

COMPANY NUMBER: 05020016
CHARITY NUMBER: 1102160

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

(a company limited by guarantee)

TRUSTEES' REPORT and FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2023

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

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COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2023

<u>Charity number:</u>	1102160
<u>Company number:</u>	05020016
<u>Registered Office:</u>	Northfleet Veterans Club The Hill, Northfleet, Gravesend, Kent, DA11 9EU

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The directors serving during the year and since the year-end were as follows:

S Hart – Interim CEO and Company Secretary (resigned 29/09/2022)	CAS Community Solutions CIC
S Maybourne (appointed 8/2/2023)	Healthy Living Centre Dartford – Charity Consultant
G Jones (appointed 8/2/2023)	Independent
P Scollard (appointed 10/5/2023)	No-Walls Gardens CIC - Director
A Upstill	North Kent MIND – Chair
J Thornton (resigned 10/5/2023)	CAS Community Solutions CIC
Cllr A Ridgers (resigned 31/3/2023)	Independent
Cllr A Sandhu MB (resigned 5/6/2023)	Dartford Borough Council Rep
Cllr D Morton (resigned 7/3/2023)	Independent
C Stone (appointed 29/9/2022, resigned 31/3/2023)	Mildmay Trust Limited and Riverside Community Resource Trust
M Keating (resigned 29/9/2022)	Chief Executive Officer and Company Secretary

Bankers	CAF Bank 25 Kings Hill Avenue West Malling, ME19 4TA
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Independent Examiner	J P Healey FCA Lindeyer Francis Ferguson Limited Chartered Accountants North House 198 High Street Tonbridge, Kent TN9 1BE
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Solicitors	Ross Green & Crowe Solicitors 23-25 Copperfields, Dartford, Kent DA1 2DE
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COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2023

Welcome to our 22/23 fiscal year Impact Report. Undoubtedly, beyond the pandemic, the cost of living crisis and the loss of our long standing and respected Chief Officer Marilyn Keating, this past year has been one of the most difficult operationally and strategically for many years.

However, we are delighted to present our impact report where we have continued to act as the recognised local infrastructure organisation across Gravesham and Dartford & Swanley to offer support and development to voluntary and community sector organisations to help them be effective, efficient and to thrive in the face of diversity.

There are many challenges for the future, this we recognise.

About Council for Voluntary Service Northwest Kent (CVS NWK)

CVS NWK has been supporting VCO's across DGS (Dartford, Gravesham and Swanley) since 1987; it has stood the test of time, proving that sustainability can be achieved even in the most austere circumstances.

CVS NWK works across four strategic themes. We deliver support and development services in the following categories:

- Leadership and Representation/advocacy
- Partnerships and Collaboration
- Capacity building
- Volunteering
- And, in partnership with local communities we deliver services that they identify and need e.g.
- Community Cupboard
- Warm Hub
- Training (in partnership with Kent Adult Education)
- Over 50's Forum.

Leadership and advocacy/representation

Our role here is to stimulate conversation and debate regarding all issues that may affect the voluntary sector e.g., budget cuts, new alliances, UK (United Kingdom) Shared Prosperity and Levelling up. We have campaigned throughout the year to ensure that VCSE (Voluntary, Community and Social Enterprise) voices are heard and that the value and importance of the sector and its services and activities are recognised in supporting local priorities.

We have been involved in and facilitated the following:

Gravesham VCS Network – we started with a small handful of organisations; we now have a database of 127 organisations supporting residents across Gravesham.

Let's Reconnect Conference – an opportunity to reconnect, the voluntary sectors first conference post pandemic. 86 organisations were present with overwhelming feedback to do it again.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2023

VCSE Steering group review/VCS Recovery Cell – The Steering Group in its current form was formed in January 2021 and since then it has been meeting monthly to discuss key issues affecting the sector as well as topics that need to be addressed by statutory bodies. The scope of the work was to inform the work going forward. This independent review sought the views of organisations involved in the VCSE and statutory sectors on the role and structure of the Steering Group. The review was conducted over 10 weeks, during March, April, and early May 2022.

VCSE organisations have reported feeling under unprecedented pressure, dealing with challenges, such as lack of funding and staffing levels, that put their ability to serve their beneficiaries at risk. One of their key concerns is the lack of infrastructure support for the sector in Kent, which has added to the challenges facing smaller organisations who reported feeling isolated and unable to 'have a voice' - we are pleased that across Gravesham we receive support from Gravesham Borough Council to offer infrastructure support to the sector.

