PAVS volunteer centre) in terms of encouraging people to volunteer through a comprehensive programme of volunteer recruitment and placement, as well as providing best practice guidance and support to volunteer-involving organisations.

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During the period, **44 individuals** were placed into formal volunteering roles, with **56 individuals** being supported with volunteering in some way. In addition, a significant number of people were encouraged and supported to engage in helping their neighbours as informal volunteers through the Pembrokeshire Community Support Network and the efforts of PAVS Community Volunteering Development Officer. We remain grateful to everyone who came forward to help in response to COVID-19 and subsequently during the recovery period.

PAVS received funding from Pembrokeshire County Council (PCC) to employ a part-time Volunteering Development Officer to reinvigorate the Authority's Employer Supported Volunteering programme and to promote and support employee volunteering within PSB member organisations. This work proved to be extremely successful as demonstrated by a quote from PCC Chief Executive, Will Bramble:

"It is brilliant to see so many PCC staff using the Employee Volunteering Scheme to volunteer for worthy causes around Pembrokeshire. Volunteering is an integral part of any healthy community, and we are proud to be able to offer this initiative to our staff. We hope to see many more PCC teams and individuals volunteering in the future."

The work carried out on the employer-support volunteering programme delivered significant benefits both for PCC in terms of employee wellbeing and an improved understanding of the work of voluntary groups and the lived experience of people they support, and also for voluntary & community groups who benefited from the practical support provided by the employee volunteers.

The national GwirVol programme provides a focus on supporting youth volunteering, with funding being made available for distribution to voluntary activities organised by young people. During the period, PAVS transferred £6,340 of GwirVol funding to Pembrokeshire Youth Bank for distribution.

The Youth Bank distributed a total of **£6,331** to 10 youth volunteering projects/groups who collectively achieved the following:

- 35 new volunteering opportunities created
- 81 volunteers aged 14 - 25 years
- 79 volunteers aged under 14 years
- 37 volunteers using Welsh in their volunteering role
- 620 people benefiting from the contribution of young volunteers

PAVS recognises the importance of involving young people in volunteering and will continue to work with Pembrokeshire Youth Bank to promote and support youth volunteering in the County.

The usual annual programme of events to celebrate and promote volunteering had to be adjusted for the second year running due to ongoing concerns re COVID with key events in the volunteering calendar remaining online. The 3-day Pembrokeshire County Show was cancelled, which meant that once again PAVS did not get the chance to promote the voluntary sector and volunteering in the Community Zone marquee. PAVS supported a "virtual reality" version of the Show giving people online access to the event.

During the period, PAVS has led on and supported three award programmes recognising the achievements of local voluntary and community groups and individuals:

- **Volunteer of the Year Awards 2021** - an online ceremony sponsored by South Hook LNG took place at the start of December. Around 100 people signed in to recognise and celebrate the outstanding efforts of volunteers of all ages, with awards (crafted by a local blacksmith) being presented to winners in 7 categories, with certificates of achievement presented to Highly Commended finalists.

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- **Above & Beyond Awards** - this award scheme was developed by the West Wales Care Partnership (with funding from the Welsh Government Transformation Fund) to recognise and reward voluntary groups who had gone the extra mile during COVID. Individuals were invited to nominate groups for the award and voting was managed via the Connect Pembrokeshire community platform. Following the voting process, four groups in Pembrokeshire received £500 under this award scheme.
- **Pride in Pembrokeshire** - during the year, PAVS worked with PSB partners to review and re-launch the new Pride in Pembrokeshire award scheme to recognise the contribution that groups make to individual and community wellbeing. Nominations are invited on a rolling programme, with awards being made on a bi-monthly basis. Each award is sponsored by a PSB partner and includes £200 for the group, a certificate and publicity for their work. Three groups received a Pride in Pembrokeshire award in this year.

During the year, one of the volunteer centre officers was seconded on a part-time basis to the Workways+ programme managed by Pembrokeshire County Council to support volunteering as a route to employment or further training. This demonstrates the important role that volunteering can play in terms of developing skills for work and strengthening an individual's personal statement.

Funding for this area of work has primarily come from the Welsh Government TSSW/GwirVol core funding, Transformation funds (managed by the West Wales Care Partnership), and Pembrokeshire County Council (for the Workways+ secondment). PAVS remains grateful to South Hook LNG for their ongoing financial support for volunteering in the County and to PSB partners for their sponsorship of the Pride in Pembrokeshire award scheme.

Sustainable Funding

This area of work covers the distribution of grants and the delivery of information, training, development, and support services to help voluntary and community groups and social enterprises in Pembrokeshire secure the funding they need to achieve long-term sustainability.

PAVS continued to deliver the Supporting Community Action Fund (SCAF) which was established in the previous year by bringing together different funding streams to provide an integrated funding programme. SCAF is open to informal and formal voluntary and community groups, social enterprises, and town & community councils to help them and their members survive the COVID-19 crisis and move into recovery.

During the year, SCAF provided revenue and capital grants under two funding programmes - Micro Grants and Main Grants. The Micro Grants programme offered small grants of up to £500 to constituted and non-constituted community support groups, with a simple application process and decisions within 5 days of receipt of the application. In the period under review, **9 micro grants** were awarded totalling **£3,876**.

The Main Grants programme offered larger grants to formally constituted groups under different themes including Recovery & Revival and Winter Pressures. Two rounds of the SCAF Main Grants programme took place during the year, awarding **40 grants totalling £98,948**. Funding for SCAF came from the Welsh Government Winter Pressures funding (via WCVA), Pembrokeshire County Council, and the West Wales Care Partnership.

In addition to overseeing the SCAF, PAVS also:

- Managed the delivery of local and regional community funding/grant schemes on behalf of external funders including South Hook LNG and West Wales Care Partnership (Learning Disabilities and Carers Support Innovation Funds)
- Acted as fundholder for the Invest Local Hubberston & Hakin Community Forum funded by the National Community Lottery via Building Communities Trust
- Led three sector consortium projects - Catalysts for Care, PIVOT, Pembrokeshire Community Hub - providing funding to delivery partners PLANED, British Red Cross, West Wales Care & Repair, Volunteering Matters, PACTO/Royal Voluntary Service
- Took the regional lead on a major capital grant scheme for Care Homes across Pembrokeshire, Carmarthenshire, and Ceredigion to facilitate digital connections and provide safe visiting arrangements for family members during the COVID-19 crisis (rounds 3 and 4)

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- Managed the Outdoor Connections grant scheme which provided small capital grants to Pembrokeshire groups and town & community councils to create outdoor meeting/conversation spaces - this scheme proved to be extremely popular, distributing £46,432 to 43 groups
- Facilitated two Participatory Budgeting pilots in Saundersfoot and Letterston, bringing people together to make decisions about how funding should be invested in their own communities. In total, £14,200 was awarded to 19 groups through the participatory budgeting process

In May 2021, PAVS successfully applied to the UK Community Renewal Fund for **£507,377** to deliver a third sector-led consortium programme - **Resourceful Communities: Towards a Wellbeing Economy**. This programme is focused on building an economy based on natural & cultural assets, local food production, co-operative care opportunities and ideas to address poverty, business growth and unemployment, as well as creating an infrastructure for the future planning and funding of communities. PAVS is the fundholder and programme manager, as well as delivering specific elements of the programme including a £100,000 grant scheme for the benefit of the wider third sector. Programme delivery partners are PLANED, Grwp Resilience, Clynfyw Care Farm, Together for Change (Solva Care) and Pembrokeshire County Council, with freelance associates being commissioned to bring additional capacity into the delivery partnership. The UK Community Renewal programme received final approval from the UK Government in November 2021 - the programme end date has been extended to 31st December 2022 and delivery is ongoing.

During the year, PAVS directly managed the award and distribution of £733,593 in funds and grants to third sector organisations in Pembrokeshire and facilitated grant panels for the distribution of £142,315 grants to local and regional care homes for improved visitor access and digital connectivity.

The majority of service delivery remained online due to ongoing COVID restrictions, and included webinars, training courses and events. For the second year running, the annual Funding Fair took the form of a week-long programme of 5 online sessions delivered by a range of local and national funders, providing an opportunity for information sharing, Q&A, and networking. Information and resources were made available online following each session.

Work continued during the year to develop and promote **Funding Wales**, the TSSW on-line platform giving access to a directory of local and national funders that can be searched according to a range of criteria, providing a response that is tailored to meet specific funding needs. A funding Padlet was also created and shared widely, providing up-to-date information about funding opportunities.

Primary funders for this area of work include Welsh Government TSSW core funding, West Wales Care Partnership (ICF and Transformation funds), Pembrokeshire County Council, Invest Local (Building Communities Trust), and South Hook LNG.

Good Governance

This area of work covers all the capacity building and development support services provided to voluntary & community groups and social enterprises across the County to ensure that third sector personnel, volunteers, managers, and trustees have the knowledge and skills they need to operate sustainably, fairly, legally and safely.

Work during the year has included:

- providing information on governance issues via the Pembrokeshire Trustee Network with a focus on issues arising as a result of COVID-19 restrictions
- providing direct advice and information to 252 groups to set up appropriate legal structures, strengthen governance arrangements, deal with risk assessments, manage HR issues, understand changes to Charity Commission rules, operate safely in line with COVID-19 restrictions, etc
- delivering online training sessions/workshops for voluntary and community groups
- supporting groups to upload information about their services and activities on **infoengine**, the TSSW on-line searchable directory of third sector services

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A key element of the work during the year has been supporting the **Pembrokeshire Community Buildings Forum**, in association with PLANED. The relaxation of COVID-19 restrictions over the course of the year presented significant challenges to community buildings as they worked through a plethora of health & safety regulations and processes to enable the safe re-opening of their premises. During the year, there were **4 meetings** of the Pembrokeshire Community Buildings Forum attended by a total of **127 participants** from halls across the County.

PAVS continued to manage the Catalysts for Care project, delivered by an FTE Social Enterprise Catalyst based in PAVS and a Micro Enterprise Catalyst based in PLANED, with support from Community Catalysts, a social enterprise with experience of delivering similar programmes elsewhere in the UK. The aim of the programme is to support the setting-up and organisational development of micro-enterprises and social enterprises offering care, support and wellbeing services that enable people to live independently for longer in their own homes and communities. The majority of activity during the year has been delivered online.

