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Maynard Heady LLP
Matrix House
12-16 Lionel Road
Canvey Island
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SS8 9DE

3rd December 2024

Dear Sirs,

During the course of your audit of the financial statements of the charity for the year ended 31st March 2024, the following representations were made to you by management and trustees.

1. We have fulfilled our responsibilities as trustees under the Companies Act 2006 for preparing financial statements, in accordance with the applicable financial reporting framework, that give a true and fair view and for making accurate representations to you as our auditors and for the financial statements which you have prepared on our behalf for the charity.
2. We confirm that all accounting records have been made available to you for the purpose of your audit, in accordance with your terms of engagement, and that all the transactions undertaken by the charity have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all management, trustees' and members' meetings, have been made available to you. We have given you unrestricted access to persons within the charity in order to obtain audit evidence and have provided any additional information that you have requested for the purposes of your audit.
3. We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
4. We confirm that all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements have been disclosed to the

auditor and accounted for and disclosed in accordance with the applicable financial reporting framework.

5. We confirm that there have been no events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements, other than those already disclosed or included in the financial statements.
6. We confirm that we are aware that a related party of the charity is a person or organisation which either (directly or indirectly) controls, has joint control of, or significantly influences the charity or vice versa and as a result will include: trustees/directors, other key management, close family and other business interests of the previous. We confirm that there are no related party relationships or transactions and that we are not aware of any further related parties or transactions.
7. We confirm that all related party relationships and transactions have been accounted for and disclosed in accordance with the applicable financial reporting framework.
8. We confirm that the charity has had, at no time during the year, any arrangement, transaction or agreement to provide credit facilities (including advances and credits granted by the charity) for trustees, nor to provide guarantees of any kind on behalf of the trustees.
9. We confirm that the charity has not contracted for any capital expenditure other than as disclosed in the financial statements.
10. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities and which are central to the charity's ability to conduct its activities.
11. We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect fraud. We confirm that we have disclosed to you the

results of our own risk assessment that the financial statements may be misstated as a result of fraud.

12. We confirm that there has been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
13. We confirm that, having considered our expectations and intentions for the next 12 months and the availability of unrestricted reserves, the charity is a going concern.
14. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.
15. We confirm that we have sought separate advice with regard to VAT registration and we are not required to be VAT registered.
16. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.
17. We acknowledge our legal responsibilities regarding disclosure of information to you as auditors and confirm that:

- so far as each trustee is aware, there is no relevant audit information of which you as auditors are unaware; and
- each trustee has taken all the steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that you are aware of that information.

18. The following funds are restricted:

Reablement,
ECC Household Support,
Inspire Women,
Thundersley Rovers,
Canvey Health Centre,
Containment Management,
Buddy Up,
Warm Homes,
Family Mentoring,
Active Essex,
Winter Community Hubs.

The remaining funds are unrestricted and can be transferred at the trustees discretion.

We confirm that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience (and where appropriate of supporting documentation) sufficient to satisfy us that we can properly make each of the above representations to you and that to the best of our knowledge and belief they accurately reflect the representations made to you by the trustees during the course of your audit.

The White House
Kiln Road, Benfleet
Essex SS7 1BU

01268 214000

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Yours faithfully,

BOARD OF TRUSTEES
.....

Signed on behalf of the board of trustees

Trustee 

Date..... 17/12/24

Signed on behalf of the board of trustees

Trustee 

Date..... 17/12/24

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED
(A COMPANY LIMITED BY GUARANTEE)

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2024

REGISTERED CHARITY NUMBER 1103968

COMPANY NUMBER 04856677

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

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CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

LEGAL AND ADMINISTRATIVE INFORMATION

Constitution

Castle Point Association of Voluntary Services Limited is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. Charity number: 1103968. Company number: 04856677.

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". As set out in the articles of association the chairman of the trustees is nominated by members of the board.