There is a call for mechanisms to be put in place to address the perceived lack of influence for smaller organisations. Participants explained that, in part, this has been reflected in the fact that statutory bodies, specifically Kent County Council, have favoured contractual relationships (in its move to become a commissioning authority) as opposed to fostering 'real engagement with the sector.'

Organisations have added that commissioning policies have adversely impacted the ability of the sector to work collaboratively, instead creating an environment of competition which allows larger organisations to use unfair commissioning practices when working with smaller partners.

The VCSE Steering Group aims to: "Develop a relationship of mutual respect and understanding between the VCS and public sector bodies that will cut through red tape and enable VCS groups whether grassroots or larger to be mutually respected and their services procured in an efficient time sensitive manner."

KCF (Kent Community Foundation) Strategic Fund - A key activity has been the ability to write funding bids; this has supported the further sustainability of our organisation, leading us to be able to better support the sector i.e., increased capacity. We have been able to apply for funding to deliver the following:

- Community development activity thanks to Awards for All
- Capacity building support to 29 organisations delivering KCC's Universal Wellbeing Services
- Community Cupboard – supported 43 people with essentials to help them live a better life.
- Warm Hub – 16 people to keep warm in a safe place and eat.
- DGS VCS Health Alliance – supporting Dartford, Gravesham and Swanley involvement in the Integrated Care agenda.

HLC (Healthy Living Centres) evaluations – we have taken part in public health's process to evaluate the effectiveness of their services; we have yet to hear the outcome of this evaluation.

Partnerships and collaboration

Creating opportunities and driving effective joint working by building networks of local organisations and strategic partnerships.

Stronger Kent Communities – we have developed a strong relationship with SKC (Stronger Kent Communities) to ensure that service delivery is accessed across DGS. SKC is a member organisation of the Gravesham VCS Network and took part in the Let's Reconnect Conference.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2023

Funding For All – we have successfully engaged with Funding for all as above and more activity is being generated across DGS because of our work; a funding seminar is being held on 17th March in Gravesend.

Involve – We have been commissioned by Involve delivering the 'community cupboard' helping to achieve outcomes supporting people living well in their communities.

Strengthened relationships with TNLCF, KCF, Colyer Fergusson and other funders.

Dartford, Gravesham, and Swanley Emergency food supplies network – we are a partner in this network encouraging collaboration across organisations helping with the cost-of-living crisis.

50 plus forum - we continue to act as secretariat for this forum.

Our Community Gravesham – We are a member of this forum supporting people with learning disabilities to have a voice in their community.

Capacity building

We provide practical support and information for local people and their organisations, nurturing skills and building resilience.

Funds held account – We offer this service to particularly small organisations who are not yet established. Organisations often open up bank accounts with our help once they have a constitution and enough trustees.

Charitable legal structures – There has been a significant increase in organisations and their trustees looking to change their structure to the latest legal structure for charitable organisations ie the charitable incorporated organisation (CIO).


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Sarah Maybourne – Trustee

Date:

18/12/2023.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Directors are pleased to present their report together with financial statements of the charity for the year ending 31 March 2023.

Structure, Governance and Management

Governing document

Council for Voluntary Service North West Kent (CVSNWK) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 12 January 2004 and amended to allow for current governance arrangement on 29 June 2005, 6 September 2006, and the 7 August 2009. It is registered as a charity with the Charity Commission.

Appointment of Trustees

As set out in the Articles of Association, the Chair of the trustees is elected by the Board, following the Annual General Meeting (AGM) The Board is comprised of between 5 and 15 trustees.

All members are circulated with invitations to nominate trustees prior to the AGM, advising them of the number of vacancies and requesting nominations.

Nominees appointed by the Borough and District Councils are subject to the appointment processes of those bodies and the guidelines on appointment to public office as they apply to Local Government nominees.

Expectations of Trustees

The Trustees are expected to attend Board meetings regularly; understand and be committed to CVSNWK policies on values and equal opportunities; share in the governance of the organisation, by agreeing to work in sub-committees and working groups; support all decisions once the majority of the Board has reached them; and be willing to participate in training and strategy meetings.