During the year, PAVS continued to employ a part-time Community Development Officer on behalf of the Hubberston & Hakin Invest Local Community Forum. The officer is based in the Hubberston & Hakin community and is jointly line managed by PAVS and a Forum sub-group, which sets the work programme, monitors progress, and provides day-to-day operational support. PAVS provides all HR and payroll support for the Officer.

Funding for this area of work has primarily been provided by Welsh Government TSSW core funding; LEADER (managed by PLANED), West Wales Care Partnership (Integrated Care Fund), Welsh Government Winter Pressures funding, and Invest Local funding (National Lottery funding managed by Building Communities Trust).

POLICY & ENGAGEMENT

Engaging the third sector in strategic planning, public service design and delivery, policy issues and consultations remains a key element of the Association's work. Outcomes of this work demonstrate that PAVS is involved in the full range of local, regional, and national strategic and operational planning partnerships and that there are appropriate mechanisms in place to engage the sector in the work of those partnerships.

Key pieces of work during the year included:

- representing the third sector on key local and regional partnerships including the Pembrokeshire Public Services Board; Arwain Sir Benfro (Pembrokeshire Local Action Group); Pembrokeshire Community Co-ordination Recovery Group); Healthier Pembrokeshire Strategic & Operational Boards, and various workstreams established by the West Wales Care Partnership
- being actively involved in two national partnerships focused on promoting and supporting community-led action - Resourceful Communities Partnership (Social Care Wales) and Community Movement Cymru (facilitated by Coalfields Regeneration Trust)
- providing third sector responses to consultations, engaging voluntary and community groups and their members in co-designing services, and facilitating the third sector contribution to the development of local and regional plans and strategies
- supporting a range of third sector special interest networks and representing the sector on service planning groups at a local and regional level
- disseminating policy & engagement information through e-bulletins, social media, presentations, networks, and online partnership and network events during the year
- working with partners on the collaborative development and delivery of third sector-led preventative and early intervention services to address key issues such as homelessness and food poverty
- using narrative-based approaches to capture people's lived experience and using this qualitative evidence alongside qualitative KPIs to measure outcomes and the impact on individual and community wellbeing

PAVS has established **8 Health & Wellbeing Networks** with a total of around **400 members** across key themes of work including older people, people living with dementia, children & families, bereavement, befriending, and unpaid carers. During the period under review, these networks have met regularly online and provided opportunities for third sector organisations to work alongside statutory partners to consider how national strategies can be implemented in a local and regional context, and what role the third sector can play.

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Through these networks, PAVS is able to facilitate collaborative approaches to areas of service innovation and strategy. Examples of this during the year included HomeShare, managed by Pembrokeshire Care Society; Circles of Support; the development of a first stage Lottery bid led by Cwmpas (formerly Wales Co-operative Centre) to set up a community-led model of social care in north-east Pembrokeshire; ongoing work to develop a new model for day opportunities involving community venues and third sector providers, and designing a regional online portal for carers' information.

PAVS receives funding for two specialist roles within the Policy & Engagement team, namely a Dementia Supportive Communities Development Officer and a Children & Families Connector.

The Dementia Supportive Communities Development Officer works with local people, communities, and organisations to develop dementia friendly activities and communities across the County, so that people living with dementia, their families and carers can enjoy the best quality of life possible. The focus of the year under review has been to help people living with dementia and their families/carers to re-engage with community life following COVID.

By the end of the year, there was an established network of 47 dementia supportive groups across the County offering activities on a weekly or fortnightly basis with an average of 18 people attending each one. Each month 936 people took part in 32 dementia supportive face-to-face community groups. In addition, people continued to enjoy taking part in online activities that had been established during COVID. People without digital access were helped to engage in online activities by the Digital Connections programme delivered by the Community Connectors (loan of laptops, free data, DigiCoach training). A weekly activity list was distributed to around 200 people living with dementia, their families/carers, and professionals working with people with dementia and all activities are uploaded onto infoengine, Dewis Cymru, and Connect Pembrokeshire.

Information about services and activities was distributed via the Dementia Supportive Communities Network using e-mail, social media, websites, Padlet, post, and at events, with people being signposted to appropriate support agencies and community groups. Key events in the calendar included Dementia Action Week, which included a series of interviews on Pure West Radio in which people shared their lived experiences of dementia (these have been viewed online thousands of times), Carers Week, and Carers Rights Day.

PAVS worked with Carers Trust, Co-production Network Wales, people living with dementia and their carers to co-produce a Carer Aware Card, designed by carers for carers. This card is now widely distributed and has been re-printed several times to meet demand. PAVS has also helped to bring a new service into Pembrokeshire focused on supporting people with Young Onset Dementia - delivered by Ty Hapus at the Haverfordwest Football Club. The Officer has also provided support to Tenby and Haverfordwest in their ambition to become dementia friendly towns - this work is ongoing and other towns have already expressed an interest in getting involved.

The work of the PAVS Dementia Supportive Communities Officer achieved national recognition during the year with the award of a prestigious social care Accolade, Winner in the category "Supporting People who live with Dementia".

The Children & Families Connector works closely with the Team Around the Family (TAF) based in the Pembrokeshire County Council Children's Services directorate. The main role of the Connector is to work with young people and families referred to the TAF service, helping them to connect with local community-based activities, support groups and third sector services. The Connector also works with TAF colleagues to deliver school holiday activity programmes and other activities.

In addition to dealing with **162 referrals**, work during the year has included working with Victim Support to reduce hate crime, raising awareness of the importance of equality & diversity, promoting/developing services to support emotional health & wellbeing, and dealing with the impact of poverty on the lives of young people and their families. These issues have been central to the work of the Children & Families Network, facilitated by the Connector.

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PAVS has representation on the Children & Communities Grant Steering Group to ensure that the third sector continued to be recognised as a key partner in this area of work, particularly in response to the Notice of Motion on child poverty passed by Pembrokeshire County Council.

PAVS continued to offer a part-time supported employment opportunity for a Learning Disabilities Champion (Community). The PAVS LD Champion is one of four posts employed through a programme managed by Pembrokeshire County Council to promote and support people with learning disabilities.

During the year, our LD Champion continued to use the Most Significant Change methodology to collect stories of lived experience from people with learning disabilities, and used his skills in making podcasts and films to create online spaces for people with learning disabilities to connect and share their experiences. The Champion also supported events organised by PAVS, including the online Volunteer of the Year Awards and Speed Network meetings, and has made an important contribution to the work of PAVS during the year.

For the early part of the year, PAVS continued to employ a part-time Engagement & Support Officer (ESO) on behalf of the Wellbeing Newport project, run under the auspices of Newport Community Forum. Following the resignation of the ESO early on in the year, PAVS has continued to support Newport Community Forum and local community partners to agree a role description and work programme for a new officer to progress the work started by the ESO.

Funding for this area of work has primarily been provided by the Welsh Government Transformation & ICF Funds (managed by West Wales Care Partnership); Enhancing Pembrokeshire; Children & Communities Grant (Pembrokeshire County Council); Public Health Wales, and the Welsh Government TSSW Core Funding/Winter Pressures Fund.

CONNECTED COMMUNITIES

As Pembrokeshire moved into COVID recovery, the Pembrokeshire Community Co-ordination Recovery Group (CCRG) reflected on what had worked well in COVID and should be continued. Following this review, it was agreed that the Pembrokeshire Community Hub should be continued as a key element of community infrastructure. It was further agreed that PAVS should be the lead delivery partner, setting up and delivering the Hub on behalf of a multi-agency and cross-sector steering group, reporting to the CCRG and other local strategic partnerships. A detailed business plan was drawn up and funding was secured from various sources to set up and launch the Pembrokeshire Community Hub.

PAVS appointed a Community Hub Manager in November 2021 and, since then, much work has been done to establish the new Hub in PAVS, including installing telephony and IT systems, appointing staff, setting up systems and processes, and preparing a marketing & communication plan. The steering group has been established and meets fortnightly to provide oversight and direction to the new Hub.

The Community Hub brings together different elements of existing work, including the Community Connectors, Connect Pembrokeshire, Pembrokeshire Digital Connections, and volunteering, with Volunteering Matters coming on board to support the recruitment of Hub volunteers. The Hub is designed to be a single point of contact for information about community activities, services, support and collaborative programmes, and can flex up to respond to an emergency situation (such as COVID). It is a free service, open to all residents in Pembrokeshire, and offers community solutions for all ages.

The PAVS Community Connector team is well-established and continues to play a central role in delivering the Pembrokeshire prevention strategy which sets out a vision to create active, resourceful, connected, sustainable and kind communities. In the period under review, one of the PAVS Community Connectors reduced her hours within PAVS to undertake a 3-year funded PhD with Health & Care Research Wales to create a workforce development framework for social prescribers. It is pleasing to see that the experience of working as a Community Connector in Pembrokeshire is now shaping national policy and practice.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

During the year, it was agreed to increase the size of the Community Connector team to 6 in order to (a) cover each of the 6 Integrated Community Network (ICN) areas being established under the Healthier Pembrokeshire Plan, and (b) link up with GP practices across the County to deliver social prescriptions. Three new appointments to the team were made during the year and the Connector "patches" have been adjusted to align with the ICN areas. The new Connectors have all settled in well and are making a great contribution to the work of the team.

Connectors work on an outreach basis in their "patches" and are equipped and trained to work remotely from community venues. Their main role is to work on a one-to-one basis with people referred to them via social workers, GPs, or other referral agencies, having a "what matters" conversation, and then connecting those individuals to appropriate community-based activities, groups, and services. During the year under review, Community Connectors handled **902 referrals** for support.

The **Connect IT** programme, launched by the Community Connector team during COVID, has continued to go from strength to strength. This programme supports people to connect digitally with family and friends, participate in online activities, and access services. Digital tablets are loaned out on a 2-month "try before you buy" basis, with a freelance DigiCoach providing wrap-around technical support, setting up the tablets with a mix of standard apps and more specialist apps based on a person's interests, engaging users in online activities, and keeping track of the loan-out tablets. A successful application to Vodafone provided 100 free sim cards each loaded with 20Gb data plus unlimited calls and texts for 6 months to help tackle digital exclusion.