Trustee induction and training

New trustees undergo an orientation half day 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 their induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Board administers the charity and meets bi-monthly during the year. Working groups are created as and when required. In prior years a Chief Officer is appointed by the trustees to manage day-to-day operations of the charity. To facilitate operations, the Chief Officer has delegated authority, within terms of delegation approved by the trustees for operational matters including finance, employment, and other performance related activity.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

This last year saw the Organisation doing this slightly different with the CEO role being split between an Operations Manager and a Strategic Lead for its last quarter delivery. This has worked well and will continue in this format for the coming year.

Risk Management

The trustees have a risk management strategy, which comprises:

- An annual review of the risks the charity may face.
- The establishment of systems and procedures to mitigate those risks identified in the plan.
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.
- Dependency on grants continues to be one of the main risks associated with the charity. However, steps are being taken to build up designated reserves for the charity.

Objectives and activities

The charity's objects and its principal activity for the year continues to be that of promoting any charitable object for the benefit of the community such as development of facilities, protection of health, relief of poverty, promotion of education and learning, primarily, but not exclusively, within the Dartford, Gravesham and Swanley area. The strategies employed to assist the charity to meet these objectives included the following:

- Develop and enhance the provision of information services to meet the needs of the voluntary and community sector;
- Increase the provision and take-up of volunteering opportunities;
- Build capacity of the Charity voluntary organisations and community groups to enable them to secure funds for their activities and services;
- Provide a comprehensive training programme; and
- Promote and participate in local partnerships.

Public Benefit

The Trustees have had due regard to the guidance issued by the Charity Commission on public benefit when reviewing the charity's objectives and planning for the future.

Achievements and performance

Information services

We provide regular information on our Facebook page of recent events and opportunities for access by our local community, this includes employment, volunteer opportunities, local activities, training events, promotion of other voluntary organisations and any other relevant news for the Sector.

Due to the changes in our funding, we are only able to offer free infrastructure support to organisations in Gravesham and to those who are delivering projects as part of the KCC Universal Wellbeing contract. We signpost other enquiries to relevant local and regional organisations.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Volunteering opportunities

We use volunteers within our organisation to help deliver projects and events.

Training programmes

CVSNWK continues to work with the Response Training Programme in partnership with Kent Adult Education delivering weekly courses through the year. These courses are specifically aimed at people who are unemployed, volunteer, in low skilled/low paid jobs, particularly lone parents, disabled and anyone deemed to be disadvantaged in being able to gain paid employment. The courses are free to learners who fall into the above criteria. Courses include accredited courses which included Level 1 in Food Safety, Health & Safety Level 2, and First Aid at Work, whilst the non-accredited courses included Crafts, Wellbeing, BSL, etc.

Local Partnerships

CVSNWK continues to work with the Northfleet North Big Local, as its Local Trusted Organisation (LTO) to hold and maintain the funding of £1 million as and when it is drawn down from the Big Lottery. CVSNWK also employs and second two development workers.

This was the final year for CVSNWK hosting the Gravesham Day Centre project, employing, and seconding the worker placed there due to the contract coming to an end.

Community Cupboard

The Community Cupboard (formally known as Our Place Project) was able to continue after the People's Health Trust funding ended in February 2019, as a result of funding from National Lottery Community Fund, Ebbsfleet Development Corporation and Involve.

The Community Cupboards offers a weekly place for local people to meet, socialise, access local support, information and access a range of essential items donated by Giving World.

Reserves policy & Financial Review

Any funds donated to Council for Voluntary Service North West Kent for a specific purpose will be classed as a restricted reserve.

It is the policy of CVSNWK to maintain unrestricted funds, which are the free reserves of the Charity, at a level, which enables the charitable company to have sufficient funds to cover management, administration and support costs and to respond to emergency applications of grants, which arise from time to time.

At the year end the charity had unrestricted free reserves of £22,574 (2022: £20,456) representing approximately 3 months of unrestricted expenditure in 2023. As per note 2.1, sufficient reserves are required to ensure the charitable company continues for the foreseeable future, until such point as alternative sources of funding is obtained to cover infrastructure services. The Trustees are closely monitoring the situation, with plans in place to ensure the charitable company can continue for the foreseeable future.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The Trustees believe that the charity's reserves as at 31 March 2023 are adequate for the existing activity of the charity but this is under review based on future developments on funding streams .

Looking to the future

CVS has had quite a lot of change within this year. The previous interim CEO had resigned and we have had to look at the way we work, the changing of staff roles and how best to use our funding to its fullest extent. There has been more board involvement with board members taking a more active role in the operational aspects of the charity.

It was reported in last year's report that we were going to have to quit our premises at the Northfleet Vets club and that we were likely going to go into a period of inactivity. With hard work and careful planning with our existing funds by Sarah and Gemma we have funding available to March 2024 and hopefully beyond that period. This is incredibly good news and thanks to Sarah who has secured 2 years of funding from the Kent Infrastructure Support fund, we are looking at employing a part time support worker in the future to be based at the offices within the Vets club. We provide the organisation and admin support for the 50+ Forum, this is for four forums a year which we have done for many years. We employ staff for Northfleet Big Local and our Community Cupboard is doing incredibly well delivering over 35 meals a session and has 12 hardworking volunteers. It has become a real community hub, a great place for local people to meet. Thanks to the hard work of Gemma, Joyce (Session Supervisor) and the many volunteers involved for organising and delivering these projects.

CVS and North Kent Mind are working in partnership on the Health Care Alliance delivering a series of community events through 2023 designed to bring health care providers and the voluntary sector together to enable more cohesive working opportunities and better collaboration. These are being organised and delivered by Sarah of NWKCVS and Richard of North Kent Mind. Thank you to Sarah for her hard work and organisational skills in delivering these events, they are incredibly popular.

We have been very frugal with our finances and we make sure that every penny is spent wisely. Even though we have been delivering some wonderful events and supporting our community in many ways, money is tight and we have to plan carefully for the future. We want to be able to offer the important services much needed by our community, especially at this time of hardship within the current cost of living crisis. I think now more than ever, it's so important to have an independent voice to support the voluntary sector at a very local level.

As covered in Note 2.1 of the accounts, based on conversations with existing funders and ongoing grant applications, the trustees are hopeful they will acquire funding to stabilise the organisation for a further three years, having secured sufficient funds to deliver infrastructure services due to the support of the Kent Infrastructure Support Fund (KISF) which is in place until March 2025.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

Trustees' responsibilities statement

The Trustees (who are also directors of Council For Voluntary Service North West Kent for the purposes of company law) are responsible for preparing the Trustees' report 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

This report was approved by the Trustees, on 14/12/23 and signed on their behalf by:



Andrew Upstill - Chair

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

I report to the trustees on my examination of the accounts of Council For Voluntary Service North West Kent ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's accounts carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



J P Healey FCA

Date: 19 DECEMBER 2023

Lindeyer Francis Ferguson Limited
North House
198 High Street
Tonbridge
Kent TN9 1BE

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>	<i>Total funds 2022 £</i>
	Note				
Income from:					
Grants and donations		1,897	-	1,897	6,379
Charitable activities	3	-	129,863	129,863	174,826
Other trading activities	5	7,677	-	7,677	8,387
Investments		245	40	285	5
		<u>9,819</u>	<u>129,903</u>	<u>139,722</u>	<u>189,597</u>
Expenditure on:					
Raising funds	7	973	-	973	2,724
Charitable activities	4	7,059	154,045	161,104	162,876
		<u>8,032</u>	<u>154,045</u>	<u>162,077</u>	<u>165,600</u>
Net income/(expenditure)	10	1,787	(24,142)	(22,355)	23,997
Transfers between funds		-	-	-	-
Net movement in funds		<u>1,787</u>	<u>(24,142)</u>	<u>(22,355)</u>	<u>23,997</u>
Reconciliation of funds:					
Total funds brought forward		21,450	87,679	109,129	85,132
Total funds carried forward	15	<u>23,237</u>	<u>63,537</u>	<u>86,774</u>	<u>109,129</u>

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

BALANCE SHEET AS AT 31 MARCH 2023


		2023 £	2023 £	2022 £	2022 £
	Note				
Fixed assets					
Tangible assets	12		663		994
Current assets					
Debtors	13	6,975		7,698	
Cash at bank and in hand		83,169		117,697	
		90,144		125,395	
Liabilities					
Creditors: amounts falling due within one year	14	(4,033)		(17,260)	
Net current assets			86,111		108,135
Total net assets			86,774		109,129
The funds of the charity					
Unrestricted funds			23,237		21,450
Restricted funds			63,537		87,679
Total funds	15		86,774		109,129

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of trustees on 14/12/23 and signed on its behalf by:



A Upstill
Chair

Company number: 05020016

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 STATUS

Council for Voluntary Service North West Kent is a charitable company limited by guarantee incorporated in England and Wales. In the event of a winding up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is Northfleet Veterans Club, The Hill, Northfleet, Gravesend, Kent, DA11 9EU.