The PAVS Connect IT programme is a key element of **Pembrokeshire Digital Connections** - a wider programme of support offered by a range of third and statutory sector partners, including Pembrokeshire County Council and Digital Communities Wales. Feedback on the digital support received through this programme has been very positive, and digital connectivity will continue to be embedded in the Community Hub and the Community Connector service as a way of supporting independence and improving individual wellbeing. In September, the Pembrokeshire Digital Connections service was nominated as a finalist in the national MJ Awards in recognition of the excellent work of the multi-sector partnership.

The Community Connectors team manager oversees operational delivery and also works at a strategic level with statutory partners on developing new service models, including transforming day opportunities and reviewing services for people with learning disabilities. During the year, **5 speed networking events** were held attended by around **170 participants**. These events are an effective and popular way of sharing information with third sector and statutory partners. PAVS also supported the national **Connect Wales** conference held in September 2021 which is facilitated by PAVO (Powys Association of Voluntary Organisations) for community connectors/navigators/link workers, etc.

Funding for the services described above primarily comes from Welsh Government ICF and Transformation funds (WWCP), PCC core funding (Directorate of Social Care & Housing), Hywel Dda University Health Board, Primary Care Cluster funds, Public Health Wales, Enhancing Pembrokeshire, and the UK Community Renewal Fund.

BUSINESS SERVICES

General information, guidance and support

PAVS has an office base on the High Street in Haverfordwest. The fully accessible ground floor houses the Pembrokeshire Community Hub, offices and meeting rooms used by Citizens Advice Pembrokeshire, together with flexible hot desk space, a reception area, and a meeting room that can be used by third sector organisations. During the year, four third sector organisations were co-located with PAVS - Citizens Advice Pembrokeshire, Advocacy West Wales, Sign & Share, and Volunteering Matters.

The premises continue to be well managed by the PAVS Business Services team who ensure that health & safety requirements are adhered to and that standards required under the Green Dragon Environmental Management Scheme are maintained. The Association also holds the Level 1 Trusted Charity (formerly PQASSO) quality kitemark. Systems are in place to support remote working, and during the year PAVS staff have continued to work on a hybrid basis, in the office, in the community, and at home.

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In addition to managing the premises, the Business Services team provide financial, HR, health & safety, IT, governance, and administrative support for the Association, with specialist HR and IT support being commissioned from external providers.

PAVS has a website (currently under re-development) and specialist mailings and e-bulletins have been sent out to special interest networks throughout the year. Social media platforms, such as Facebook and Twitter, Padlets and the Connect Pembrokeshire platform are also used to promote PAVS work, disseminate information, and maintain contact with groups, volunteers, partners, funders, etc.

FINANCIAL REVIEW

Financial Position

Total funding received has decreased by £241,420 or 11.0%.

Resources expended during the year (prior to the inclusion of defined pension benefit costs) have decreased by £42,384 or 2.6%.

The inclusion of defined benefit pension costs of £67,000 (an increase of 15.5% when compared to the previous year) decreases total resources expended during the year to £1,670,893 a decrease of 2.0% when compared to the previous year. This has resulted in a total net surplus of £277,431.

The SOFA shows a decrease of £54,142 on unrestricted reserves during the year after transfers and before the actuarial loss on the pension. Excluding the defined benefit pension and designated funds there was an increase in general funds of £13,728.

Unrestricted funds as at 31 March 2022 were £372,469 including designated reserves of £22,755, before recognition of the pension fund deficit of (£897,000) under FRS102 accounting for Pension Scheme Liabilities.

Reserves Policy

The Reserves Policy was reviewed and agreed by the Board in August 2019 and is in line with Charity Commission recommended practice. The policy provides a framework for a proactive and dynamic approach to building and utilising reserves in order to achieve the Association's strategic objectives, based on a robust analysis of opportunities, threats, assets and liabilities and an assessment of working capital requirements based on projected income and outgoing resources.

Despite ongoing financial challenges presented by short-term funding, the Board continues to recognise the need to build adequate free reserves for the Association 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.

The reserves policy for the Association takes into account:

- redundancy payments for eligible staff;
- pension strain liability payments for redundant staff aged over 55 years;
- salary in lieu of notice;
- three months' overheads/running costs;
- sufficient funds to cover any deficit in resources for restricted projects, or
- for core activity that may not be funded in future, and
- to provide for the potential risk of funding being reclaimed;
- repair or replacement of assets.

The reserves target is set on the basis on the reserves policy. Taking these items into account on a managed risk basis, the Association's target level of free reserves in 2021-2022 remains at the same level as in the previous year, namely **£170,000**.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

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The requirement of FRS102 to show the pension reserve deficit of (£897,000) resulted in the total funds held by the Association being £554,571. The Local Government Pension Scheme (LGPS) provider has confirmed that it will not seek to recover the liability shown on the balance sheet and that liabilities will be recovered through the contribution rate in future years, together with an annual lump sum payment for past service deficit. Trustees are aware that, following a valuation exercise in 2019, the Past Service Deficit (PSD) payment is no longer expressed as a monetary amount but as a percentage of pay, and the LGPS contribution rate for the period 1st April 2021-31st March 2024 is confirmed as being 22.7%. This information has been used as the basis for financial forecasts and forward budgets. The Board has taken the decision to close the LGPS to new employee entrants and staff recruited to the Association during the year have been enrolled on the NEST (National Employment Savings Trust) pension scheme at an employer contribution rate of 5%.

The Trustees are aware of the financial risks posed to the Association by the increasing costs of the pension fund, particularly in relation to up-front payments for redundant staff aged over 55 years. The Trustees recognise their obligations under the pension auto-enrolment regulations and have complied with the requirements of the Pensions Regulator in this regard. Membership of the LGPS presents an ongoing risk to Association because of pension strain liability payments that may become due in the event of redundancy. The matter is kept under close review.

Total reserves at year end were £554,211, of which £1,078,742 related to restricted funds which are earmarked for specific projects (see note 17) and (£897,000) in respect of the pension deficit (see note 18). This leaves £373,339 in unrestricted funds, of which £22,755 relates to designated funds, £2,481 relates to fixed assets, leaving £347,233 as free reserves. This exceeds the target of free reserves of £170,000 by £165,607. The trustees consider that in the prevailing climate of economic and political uncertainty which has triggered the current cost of living crisis, it is appropriate to hold reserves in excess of the target at this time, and will undertake a detailed review to update the target level of free reserves in 2023.

Going Concern

The Trustees are of the view that the actions being implemented and those that are planned to be taken are sufficient to secure the future of the Association in the longer term. Many funders still remain unable or unwilling to commit to funding agreements of more than one year in duration and this makes it difficult to plan for the future.

However, it is pleasing to report that our relationship with Welsh Government through the refreshed Third Sector Support Wales partnership agreement remains strong, resulting in a 10% uplift in core funding in 2021-2022 and an agreement to issue a 3-year funding agreement from 2022-2025.

The Welsh Government Regional Integration Fund (RIF) offers funding on a multi-year basis - 2 years for new projects (under the Accelerated Fund) and 3 years for existing programmes (under the Embedded Fund). Provisional approval has been received for a programme of work entitled **Connecting with Strong Communities**, which includes a number of projects led by PAVS. If funding is secured, this will provide a degree of security for PAVS over the next 2-3 years.

Over the years, PAVS has developed a positive and constructive working relationship with statutory partners. This relationship will stand the Association in good stead in terms of securing ongoing funding for elements of work funded from statutory grants. Funding for restricted projects has been confirmed for 2022-2023. PAVS has a good reputation for grant administration, managing funds, and taking the lead on third sector collaborative delivery partnerships. This provides a solid foundation for future income generation.

During the year, PAVS has continued to work with CAVS (Carmarthenshire Association of Voluntary Services) and CAVO (Ceredigion Association of Voluntary Organisations) to establish a social enterprise trading arm, jointly owned by the three CVCs. Support has been provided by Cwmpas (formerly Wales Co-operative Centre) and the new regional entity - Enable3/Galluogi3 - is close to being incorporated. Once established, the new organisation provides a vehicle for income generation, with any surpluses generated being reinvested in the three CVC member organisations. The work is overseen by a Regional Steering Group made up of CVC Chief Officers and nominated representatives from each of the CVC Boards.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Board receives financial updates at each of its meetings including quarterly management accounts, reports on progress towards achieving a balanced budget at year end, and plans for securing future funding. Actions taken include making funding bids; securing contracts; increasing income generation and controlling operating costs.

Risks are identified and raised in Board papers for discussion and agreement on appropriate mitigation or avoidance measures to be taken. The Association continues to work extremely closely with its funding partners, members and stakeholders at a local, regional and national level to sustain and, where possible, increase current funding levels.

On this basis, the assessment of the Trustees is that the Charity remains a going concern.

FUTURE PLANS

PAVS remains committed to securing sufficient resources to continue to deliver the full range of volunteering, funding, development, representation, and engagement services to meet the needs of voluntary and community groups, social enterprises and volunteers in Pembrokeshire. The Association is also committed to embedding the Pembrokeshire Community Hub and continuing the Community Connector service to improve individual and community wellbeing.

Specific plans for the future include:

- Establishing Galluogi3/Enable3 as a viable social enterprise, generating surpluses that can provide a level of unrestricted income for the West Wales CVCs
- Continuing to work with partners to embed the Pembrokeshire Community Hub within the third sector, with a planned programme of outreach provision and a network of active Hub volunteers
- Developing a 5-year strategy for PAVS supported by a delivery plan and a succession plan for key senior posts within the Association
- Encouraging and supporting more people to volunteer - both formally and informally
- Building effective relationships with an increased number of private sector organisations, statutory partners and funders for the benefit of the Pembrokeshire third sector
- Contributing to the development and delivery of a range of third-sector led services that improve individual and community well-being
- Working with **Together for Change** partners to measure social value and the outcomes and impact of community-led action, and build an evidence base for investment in long term preventative action

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.