2 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of preparation

The financial statements have been prepared in accordance with "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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Council for Voluntary Service North West Kent meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are presented in pounds sterling and rounded to the nearest pound.

Following the loss of the Kent County Council funding for infrastructure services, the charity has been successful in obtaining funding from the Kent Infrastructure Support Fund to March 2025.

Based on this and on conversations with existing funders and ongoing grant applications, the trustees are hopeful they will acquire funding to stabilise the organisation for a further 3 years.

There are sufficient reserves to settle existing liabilities and enable a period of inactivity, and therefore the Trustees are confident that their continued actions will secure the future of the charity. On this basis the charity is a going concern.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2.2 Income

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants (including government grants), this is usually when a formal offer is made in writing, unless the grant contains terms and conditions outside of the charity's control which must be met before the charity is entitled to the funds. Where grants are received in response to a proposal including a budgeted timescale, such that the timescale for the expenditure is implicit in the grant agreement, the income is recognised in accordance with that timescale.

Investment income is recognised when receivable. Interest is accounted for as accrued income where it is due but has not yet been credited.

Incoming resources from charitable activities are recognised to the extent that the charity has provided the contracted services and has been analysed between the activities undertaken by the charitable company.

2.3 Expenditure

Expenditure and related liabilities are recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be measured or estimated reliably.

Expenditure is stated gross of irrecoverable VAT and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds includes the costs associated with attracting donations and grants and the costs of fundraising trading activities.

Expenditure on charitable activities includes the cost of projects funded directly and projects funded by way of grants to organisations, related staff costs, and an allocation of support costs. Support costs are those functions that assist the work of the charity but do not directly relate to delivery of the charitable activities.

2.4 Taxation

The charitable company is exempt from corporation tax on its charitable activities.

2.5 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 the 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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or valuation on transition less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated realisable value of each asset over its expected useful life, as follows:

Computer equipment	33.3% reducing balance
Furniture, fixtures and equipment	33.3% reducing balance

2.7 Financial instruments

The charity only has financial instruments of a kind that qualify as basic financial instruments. Short term basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2.8 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term. The only operating lease relates to the charity's premises.

2.9 Pensions

The charitable company makes pension contributions into employees' private pension schemes. Contributions are recognised in the statement of financial activities when payable.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3 Income from charitable activities

	Big Local £	Northfleet Central £	Gravesham Place £	Our Place £	Kent Community Foundation £	Lottery Community Fund £	Involve £	Winter Hub £	GBC Development worker	Infrastructure Services	Total 2023 £	Total 2022 £
Grants receivable	74,366	10,206	13,261	7,312	-	-	5,000	4,000	12,000	-	126,145	169,629
Administration fees	3,718	-	-	-	-	-	-	-	-	-	3,718	5,197
	78,084	10,206	13,261	7,312	-	-	5,000	4,000	12,000	-	129,863	174,826

4 Expenditure on charitable activities

	Big Local £	Northfleet Central £	Gravesham Place £	Our Place £	Kent Community Foundation £	Lottery Community Fund £	Involve £	Winter Hub £	GBC Development worker	Infrastructure Services	Total 2023 £	Total 2022 £
Direct activity costs	6,431	8,490	-	1,063	2,450	-	40	796	159	-	19,429	28,828
Direct staff costs	35,486	17,820	12,279	2,756	3,150	5,907	1,917	739	7,054	-	87,108	82,602
Support costs	16,971	800	6,465	239	1,750	4,083	3,043	2,465	11,692	7,059	54,567	51,446
	58,888	27,110	18,744	4,058	7,350	9,990	5,000	4,000	18,905	7,059	161,104	162,876

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

5 Income from other trading activities

	2023	2022
	£	£
Recovered costs:		
CRB checks	712	2,463
Other recovered costs	670	452
Administration fees charged	720	3,942
Training	5,575	1,530
	<u>7,677</u>	<u>8,387</u>

6 Restricted income

In the comparative period, restricted income was received as follows:

	2022
	£
Charitable activities	174,826
	<u>174,826</u>

7 Expenditure on raising funds

	2023	2022
	£	£
CRB checks recoverable	872	2,440
Training - other costs	101	284
	<u>973</u>	<u>2,724</u>