The organisation is a registered charity, registered on 5 July 1997, and also a company limited by guarantee, incorporated on 1 April 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees, which can number up to 10 members in total, governs the Association. A Pembrokeshire County Council nominated representative sits as an adviser to the Board. The full Board meets every 6-8 weeks in accordance with a forward work programme published for the year.

The Trustees constitute Directors of the charity for the purposes of the Companies Act 2006 and Trustees of the charity for the purposes of the Charities Act 2011, and under the Company's Articles are known as members of the Board of Trustees. Trustees are elected at the Annual General Meeting of the Association or appointed soon after by the Board. The number of Trustees for the Association may not be less than three and shall not be more than ten. Seven Trustees are nominated and elected by the membership of the Association - each member organisation having a named representative, allowing one vote per full member organisation. Three Trustees are appointed by the Board through an open and competitive recruitment process to the posts of Chair, Vice-Chair and Trustee with Special Responsibility (TSR) for Finance.

One third of elected and appointed Trustees will retire from office at each Annual General Meeting, with retirement by rotation according to length of office. Where Trustees were elected at the same time, retirement may be determined amongst them, or by lot. If vacancies created by retiring Trustees cannot be filled, those Trustees may, if willing, be deemed to have been re-appointed, unless the meeting resolves not to fill the vacancy, or unless a resolution for the reappointment of the Trustee is put to the meeting and lost. Trustees also have the power to appoint further members to the Board of Trustees during the year provided that the total number of trustees does not exceed ten.

During the year, PAVS Chair (John Gossage) stepped down from the Board for personal reasons. The Board appointed Vice Chair (Charles Carter) to the role of Chair and began a recruitment process for the posts of Vice Chair and Trustee with Special Responsibility for Finance. PAVS remains extremely grateful to John Gossage for his hard work and commitment to the Association over many years.

Induction and Training of New Trustees

New Trustees undergo an induction session to brief them on their legal obligations under charity and company law; the content of the Memorandum and Articles of Association; the Board and decision making processes; the business plan and recent financial performance of the charity. During the induction process new Trustees meet key employees and other trustees. Trustees are encouraged to attend appropriate training events where these will facilitate their role.

Appointment of key management personnel

A Chief Officer is appointed by the Trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Officer has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment, and contractual agreements with funders.

A Business Services Manager is appointed by the Board and Chief Officer to provide senior management support to the Chief Officer and to act as Governance Officer to the Board.

PAVS follows NJC pay scales and applies banding for posts within the Association in line with the framework published by the Wales Council for Voluntary Action when the Third Sector Partnership Agreement with Welsh Government was initially developed. The decision to continue to use NJC pay scales rests with the Board.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The Association has a close relationship with its members (from whom the majority of the Trustees are drawn). This relationship is not exclusive, and non-member organisations of the voluntary sector are able to access PAVS' services.

In addition, there is a strong relationship with Pembrokeshire County Council (PCC) and Hywel Dda University Health Board (HDUHB), together with other statutory agencies, in order to further the interests of the third sector, and to ensure that opportunities for joint working and collaborative ventures are maximised.

The Welsh Government (WG); Third Sector Support Wales (Wales Council for Voluntary Action and County Voluntary Councils in Wales); Arwain Sir Benfro (Pembrokeshire Local Action Group); West Wales Care Partnership; PLANED (Pembrokeshire Local Action Network for Enterprise & Development); Public Health Wales; South Hook LNG; Bluestone Community Foundation and Building Communities Trust are also significant partners in PAVS' work, with increasing emphasis on a regional and collaborative approach to the provision of services to the sector.

PAVS has an established working relationship with the County Voluntary Councils (CVCs) in Ceredigion (CAVO) and Carmarthenshire (CAVS). CVC officers work collaboratively to ensure there is third sector representation on regional partnerships including health, social care & well-being; safeguarding; learning & skills; economic development and community safety.

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 major risks to which the charity is exposed, as identified by the Trustees, are monitored closely by the Board who identify and agree mitigating actions.

The Welsh Government commitment to a 3-year TSSW core funding agreement from 2022-2025 provides a degree of assurance for the future. The Board has noted the risk that this funding will be flat-lined for the period of the funding agreement and will not keep pace with rising salary costs and inflationary pressures.

The successor funding programme to the Welsh Government ICF and Transformation Funds will provide a similar level of funding for investment in care, support, and wellbeing services across the region, but a level of match funding will be required. This presents a potential risk to a number of the restricted projects delivered by PAVS. To mitigate this risk, PAVS is continuing to work with partners to secure ongoing funding and match funding for work around community-led preventions, care and wellbeing.

PAVS continues to make every effort to secure additional funding, generate income and reduce overhead costs in order to provide enhanced volunteering support and maintain/expand delivery of funding, governance, organisational development, engagement, and connected communities services. Actions include making appropriate funding applications; bidding for contracts where these do not conflict with member interests; renting out meeting rooms and office space within the PAVS building; offering chargeable services; providing project management for third sector consortia; and continually reviewing contracts to ensure best value is achieved.

Other high areas of risk include losing experienced staff due to funding uncertainties/retirement; excessively high workloads for key staff; the cost of pension liabilities for staff aged over 55 years, and the financial and operational challenge of meeting the demands of legislative and best practice standards. The Board has started to consider issues of succession planning as key postholders (including the Chief Officer and the Business Services Manager) and the Chair of the Board are due to retire in the next 1-2 years.

The Association has a comprehensive set of Financial Regulations which include the Finance Policy; Financial Management Controls & Procedures; Schedule of Delegated Financial Authority; Reserves Policy; Procurement Policy and Bribery & Fraud Policy.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Pembrokehire Association of Voluntary Services for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Clay Shaw Butler Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on15/12/2022..... and signed on its behalf by:



S J Leonard - Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

Opinion

We have audited the financial statements of Pembrokeshire Association of Voluntary Services (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosure made in note 1 to the financial statements concerning the charitable company's ability to achieve its operating budget and continue as a going concern. The financial statements do not include the adjustments that would result if the charitable company were unable to continue as a going concern.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the Charity's remuneration policies and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of noncompliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to revenue recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011 and Companies Act 2006.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or to avoid a material penalty. These included compliance with Health and Safety legislation, Employment legislation and Data protection laws (including General Data Protection Regulation (GDPR)).

Audit response to risks identified

As a result of performing the above, we identified revenue recognition as a key audit matter related to the potential risk of fraud.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- carrying out walkthrough, transaction testing or proof in total on all material income and expenditure streams;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and the senior management team;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

We also communicated relevant identified laws, regulations, and potential fraud risks to all engagement team members and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Jones BSc FCA (Senior Statutory Auditor)
for and on behalf of Clay Shaw Butler Limited
Statutory Auditors and Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Date: 16/12/2022

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

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

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	32	-	32	80
Charitable activities					
Third Sector Support		214,515	236,501	451,016	684,875
Connected Communities		-	314,783	314,783	244,791
Policy & Engagement		-	243,285	243,285	244,926
Grants for Distribution		-	895,324	895,324	902,863
Other trading activities	3	43,884	-	43,884	112,209
Total		258,431	1,689,893	1,948,324	2,189,744
EXPENDITURE ON					
Charitable activities					
	5				
Third Sector Support		170,784	134,901	305,685	584,627
Connected Communities		45,249	227,526	272,775	237,217
Policy & Engagement		75,533	167,539	243,072	347,195
Grants for Distribution		56,303	726,058	782,361	477,238
Other		67,000	-	67,000	58,000
Total		414,869	1,256,024	1,670,893	1,704,277
NET INCOME/(EXPENDITURE)					
Transfers between funds	17	(156,428)	433,869	277,431	485,467
Other recognised gains/(losses)		102,300	(102,300)	-	-
Actuarial gains/(losses) on defined benefit schemes		268,000	-	268,000	(1,000)
Net movement in funds		213,862	331,569	545,431	484,467
RECONCILIATION OF FUNDS					
Total funds brought forward		(738,393)	747,173	8,780	(475,687)
TOTAL FUNDS CARRIED FORWARD		(524,531)	1,078,742	554,211	8,780

The notes form part of these financial statements

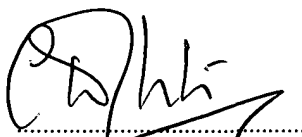
PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

BALANCE SHEET 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	2,481	13,237	15,718	19,899
CURRENT ASSETS					
Stocks	13	7	-	7	387
Debtors	14	14,167	457,503	471,670	678,524
Cash at bank and in hand		<u>430,864</u>	<u>729,501</u>	<u>1,160,365</u>	<u>661,936</u>
		445,038	1,187,004	1,632,042	1,340,847
CREDITORS					
Amounts falling due within one year	15	(75,050)	(121,499)	(196,549)	(253,966)
NET CURRENT ASSETS		<u>369,988</u>	<u>1,065,505</u>	<u>1,435,493</u>	<u>1,086,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		372,469	1,078,742	1,451,211	1,106,780
PENSION LIABILITY	18	(897,000)	-	(897,000)	(1,098,000)
NET ASSETS/(LIABILITIES)		<u>(524,531)</u>	<u>1,078,742</u>	<u>554,211</u>	<u>8,780</u>
FUNDS	17				
Unrestricted funds				(524,531)	(738,393)
Restricted funds				<u>1,078,742</u>	<u>747,173</u>
TOTAL FUNDS				<u>554,211</u>	<u>8,780</u>

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 15/12/2022 and were signed on its behalf by:


C Carter, Trustee

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	<u>507,082</u>	<u>242,378</u>
Net cash provided by operating activities		<u>507,082</u>	<u>242,378</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(8,653)</u>	<u>(29,849)</u>
Net cash used in investing activities		<u>(8,653)</u>	<u>(29,849)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		498,429	212,529
Cash and cash equivalents at the beginning of the reporting period		<u>661,936</u>	<u>449,407</u>
Cash and cash equivalents at the end of the reporting period		<u><u>1,160,365</u></u>	<u><u>661,936</u></u>

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	277,431	485,467
Adjustments for:		
Depreciation charges	12,834	9,950
Decrease/(increase) in stocks	380	(146)
Decrease/(increase) in debtors	206,854	(488,161)
(Decrease)/increase in creditors	(57,417)	177,268
Difference between pension charge and cash contributions	67,000	58,000
Net cash provided by operations	<u>507,082</u>	<u>242,378</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	<u>661,936</u>	<u>498,429</u>	<u>1,160,365</u>
	<u>661,936</u>	<u>498,429</u>	<u>1,160,365</u>
Total	<u>661,936</u>	<u>498,429</u>	<u>1,160,365</u>

The notes form part of these financial statements

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

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

Pembrokeshire Association of Voluntary Services meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy note(s).

At 31 March 2022 Pembrokeshire Association of Voluntary Services (PAVS) has a deficit on unrestricted funds of £524,531, however this is due to a defined benefit pension liability of £897,000, without this liability the charity would have unrestricted funds of £372,469.

Contributions made to the pension fund include an element of deficit recovery, as long as PAVS remains within the pension fund the deficit will be recovered via these contributions. If PAVS were to leave the pension fund then a closing valuation would be undertaken and any surplus or deficit would need to be settled. PAVS have no intention of leaving the pension fund at this time.

Forecasts have been prepared which show a surplus on general funds (excluding the pension liability) after the year end and indicate that the charity will be able to meet its debts as they fall due.

The situation continues to be closely monitored by management and trustees. Accordingly, the trustees consider the going concern basis adopted for the preparation of the financial statements to be appropriate.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

ALLOCATION AND APPORTIONMENT OF COSTS

The Association used a flat-rate methodology to calculate apportionment of indirect costs to funds. At the start of each financial year, the Association agrees a fair rate for premises and overheads per full-time equivalent post (37 hours per week). This rate is then consistently applied across the activities delivered by the Association, with costs being calculated on a pro-rata basis for part-time employees.

All other support costs have been allocated to activities in proportion to the direct gross salary costs incurred for staff working on those activities.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

TANGIBLE FIXED ASSETS

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

Fixtures and fittings	- 15% on cost
Computer equipment	- 33.33% on cost and 25% on cost

The classification of fixed asset is determined by the value of the purchase. Any item of equipment with a value greater than £1,000 is capitalised. Impairment reviews are carried out when necessary.

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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 charity operates a defined benefit scheme for its eligible employees as part of the Dyfed Local Authority Pension Fund. The assets of the scheme are held separately from those of the charity. Pension costs are assessed in accordance with actuarial advice and based on the most recent actuaries valuation of the scheme, which was last carried out on 31 March 2019. These costs are accounted for on the basis of charging the cost of providing pensions over the period during which the charity benefits from employee's services.

The pension cost for the year ended 31 March 2022 is based on the result of the actuarial valuation of the scheme as at 31 March 2019 using the assumptions as per note 17.

The charity has opened a defined contribution scheme for new employees. The assets of the scheme are held in a NEST independently managed scheme. Contributions payable to the NEST scheme are charged to the Statement of Financial Activities in the period to which they relate.

The charity operates a defined benefit scheme for its eligible employees as part of the Dyfed Local Authority Pension Fund. The assets of the scheme are held separately from those of the charity. Pension costs are assessed in accordance with actuarial advice and based on the most recent actuaries valuation of the scheme, which was last carried out on 31 March 2019. These costs are accounted for on the basis of charging the cost of providing pensions over the period during which the charity benefits from employee's services.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	<u>32</u>	<u>80</u>

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Membership income	3,955	4,065
Service contracts and training	18,225	86,954
Premises room hire	18,985	9,691
Salary related payments	<u>2,719</u>	<u>11,499</u>
	<u>43,884</u>	<u>112,209</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22	31.3.21
		£	£
Grants	Third Sector Support	366,844	626,819
SLA income	Third Sector Support	84,172	58,056
Grants	Connected Communities	148,799	87,005
SLA income	Connected Communities	165,984	157,786
Grants	Policy & Engagement	31,479	-
SLA income	Policy & Engagement	211,806	244,926
Grants	Grants for Distribution	4,418	-
Grants for distribution	Grants for Distribution	<u>890,906</u>	<u>902,863</u>
		<u>1,904,408</u>	<u>2,077,455</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Core support (PCC)	16,245	16,244
Core Support (WCVA)	169,854	292,599
Catalysts for Care (LEADER)	25,676	70,607
Community Connectors (PCC/HDUHB)	63,000	63,000
Volunteering for Pembrokeshire (WG)	-	242,020
Natural Resources Wales	-	4,349
Community Connectors Digital Equipment (WWCP/PCC)	8,500	24,005
Volunteering Awards (South Hook LNG)	2,653	1,000
Winter Pressures (WCVA)	29,500	-
Community Volunteering Development Officer Funding (WG)	11,500	-
Social Care Worker Scheme (WG)	6,256	-
Connect Platform (PCC)	11,729	-
North Cluster Dementia Support (HDLHB)	2,500	-
Above and Beyond Awards (WWCP/PCC)	6,000	-
UK Community Renewal Fund (UK Government)	<u>166,062</u>	<u>-</u>
Carried forward	519,475	713,824

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

4. INCOME FROM CHARITABLE ACTIVITIES - continued

	31.3.22	31.3.21
	£	£
Brought forward	519,475	713,824
Enhancing Pembrokeshire Grant (PCC)	<u>32,065</u>	<u>-</u>
	<u>551,540</u>	<u>713,824</u>

Grants/funds for distribution:

	2022	2021
	£	£
Caring Communities Innovation Grants (ICF)	25,000	45,000
Small Grants for Carer Support Groups (PCC)	15,750	15,750
Community Fund (Bluestone Foundation)	1,216	9,000
Regional Carers Support Innovation Fund (WWCP/PCC)	77,868	145,000
PIVOT Service (ICF)	194,180	234,825
PIVOT Home From Hospital (H DUHB)	20,000	20,000
GwirVol Youth Led Grants (WCVA)	6,650	6,650
Regional LD Innovation Fund (WWCP/PCC)	100,000	145,000
Outdoor Connections Capital Grant (PCC)	40,000	-
Loneliness and Isolation Grant (WG)	22,727	-
Winter Pressures Grant Funding (WCVA)	34,000	-
UK Community Renewal Fund (UK Government)	341,315	-
Saundersfoot Participatory Budget (WG/Community Council/Spar)	12,200	-
Dementia Grants (ICF)	-	9,000
Local Action Hubs (WWCP)	-	20,000
Comic Relief	-	26,591
VSEF Grant Funding (WCVA)	-	48,420
Little Green Grant (PCNPA)	-	4,500
Hubberston & Hakin Invest Local (National Lottery/BCT)	-	173,127
	<u>890,906</u>	<u>902,863</u>

Key:

BCT	Building Communities Trust
H DUHB	Hywel Dda University Health Board
ICF	Integrated Care Fund
LD	Learning Disabilities
PCC	Pembrokeshire County Council
PCNPA	Pembrokeshire Coast National Park Authority
VSEF	Voluntary Services Emergency Fund
WCVA	Wales Council for Voluntary Action
WG	Welsh Government
WWCP	West Wales Care Partnership

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Third Sector Support	208,081	40,688	56,916	305,685
Connected Communities	220,026	-	52,749	272,775
Policy & Engagement	189,857	-	53,215	243,072
Grants for Distribution	30,326	692,905	59,130	782,361
	<u>648,290</u>	<u>733,593</u>	<u>222,010</u>	<u>1,603,893</u>

6. GRANTS PAYABLE

	31.3.22 £	31.3.21 £
Third Sector Support	40,688	106,521
Grants for Distribution	692,905	476,741
	<u>733,593</u>	<u>583,262</u>

Please see note 21 for full details of the grants awarded in the year.

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Third Sector Support	46,765	10,151	56,916
Connected Communities	42,874	9,875	52,749
Policy & Engagement	45,025	8,190	53,215
Grants for Distribution	59,130	-	59,130
	<u>193,793</u>	<u>28,217</u>	<u>222,010</u>

Support costs have been allocated to activities firstly in line with the flat-rate calculation agreed with funders. Any remaining support costs are allocated to activities in proportion to the direct gross salary costs incurred for staff working on those activities.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Auditors' remuneration	9,601	9,600
Depreciation - owned assets	<u>12,834</u>	<u>9,950</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	526,185	567,837
Social security costs	46,882	47,560
Other pension costs	<u>62,904</u>	<u>61,206</u>
	<u>635,971</u>	<u>676,603</u>

The total key management personnel remuneration benefits paid during the year were £84,563, this includes gross salaries, employer's national insurance and employer pension contributions.

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

	31.3.22	31.3.21
Third Sector Support	8	7
Policy & Engagement	4	7
Connected Communities	6	5
Business Services	<u>4</u>	<u>5</u>
	<u>22</u>	<u>24</u>

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

A number of staff work on a part-time basis, the full-time equivalent is 19.5 i.e. Third Sector Support 6.3, Policy & Engagement 3.7, Connected Communities 6.0 and Business Services 3.5 (2021: 20.4 i.e. Third Sector Support 5.3, Policy & Engagement 6.1, Connected Communities 5.0 and Business Services 4.0)

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	80	-	80
Charitable activities			
Third Sector Support	326,379	358,496	684,875
Connected Communities	-	244,791	244,791
Policy & Engagement	-	244,926	244,926
Grants for Distribution	-	902,863	902,863
Other trading activities	112,209	-	112,209
Total	438,668	1,751,076	2,189,744
EXPENDITURE ON			
Charitable activities			
Third Sector Support	217,301	367,326	584,627
Connected Communities	35,345	201,872	237,217
Policy & Engagement	81,132	266,063	347,195
Grants for Distribution	-	477,238	477,238
Other	58,000	-	58,000
Total	391,778	1,312,499	1,704,277
NET INCOME	46,890	438,577	485,467
Transfers between funds	19,988	(19,988)	-
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	(1,000)	-	(1,000)
Net movement in funds	65,878	418,589	484,467
RECONCILIATION OF FUNDS			
Total funds brought forward	(804,271)	328,584	(475,687)
TOTAL FUNDS CARRIED FORWARD	(738,393)	747,173	8,780