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

8 Support costs

	2023	2022
	£	£
Staff costs	35,898	31,497
Rent and rates	7,560	8,000
Insurance	1,193	1,197
Printing, postage and stationery	1,242	1,415
Telephone	393	143
Computer expenses	4,113	4,270
Subscriptions and membership	205	316
Payroll services	477	675
Volunteer expenses	30	170
Miscellaneous expenses	221	306
Advertising	48	-
Bank charges	54	96
Travel	72	-
Cleaning	-	122
Depreciation of fixed assets	331	497
Governance costs:		
Independent Examiner's fee	682	830
Accountancy fees	2,048	1,912
	<u>54,567</u>	<u>51,446</u>

9 Restricted expenditure

In the comparative period, expenditure from restricted funds was as follows:

	2022
	£
Charitable activities	<u>143,065</u>

10 Net expenditure

	2023	2022
	£	£
This is stated after charging:		
Depreciation	331	497
Operating lease payments	7,560	8,000

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

11 Staff costs

	2023	2022
	£	£
Wages and salaries	98,249	102,567
Employer's National Insurance	2,141	2,295
Employer's pension contributions	1,477	1,450
Subcontractor costs	21,140	7,787
	<u>123,007</u>	<u>114,099</u>

The average number of employees on a headcount basis was:

	2023	2022
	No	No
Council for Voluntary Service	4	6
Big Local	2	2
	<u>6</u>	<u>8</u>

No employee received remuneration (excluding employer pension contributions) amounting to more than £60,000 during either year.

12 Tangible fixed assets

	Furniture, fixtures, equipment £	Computer Equipment £	Total £
Cost			
At 1 April 2022	13,687	3,786	17,473
At 31 March 2023	<u>13,687</u>	<u>3,786</u>	<u>17,473</u>
Depreciation			
At 1 April 2022	13,628	2,851	16,479
Charge for the year	20	311	331
At 31 March 2023	<u>13,648</u>	<u>3,162</u>	<u>16,810</u>
Net book value			
At 31 March 2023	<u>39</u>	<u>624</u>	<u>663</u>
At 31 March 2022	<u>59</u>	<u>935</u>	<u>994</u>

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

13 Debtors

	2023	2022
	£	£
Fees and grants receivable	6,975	7,179
Other debtors	-	519
	<u>6,975</u>	<u>7,698</u>

14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	748	2,620
Tax and social security	-	3,799
Accruals and deferred income	2,640	2,544
Funds held for other organisations	299	8,015
Other creditors	346	282
	<u>4,033</u>	<u>17,260</u>

Funds held as agent:

The following income was received, and expenditure met, on behalf of the organisations which have their funds held by Council for Voluntary Service North West Kent:

Hive Alive (used to be known as BeHive) - Income of £770 received, payments of £1,250 made, and the agent's fee for the year of £92 met on their behalf.

Little Gems Children's Centre - £464 was released as a donation to the charity.

Wallis Park Youth Club - £222 was released as a donation to the charity.

Wallis Park Film Club - £1,920 was released as a donation to the charity.

Gravesham Place Redundancy - £2,964 was released to settle redundancy fees, £140 was an agency fee and £1,000 was recognised as a donation to the charity.

Karen - Bikes - £433 was released as a donation to the charity.