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	28,074	33,393	61,467
Additions	-	8,653	8,653
At 31 March 2022	<u>28,074</u>	<u>42,046</u>	<u>70,120</u>
DEPRECIATION			
At 1 April 2021	28,074	13,494	41,568
Charge for year	-	12,834	12,834
At 31 March 2022	<u>28,074</u>	<u>26,328</u>	<u>54,402</u>
NET BOOK VALUE			
At 31 March 2022	<u>-</u>	<u>15,718</u>	<u>15,718</u>
At 31 March 2021	<u>-</u>	<u>19,899</u>	<u>19,899</u>

13. STOCKS

	31.3.22	31.3.21
	£	£
Stocks	<u>7</u>	<u>387</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	134,735	155,905
Grant debtor	322,946	514,612
Accrued income	-	1,181
Prepayments	<u>13,989</u>	<u>6,826</u>
	<u>471,670</u>	<u>678,524</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	18,026	135,832
Other creditors	1,689	-
Deferred income	55,700	37,500
Accrued expenses	<u>121,134</u>	<u>80,634</u>
	<u>196,549</u>	<u>253,966</u>

16. LEASING AGREEMENTS

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

	31.3.22	31.3.21
	£	£
Within one year	35,413	35,413
Between one and five years	139,079	140,949
In more than five years	<u>11,337</u>	<u>45,347</u>
	<u>185,829</u>	<u>221,709</u>

£181,387 of the above commitment relate to a property lease.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	335,982	(88,568)	102,300	349,714
Designated fund - Regional Entity fund	18,125	(870)	-	17,255
Designated fund - Children & Families fund	5,500	-	-	5,500
Defined benefit pension	(1,098,000)	201,000	-	(897,000)
	(738,393)	111,562	102,300	(524,531)
Restricted funds				
Other Project Funds	6,875	1,759	-	8,634
Catalysts for Care	15,914	1,794	(4,417)	13,291
Community Connectors	8,524	53,200	(18,828)	42,896
Health and Well-being Facilitator	5,906	3,090	(4,636)	4,360
Timebanking	15,741	24,986	(3,318)	37,409
Children & Families Connector	8,107	4,235	(5,857)	6,485
Invest Local Hubberston & Hakin	167,454	(64,003)	(19,333)	84,118
Community Volunteering Development Officer	1,526	2,460	(3,986)	-
Connector+	3,066	636	(650)	3,052
Dementia Supportive Communities	8,510	31,551	(4,357)	35,704
PIVOT Preventions	86,337	25,969	(19,432)	92,874
Regional Carers Support Innovation Fund	150,284	(71,079)	(24,787)	54,418
GwirVol Youth Led Grant	-	310	(310)	-
Local Action Hubs	4,843	(2,828)	(125)	1,890
Bluestone Foundation Community Fund	-	1,216	-	1,216
Hubberston & Hakin Development Officer	-	(14,090)	14,090	-
Regional LD Innovation Fund	145,000	10,410	(14,500)	140,910
Digicoach (Healthier Pembrokeshire)	10,921	2,538	-	13,459
Connect IT	5,557	(3,096)	-	2,461
Supporting Community Action Fund	31,120	(16,542)	(2,141)	12,437
Investors in Carers promotion	6,534	-	-	6,534
Community Connectors - Digital Connections	18,929	-	-	18,929
Volunteering for Pembrokeshire	28,248	(5,760)	-	22,488
Capital expenditure	17,777	(11,063)	6,523	13,237
Employee Volunteering Development Officer	-	(1,045)	1,045	-
Enhancing Pembrokeshire Grant - Community Hub	-	7,492	16,504	23,996
UK Community Renewal Fund	-	458,161	(20,217)	437,944
Outdoor Connections Fund	-	(6,432)	6,432	-
	<u>747,173</u>	<u>433,869</u>	<u>(102,300)</u>	<u>1,078,742</u>
TOTAL FUNDS	<u>8,780</u>	<u>545,431</u>	<u>-</u>	<u>554,211</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	258,425	(346,993)	-	(88,568)
Designated fund - Regional Entity fund	-	(870)	-	(870)
Defined benefit pension	-	(67,000)	268,000	201,000
	258,425	(414,863)	268,000	111,562
Restricted funds				
Other Project Funds	14,152	(12,393)	-	1,759
Catalysts for Care	70,102	(68,308)	-	1,794
Community Connectors	233,044	(179,844)	-	53,200
Health and Well-being Facilitator	37,000	(33,910)	-	3,090
Timebanking	76,274	(51,288)	-	24,986
Children & Families Connector	36,550	(32,315)	-	4,235
Invest Local Hubberston & Hakin	1	(64,004)	-	(64,003)
Community Volunteering Development Officer	25,768	(23,308)	-	2,460
Connector+	2,914	(2,278)	-	636
Dementia Supportive Communities	67,500	(35,949)	-	31,551
PIVOT Preventions	214,180	(188,211)	-	25,969
Regional Carers Support Innovation Fund	77,868	(148,947)	-	(71,079)
GwirVol Youth Led Grant	6,650	(6,340)	-	310
Local Action Hubs	-	(2,828)	-	(2,828)
Bluestone Foundation Community Fund	1,216	-	-	1,216
Hubberston & Hakin Development Officer	-	(14,090)	-	(14,090)
Regional LD Innovation Fund	100,000	(89,590)	-	10,410
Carers Online Portal	1,800	(1,800)	-	-
Digicoach (Healthier Pembrokeshire)	8,500	(5,962)	-	2,538
Connect IT	940	(4,036)	-	(3,096)
Supporting Community Action Fund	97,477	(114,019)	-	(16,542)
Volunteering for Pembrokeshire	-	(5,760)	-	(5,760)
Capital expenditure	-	(11,063)	-	(11,063)
Employee Volunteering Development Officer	10,001	(11,046)	-	(1,045)
Enhancing Pembrokeshire Grant - Community Hub	38,385	(30,893)	-	7,492
UK Community Renewal Fund	507,377	(49,216)	-	458,161
HomeShare UK pilot Fund	10,000	(10,000)	-	-
Outdoor Connections Fund	40,000	(46,432)	-	(6,432)
Saundersfoot Participatory budget	12,200	(12,200)	-	-
	1,689,899	(1,256,030)	-	433,869
TOTAL FUNDS	1,948,324	(1,670,893)	268,000	545,431

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	209,229	106,765	19,988	335,982
Designated fund - Regional Entity fund	20,000	(1,875)	-	18,125
Designated fund - Children & Families fund	5,500	-	-	5,500
Defined benefit pension	(1,039,000)	(59,000)	-	(1,098,000)
	(804,271)	45,890	19,988	(738,393)
Restricted funds				
Other Project Funds	7,001	(126)	-	6,875
Catalysts for Care	28,715	(17,186)	4,385	15,914
Community Connectors	2,863	5,661	-	8,524
Health and Well-being Facilitator	7,531	(1,625)	-	5,906
Timebanking	34,853	(18,052)	(1,060)	15,741
Children & Families Connector	9,291	(1,184)	-	8,107
Invest Local Hubberston & Hakin	100,780	90,396	(23,722)	167,454
Community Volunteering Development Officer	1,680	(154)	-	1,526
Connector+	-	3,066	-	3,066
Dementia Supportive Communities	11,852	(3,342)	-	8,510
Caring Communities Innovation Grant	2,124	-	(2,124)	-
PIVOT Preventions	49,689	45,648	(9,000)	86,337
Dementia Grants	6,443	-	(6,443)	-
Regional Carers Support Innovation Fund	50,000	102,784	(2,500)	150,284
GwirVol Youth Led Grant	-	310	(310)	-
Local Action Hubs	4,843	-	-	4,843
Direct Payments	4,385	-	(4,385)	-
Investors in Carers	6,534	-	(6,534)	-
Hubberston & Hakin Development Officer	-	(19,610)	19,610	-
Little Green Grant (PCNPA)	-	6	(6)	-
Regional LD Innovation Fund	-	145,000	-	145,000
Welsh Government Volunteering Fund	-	28,248	(28,248)	-
Digicoach (Healthier Pembrokeshire)	-	10,921	-	10,921
Connect IT	-	35,223	(29,666)	5,557
Supporting Community Action Fund	-	41,482	(10,362)	31,120
Investors in Carers promotion	-	-	6,534	6,534
Community Connectors - Digital Connections	-	-	18,929	18,929
Volunteering for Pembrokeshire	-	-	28,248	28,248
Capital expenditure	-	(8,889)	26,666	17,777
	<u>328,584</u>	<u>438,577</u>	<u>(19,988)</u>	<u>747,173</u>
TOTAL FUNDS	<u>(475,687)</u>	<u>484,467</u>	<u>-</u>	<u>8,780</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	438,668	(331,903)	-	106,765
Designated fund - Regional Entity fund	-	(1,875)	-	(1,875)
Defined benefit pension	-	(58,000)	(1,000)	(59,000)
	438,668	(391,778)	(1,000)	45,890
Restricted funds				
Other Project Funds	1,005	(1,131)	-	(126)
Catalysts for Care	82,881	(100,067)	-	(17,186)
Community Connectors	180,785	(175,124)	-	5,661
Health and Well-being Facilitator	36,999	(38,624)	-	(1,625)
Timebanking	49,489	(67,541)	-	(18,052)
Children & Families Connector	36,549	(37,733)	-	(1,184)
Invest Local Hubberston & Hakin	173,127	(82,731)	-	90,396
Community Volunteering Development Officer	32,594	(32,748)	-	(154)
Connector+	22,627	(19,561)	-	3,066
Dementia Supportive Communities	35,001	(38,343)	-	(3,342)
PIVOT Preventions	254,825	(209,177)	-	45,648
Regional Carers Support Innovation Fund	145,000	(42,216)	-	102,784
GwirVol Youth Led Grant	6,650	(6,340)	-	310
Direct Payments	22,151	(22,151)	-	-
Bluestone Foundation Community Fund	9,000	(9,000)	-	-
Hubberston & Hakin Development Officer	(1)	(19,609)	-	(19,610)
Little Green Grant (PCNPA)	4,500	(4,494)	-	6
Regional LD Innovation Fund	145,000	-	-	145,000
Welsh Government Volunteering Fund	242,019	(213,771)	-	28,248
Connect Pembrokeshire Promotion	42,110	(42,110)	-	-
Digicoach (Healthier Pembrokeshire)	21,925	(11,004)	-	10,921
Connect IT	39,999	(4,776)	-	35,223
Community Connectors Digital	2,080	(2,080)	-	-
Supporting Community Action Fund	164,761	(123,279)	-	41,482
Capital expenditure	-	(8,889)	-	(8,889)
	1,751,076	(1,312,499)	-	438,577
TOTAL FUNDS	<u>2,189,744</u>	<u>(1,704,277)</u>	<u>(1,000)</u>	<u>484,467</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

RESERVES	2021	Movement	2022
Restricted funds	747,173	331,569	1,078,742
General fund	335,982	13,732	349,714
Designated funds (Regional Entity and Children & Families)	<u>23,625</u>	<u>(870)</u>	<u>22,755</u>
Total reserves before pension deficit	1,106,780	344,431	1,451,211
Defined benefit pension fund	<u>(1,098,000)</u>	<u>201,000</u>	<u>(897,000)</u>
Total reserves	<u>8,780</u>	<u>545,431</u>	<u>554,211</u>

Material funds

Community Connectors - social prescribing funding was not fully expended during the year due to a delay in recruiting to new Community Connector posts. This funding will be carried forward and used to further develop and strengthen the social prescribing service delivered by the PAVS Community Connector team.

Timebanking - the Regional Timebanking Co-ordinator moved into a different role within during the year, resulting in a year-end underspend. This funding will be carried forward and used for the ongoing development and promotion of the Connect Pembrokeshire platform.

Invest Local Hubberston & Hakin - this funding is held on behalf of the Hubberston & Hakin Invest Local Community Forum. The original spend profile has not been achieved, primarily due to the impact of COVID. The funds will be carried forward and spent in accordance with the current Driving Change Plan, which has been extended to enable groups to deliver their projects.

Dementia Supportive Communities - additional funding was awarded during the year to provide an enhanced programme of activities and support for people living with dementia and their families. This was not possible to deliver due to ongoing concerns around COVID. The funding will be carried forward and form part of the delivery budget for the Dementia Supportive Communities Officer in future years.

PIVOT Preventions - this funding has accrued over successive years and will be released to support future third sector-led preventative and intermediate care activity, as agreed with funders and strategic planning partners.

Regional Carers Support Innovation Fund - this funding will be awarded through a regional competitive grants process to fund organisations to pilot innovative programmes designed to support to unpaid carers.

Regional Learning Disabilities Grant - this funding will be carried forward and awarded through a regional competitive grants programme with funding decisions taken by a panel of people with learning disabilities, supported by Pembrokeshire People First and PAVS.

UK Community Renewal Fund - this funding will be carried forward and used to deliver and evaluate an integrated programme of work - Resourceful Communities: Towards a Wellbeing Economy within an extended delivery period to 31st December 2022.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN FUNDS - continued

TRANSFERS BETWEEN FUNDS

During the year ended 31 March 2022 the following transfers were made from restricted funds to the general fund as a contribution towards overhead costs:

	£
Catalyst for Care	4,417
Community Connectors	12,305
Health and Well-being Facilitator	4,636
Timebanking	3,318
Children & Families Connector	5,857
Invest Local Hubberston & Hakin	3,200
Community Volunteering Development Officer	4,111
Connector+	650
Dementia Supportive Communities	4,357
PIVOT Preventions	9,000
Regional Carers Support Innovation Fund	24,787
GwriVol Youth Led Grant	310
Hubberston & Hakin Development Officer	2,043
Regional LD Innovation Fund	14,500
Supporting Community Action Fund	2,141
Employee Volunteering Development Officer	1,662
Enhancing Pembrokeshire Grant - Community Hub	2,522
UK Community Renewal Fund	1,192
Outdoor Connections	4,000
Total	<u>105,008</u>

A transfer of £16,133 has been made from the Invest Local Hubberston & Hakin fund to the Hubberston & Hakin Development Officer fund in respect of a grant made from the fund to PAVS towards the cost of a Community Development worker.

A transfer of £6,523 has been made from the Community Connectors fund to the capital expenditure fund in respect of fixed assets purchased on which restrictions still exist.

A transfer of £19,025 was made from the UK Community Renewal fund to the Enhancing Pembrokeshire Grant - Community Hub fund.

A transfer of £10,432 was made from the PIVOT Preventions fund to the Outdoor Connections fund.

A transfer of £2,708 was made from the General fund to the Employee Volunteering Development Officer fund.

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

18. EMPLOYEE BENEFIT OBLIGATIONS

Defined benefit scheme

The Association contributes to the Dyfed Local Government Pension Fund at the rates set by the scheme Actuary and advised to the Scheme Administrator. The scheme is multi-employer defined benefit pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The most recent completed triennial actuarial valuation was performed by an independent actuary for the trustees of the scheme and was carried out on 31 March 2019.

The main assumptions used in the actuarial valuations are as follows:

	2022	2021
Rate of CPI inflation	3.30%	2.70%
Rate of increase in salaries	4.80%	4.20%
Rate of increase in pensions	3.40%	2.80%
Discount rate	2.80%	2.10%

The major categories of scheme assets are as follows:

	2022 £	2022 %	2021 £	2021 %
Equities	2,486,000	72.3%	2,389,000	74.0%
Government bonds	45,000	1.3%	-	0.0%
Other bonds	272,000	7.9%	375,000	11.6%
Property	450,000	13.1%	358,000	11.1%
Cash/liquidity	58,000	1.7%	39,000	1.2%
Other	127,000	3.7%	68,000	2.1%
	<u>3,438,000</u>		<u>3,229,000</u>	

The movement in deficit during the year is as follows:

	2022 £	2021 £
Total present value of benefit obligations	4,335,000	4,327,000
Fair value of plan assets	<u>(3,438,000)</u>	<u>(3,229,000)</u>
Deficit	<u>897,000</u>	<u>1,098,000</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

The change in benefit obligation during period the year is as follows:

	2022 £	2021 £
Benefit obligation at the beginning of the year	4,327,000	3,620,000
Current service costs	93,000	78,000
Interest on pension liabilities	89,000	86,000
Members contributions	14,000	13,000
Past service costs (gain)	-	-
Actuarial (gains)/losses on liabilities	(106,000)	624,000
Curtailments	-	-
Settlements	-	-
Benefits/transfers paid	(82,000)	(94,000)
Business combinations	-	-
Benefit obligation at end of period	<u>4,335,000</u>	<u>4,327,000</u>

The change in the plan assets during the year is as follows:

	2022 £	2021 £
Fair value of plan assets at the beginning of the year	3,229,000	2,581,000
Interest on plan assets	68,000	62,000
Actuarial gains/(losses) on assets	162,000	623,000
Administration expenses	(1,000)	(1,000)
Business combinations	-	-
Settlements	-	-
Employer contributions	48,000	45,000
Member contributions	14,000	13,000
Benefits/transfers paid	(82,000)	(94,000)
Fair value of plan assets at end of period	<u>3,438,000</u>	<u>3,229,000</u>

Actual Return on plan assets = £230,000.

Experience loss - pension increases = £12,000.

Analysis of amounts recognised in the Statement of Financial Activities:

	2022 £	2021 £
Current service costs	93,000	78,000
Past service costs	-	-
Administration expenses	1,000	1,000
Net finance (interest)/costs	21,000	24,000
Total costs recognised in SOFA	<u>115,000</u>	<u>103,000</u>

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

18. EMPLOYEE BENEFIT OBLIGATIONS - continued

Statement of actuarial gains and losses:

	2022	2021
	£	£
Actuarial gains/(losses) on liabilities	106,000	(624,000)
Actuarial gains/(losses) on assets	<u>162,000</u>	<u>623,000</u>
Total actuarial gain/(losses) on defined benefit scheme	<u>268,000</u>	<u>(1,000)</u>

At 31 March 2022 £nil (2021: £nil) was outstanding in respect of contributions relating to current service obligations.

Defined contribution scheme

The Charity also operate a defined contribution pension scheme for new employees. During the year ended 31 March 2022 £14,469 was paid into the scheme, at the year end there was a creditor of £nil (2021: £nil).

19. RELATED PARTY DISCLOSURES

During the year ended 31 March 2022 transactions took place with the following related parties:

Helen Murray is a trustee. Consultancy services totalling £870 (2021: £6,555) were purchased from this related party. At the year end 31 March 2022 a balance of £495 was owed to the related party (2021: £1,605)

Citizens Advice Pembrokeshire (CAP) became a related party due to having a trustee in common on 16 February 2022. CAP rent office space from PAVS. During the period that it was a related party, rent of £4,521 was charged to CAP. At 31 March 2022 a balance was not owed by the related party.

Theatr Gwaun Community Trust has a Trustee in common with PAVS. Grants were not awarded to this entity during the year ended 31 March 2022, however in the prior year a grant of £2,188 was awarded to this related party.

Templeton Community Hall has a Trustee in common with PAVS. Grants were not awarded to this entity during the year ended 31 March 2022, however in the prior year a grant of £1,900 was awarded to this related party.

PAVS is the local fund holder for Hubberston & Hakin Invest Local Community Fund. During the year, £16,132 (2021: £19,609) was awarded to PAVS from the fund to fund a Community Development Officer post. The decision was made by the Hubberston & Hakin Community Forum. PAVS does not have a voting right on the forum.

20. MEMBERS' GUARANTEE

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

PEMBROKESHIRE ASSOCIATION OF VOLUNTARY SERVICES

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

21. GRANT ADMINISTRATION

In the year end 31 March 2022, PAVS administered a number of grant schemes on behalf of a range of public and private sector funders, these are as follows:

- Bluestone Foundation
- Carers Support Innovation Fund
- Hubberston & Hakin Invest Local Community Forum (funded by the National Lottery Community Fund via Building Communities Trust)
- Main SCAF (which combines Caring Communities Innovation Grants, Dementia Grants, Local Action Hubs and Comic Relief)
- Micro SCAF (which combines Caring Communities Innovation Grants, Dementia Grants, Local Action Hubs and Comic Relief)
- PIVOT service (funded by ICF)
- GwirVol Youth-Led Grants (disbursed by Pembrokeshire Youth Bank)
- South Hook LNG
- Covid-19 Recovery Grants for Care Homes.
- Regional LD Innovation Fund
- Saundersfoot Participatory Budget
- Outdoor Connections
- Winter Pressures Fund
- UK Community Renewal Fund

Fund management and grant administration represents a significant element of PAVS' annual budget, and for this reason, it has been agreed to show Grant/Funds distributed as a discrete element of the accounts.