COUNCIL FOR VOLUNTARY SERVICE NORTH WEST KENT

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

15 Movement on funds

Current period:	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Unrestricted funds:					
General fund	21,450	9,819	(8,032)	(5,897)	17,340
Designated fund:					
Redundancy costs	-	-	-	5,897	5,897
	<u>21,450</u>	<u>9,819</u>	<u>(8,032)</u>	<u>-</u>	<u>23,237</u>
Restricted funds:					
Big Local Trust	24,429	78,084	(58,888)	-	43,625
Northfleet Central	25,003	10,246	(27,110)	-	8,139
Gravesham Place IAG	12,061	13,261	(18,744)	-	6,578
Our Place	1,941	7,312	(4,058)	-	5,195
Involve	-	5,000	(5,000)	-	-
Winter Hub	-	4,000	(4,000)	-	-
Kent Community Foundation	7,350	-	(7,350)	-	-
Lottery community fund	9,990	-	(9,990)	-	-
GBC Development worker	6,905	12,000	(18,905)	-	-
	<u>87,679</u>	<u>129,903</u>	<u>(154,045)</u>	<u>-</u>	<u>63,537</u>
Total funds	<u>109,129</u>	<u>139,722</u>	<u>(162,077)</u>	<u>-</u>	<u>86,774</u>
Prior period:	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted funds:					
General fund	29,214	14,771	(22,535)	-	21,450
Restricted funds:					
Big Local Trust	20,010	109,137	(104,718)	-	24,429
Northfleet Central	26,449	7,394	(8,840)	-	25,003
Gravesham Place IAG	3,782	26,523	(18,244)	-	12,061
Our Place	5,677	132	(3,868)	-	1,941
Sevenoaks District Council Grant	-	900	(900)	-	-
Kent Community Foundation	-	8,750	(1,400)	-	7,350
Lottery community fund	-	9,990	-	-	9,990
GBC Development worker	-	12,000	(5,095)	-	6,905
	<u>55,918</u>	<u>174,826</u>	<u>(143,065)</u>	<u>-</u>	<u>87,679</u>
Total funds	<u>85,132</u>	<u>189,597</u>	<u>(165,600)</u>	<u>-</u>	<u>109,129</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15 Movement on funds *continued*

Designated funds

Redundancy costs

The trustees have designated funds to cover redundancy costs that will arise when one of the projects ceases in March 2024 and also in the event that the organisation will not receive further funding in the year to 31 March 2024.

Restricted Funds

Big Local Trust

CVSNWK is the Local Trusted Organisation for the Northfleet Big Local and is responsible for the grant given to the Northfleet North Community. CVSNWK holds the responsibility to ensure the grant is spent in line with the grant agreement and is also responsible for the quarterly and end of year returns. All monies coming into the Big Local pot are included within the CVSNWK accounts, in line with the agreement with Northfleet Big Local.

Northfleet Central

Northfleet Central is the hub that the Big Local Trust now operate from and is funded by the Big Local Trust with funds generated being utilised on the Big Local project.

Gravesham Place IAG Service

CVSNWK works in partnership with KCC Adult Services and employs part time members of staff who are seconded over to work in the Day Centre reception and other reception areas around the hospital.

Our Place

Our place is the community shop in hall which takes place on a Tuesday, working alongside Giving World. Our Place work with anyone in need at the time and receive free goods which are subsequently donated. These goods are difficult to quantify in terms of value, as they consist of clothes and small household items. In the year seven pallets worth of goods were received from Giving World and then subsequently donated.

Kent Community Foundation

The grant received in 2022 was to support CVS NWK to overhaul its core service offering and look to develop sustainable income.

Sevenoaks District Council Grant

Funding was received during the year to be used for the benefit of Sevenoaks District Residents.

Involve

This grant was received in 2022, and was used to support CVS NKW towards the cost of offering capacity building support.

Winter Hub

This grant was received in 2022, and was used to support CVS NWK towards to the costs of operating a Warm Hub.

Lottery community fund

Funding was received during the year to rebuild community networks, links, referrals and signposting processes following the pandemic.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15 Movement on funds continued**GBC Development worker**

Funding was received during the year to organise and deliver a networking event and training sessions for the voluntary and community sector in Gravesham.

16 Analysis of net assets between funds

Current period:	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	663	-	663
Net current assets	22,574	63,537	86,111
	<u>23,237</u>	<u>63,537</u>	<u>86,774</u>
Prior period:	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	994	-	994
Net current assets	20,456	87,679	108,135
	<u>21,450</u>	<u>87,679</u>	<u>109,129</u>

17 Related party transactions

The Board of Trustees and the Chief Executive Officer are considered to be the charity's key management personnel.

Sarah Maybourne, one of the trustees, has been engaged on a self-employed basis under a service level agreement to provide services in relation to the Gravesham Development since 2020/21. The total fees paid in the year to 31 March 2023 were £16,915 (of which £3,505 was paid during the period that Sarah was a trustee). There was no trustees remuneration in the year to 31 March 2022.

During the year, the charity incurred training costs of £3,381 from CAS Community Solutions CIC, an entity of which two trustees that served during the year were directors.

Trustees were reimbursed expenses of £Nil (2022: £Nil) and key management were reimbursed £Nil (2022: £Nil).

The employee benefits (including employer's pension contributions and National Insurance) relating to key management personnel during the year was £16,155 (2022: £16,532).