Full details of the grants awarded can be found in note 21.

2021-22 Note 21 - Grants Awarded Final

A	B	C	F	G	H	I	J	K	L	M	N	O	P	Q
Name	HUBS	UKCRF	Carers Support Innovation Fund	H & H Invest Local	LDIF	MainSCAF	MicroSCAF	Outdoor Connections	PB-S/Foot	PIVOT	Youth Led Grants - Gwlrwl Youth Bank	Catalysts	Community HUB	TOTAL
1st Letterston Brownies									£ 500					£500
2nd Milford Haven Sea Scouts				£ 500										£500
3rd Tenby Brownies						£ 600								£600
Advocacy West Wales			£ 5,324		£ 9,888									£15,312
Arts Care Gofal Cefl					£ 10,000									£10,000
Bert Edwards-Printing H&H Newsletter				£ 685										£685
Bespoke Individuals							£ 500							£500
British Red Cross										£ 143,894				£143,894
Brynberlan Community Centre								£ 1,500						£1,500
Camrose Community Centre						£ 3,000		£ 1,450						£4,450
Camrose Sports Association								£ 782						£782
Carers Trust Crossroads West Wales			£ 28,637											£28,637
Carlad Pet Therapy						£ 2,995								£2,995
Camarthenshire Carers Forum			£ 6,775											£6,775
Church St Mary The Virgin								£ 1,465						£1,465
Cynffwrdd CIC					£ 10,000	£ 3,000								£13,000
Comm Choice & Inclusion														£0
Community Choice & Inclusion			£ 8,100	£ 3,006		£ 3,785	£ 965							£15,856
Croft Court Social Fund								£ 592						£592
DeClare Court								£ 1,500						£1,500
East Williamston								£ 910						£910
Eastgate Creative Hwb			£ 7,711											£7,711
EcoDewi						£ 2,240		£ 1,500						£3,740
Eghwysrwnw Group						£ 3,000								£3,000
Fishguard Sports AFC								£ 1,000						£1,000
Freystrop Village Hall								£ 1,322						£1,322
Friends of Ysgol Ger Y Llan									£ 500					£500
Friendship Club grant				£ 350										£350
Gellswick Choir				£ 420										£420
Gellswick Primary School				£ 10,500										£10,500
Get The Boys a Lift						£ 3,000								£3,000
Grwp Resilience		£ 10,701												£10,701
H&H Community Centre				£ 18,450										£18,450
H&H Gellswick Bay PA				£ 2,300										£2,300
H&H Survey Monkey account				£ 99										£99
Hafal Adferiad Recovery			£ 8,650											£8,650
Happy Hedgehogs Hook							£ 450							£450
Hollistic Yoga Care Wales			£ 11,245											£11,245
Hywel Dda					£ 2,000									£2,000
Kilgetty & Begelly Art & Craft Group						£ 1,198	£ 500	£ 1,198						£2,894
Lambston Parish Residents Association								£ 1,135						£1,135
Lamphey Church								£ 1,483						£1,483
Letterston AFC	£ 500													£500
Letterston Covid Support Group							£ 226							£226
Letterston Memorial Hall	£ 400													£400
Letterston Mens Sheds	£ 300													£300

	A	B	C	F	G	H	I	J	K	L	M	N	O	P	Q
	Name	HUBS	UKCRF	Careers Support Innovation Fund	H & H Invest Local	LDIF	MainSCAF	MicroSCAF	Outdoor Connections	PB-S/Foot	PIVOT	Youth Led Grants - Gwlrval Youth Bank	Catalysts	Community HUB	TOTAL
48	Little Acoms				£ 1,390										£1,390
49	Llandow Velry Village Hall & Playing Fields						£ 3,000		£ 1,500						£4,500
50	Marloes & St Brides Village Hall								£ 1,436						£1,436
51	Marloes Recreational Area								£ 1,420						£1,420
52	Mencap Ceredigion					£ 2,350									£2,350
53	Milford Haven Rugby Club				£ 175										£175
54	Milford Hanoverlans								£ 753						£753
55	Milford Haven Community Society			£ 6,500											£6,500
56	Milford Haven Sea Cadets				£ 15,515		£ 3,000								£18,515
57	Milford Youth Matters				£ 9,550										£9,550
58	Mind Carmarthenshire			£ 5,000											£5,000
59	Mothers Affection Matters						£ 3,000								£3,000
60	Narberth Cricket Club								£ 1,000						£1,000
61	NDCSA						£ 5,978								£5,978
62	Newport Community Forum						£ 1,050								£1,050
63	Newport Memorial Hall						£ 2,245		£ 1,462						£3,707
64	Neyland Bowls Association								£ 360						£360
65	Neyland Yacht Club								£ 1,000						£1,000
66	Our Voice Our Choice					£ 1,855									£1,855
67	PACTO					£ 4,970	£ 3,000				£ 20,000				£27,970
68	Parents Milford Haven Sea Cadets				£ 500										£500
69	PATCH				£ 500		£ 3,000								£3,500
70	Pater Hall						£ 2,500								£2,500
71	PCC (Scolton Manor)					£ 10,000									£10,000
72	Pembroke Cricket Club								£ 1,100						£1,100
73	Pembroke21C						£ 800								£800
74	Pembrokeshire Care Society						£ 2,892								£2,892
75	Pembrokeshire Federation of Wis								£ 470						£470
76	Pembrokeshire Frame						£ 3,000								£3,000
77	Pembrokeshire Mencap					£ 4,719	£ 2,000								£6,719
78	Pembrokeshire People First						£ 5,975								£5,975
79	Pembrokeshire Weightlifting			£ 7,040		£ 5,000	£ 2,580								£14,620
80	Pembs Care Share & Give							£ 500							£500
81	Pembs Yacht Club				£ 500				£ 1,000						£1,500
82	Pembs Youthbank											£ 6,340			£6,340
83	Penally History Group								£ 810						£810
84	Peninsula Community Pod							£ 500							£500
85	Peniel Baptist Church								£ 1,500						£1,500
86	Picton Castle Trust								£ 750						£750
87	Pisgah Baptist Chapel								£ 1,000						£1,000
88	PLANED														
89	Powys (Ceredigion) Carers Service			£ 6,250			£ 3,000								£9,250
90	Presell Rural Transport Association														£0
91	Providence Training				£ 264										£264
92	RAY ceredigion			£ 8,050											£8,050
93	Regency Hall Parent & Toddlers									£ 1,000					£1,000
94	Rory Rogers Memorial Park									£ 1,350					£1,350

	A	B	C	F	G	H	I	J	K	L	M	N	O	P	Q
	Name	HUBS	UKCRF	Carers & Support & Innovation Fund	H & R Invest Local	LDIF	MainSCAF	MicroSCAF	Outdoor Connections	PB-S/Foot	PIVOT	Youth Led Grants - Gwirvol Youth Bank	Catalysts	Community HUB	TOTAL
95	Rose Gray H&H Xmas supplies & lights				£ 300				£ 1,500						£300
96	Rudbaxton Community Association														£1,500
97	Sardis Parks & Gardens									£ 700					£700
98	Saundersfoot & District History Society									£ 1,000					£1,000
99	Saundersfoot Community Council (Wombles)									£ 1,000					£1,000
100	Saundersfoot Connect									£ 1,000					£1,000
101	Saundersfoot CP School									£ 1,000					£1,000
102	Saundersfoot Footlights									£ 1,000					£1,000
103	Saundersfoot Lonely Tree									£ 480					£480
104	Saundersfoot Walking Football									£ 510					£510
105	Saundersfoot Youth Club									£ 1,000					£1,000
106	Shalom House			£ 6,271			£ 5,800								£12,071
107	Silbers CIC								£ 390						£390
108	Small World Theatre			£ 18,810											£18,810
109	SNAP						£ 3,000								£3,000
110	Solva Care TIC		£ 30,558												£30,558
111	Solva Community Council								£ 1,344						£1,344
112	Span Arts						£ 6,000								£6,000
113	St Dogmaels Coach House/Hanes Llandocho						£ 2,880								£2,880
114	St Giles Church	£ 200													£200
115	St Ishmaels Playing Field Association									£ 900					£900
116	Sih Pembs Golf									£ 1,000					£1,000
117	Support for PB Events	£ 828													£828
118	SwimNarberth						£ 3,000			£ 1,281					£4,281
119	Tabernacle URC									£ 1,355					£1,355
120	Tanyard						£ 1,686								£1,686
121	Tegryn Welfare Committee									£ 1,416					£1,416
122	Templeton Community Council									£ 1,500					£1,500
123	Templeton Men's Drop In							£ 235							£235
124	Templeton YFC						£ 757								£757
125	Tenby Memory Cafe										£ 1,150				£1,150
126	Tenby RFC									£ 1,000					£1,000
127	Tenby Sea Cadets						£ 2,990								£2,990
128	The Friday Venue	£ 600													£600
129	The Tenby Project					£ 7,535									£7,535
130	Tros Gynnal Plant			£ 9,153			£ 3,000								£12,153
131	Ty Hapus CIO			£ 2,424											£2,424
132	Uzmaston Community Council									£ 1,253					£1,253
133	VC Gallery				£ 7,400										£7,400
134	Victoria Hall Association									£ 1,294					£1,294
135	Volunteering Matters													£ 4,272	£4,272
136	Williams Court Social Fund														£792
137	WOW Wales Film Festival					£ 10,000									£10,000
138	WW Care & Repair										£ 24,518				£24,518
139	TOTAL	£ 2,828	£ 41,258	£ 153,340	£ 85,004	£ 78,417	£ 98,948	£ 3,876	£ 46,432	£ 12,200	£ 188,211	£ 6,340	£ 37,887	£ 4,272	£739,012