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

Chairman

Mr D Garside

Elected trustees

Mr I Dudley	Treasurer	Mr D Horton
Mr D Garside		Mr G Westley
Mrs J Hounsom		Mr W Johnson
Mr B McCarthy	Resigned 15th December 2023	

Secretary

Mrs J Gibson

Chief executive officer

Mrs J Gibson

Registered Office

The White House
Kiln Road
Thundersley
Benfleet
Essex SS7 1BU

Auditors

Maynard Heady LLP
12 - 16 Lionel Road
Canvey Island
Essex SS8 9DE

Bankers

HSBC	Metro Bank
255 London Road	One Southampton Row
Hadleigh	London
Essex SS7 2BN	WC1B 5HA

Santander
BBAM
Bridle Road
Bootle
Merseyside
GIR 0AA

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report together with the financial statements for the year ended 31st March 2024.

Legal and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

OBJECTIVES OF THE CHARITY

The principal objective was that of support for the voluntary sector and community of Castle Point. The charity contributes to the quality of life and wellbeing of the people of Castle Point and the wider area by providing support services, developing new projects, forming strategic partnerships, networking and volunteer recruitment.

ORGANISATION

The Trustees, who meet bi-monthly, administer the charity. There shall be no maximum number of members of the Charity.

TRUSTEES INDUCTION AND TRAINING

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day 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.

FINANCIAL REVIEW AND RISKS

The directors have established a level of reserves (that is funds that are freely available) that the charity needs to have. Reserves are needed to bridge the funding gaps between spending on projects that are receiving resources through donations and fund raising. Total reserves at 31st March 2024 were £510,664. The Directors consider this to be an adequate level of reserves.

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.

This work has identified only a few minor risks but has resulted in better emergency procedures and contingency plans and has given the impetus for better planning. A key element in the management of financial risk is the setting of a reserves policy and its regular review by trustees.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

CAVS Reserves statement 2023/24

Reserves

In order to provide a quality, effective and efficient service to its beneficiaries the Trustees, in line with Charity Commission best practice, have set a reserves level that in the event of funding not being sufficient to cover expenses projects can continue to be supported.
As at 31st March 2024 the charity held reserves totalling £510,664.

These reserves are apportioned between restricted reserves of £94,947 and unrestricted reserves of £415,717. Restricted reserves represent carried forward balances in relation to certain funds and projects that continue beyond the year end date. Unrestricted reserves are the funds of the charity that are freely available and represent the amounts being carried forward in respect of the following funds as identified by the board of trustees: -

- CAVS General Unrestricted Fund
- Operational Contingency Fund
- Schemes Central Fund
- Contingency Fund
- Resilience Fund

The above funds are calculated using the following logic: -

CAVS General Unrestricted Fund

This fund is required to be maintained so as to provide a level of working capital within the charity. The Trustees feel, after consideration of the charities cash flows, that this should at least meet two weeks of the normal expenditure of the charity. This figure going forwards is circ. £51,497.

Operational Contingency Fund

The charity has always been reliant on its services to support the central costs of running the charity (i.e. management and administration costs) and as such each area of funding received by the charity has effectively been re-charged with a central overhead allocation to account for the essential costs of running the organisation.

Given the challenges to some of the charity's current services, the Board of Trustees have considered the ability to continue to fund central costs expenses should certain services (and therefore the funding) be reduced. This would allow the charity to continue to support and invest in other services and projects that may otherwise be forced to close down or reduce in scale, should the central management and administration base be cut back.

The level of reserves available as at 31 March 2024 equated to £364,220 (2023: £386,671).

CAVS reserves, remain healthy and can be made available to support the infrastructure of CAVS should the need arise during these unprecedented times.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

The Trustees will continue to review the reserves policy on an annual basis.

INVESTMENT POWERS

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit.

RELATED PARTIES

The charity has a very close relationship with Castle Point Borough Council, Essex County Council and the CCG.

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

In June of this year the charity celebrated 28 years of successful operations. The Charity is based at the White House.

The trustees would like to thank all volunteers involved with the charity during the year for their hard work.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

Under the Charities Act 2011, the Directors are required to:

- I. Keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity;
- II. To prepare financial statements for each financial year, which give a true and fair view of the state of the charity's affairs and of the surplus/(deficit) for the year, and comply with the regulations made by the Secretary of State.

The trustees (who are also directors of the charity for the purpose 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 that 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 and of its surplus or deficit for the financial year. In doing so the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

STATEMENT OF DISCLOSURE TO AUDITORS

The Trustees confirm that, so far as they are aware, there is no relevant audit information of which the charity's auditors are unaware; each trustee has taken all the steps that he or she ought to have taken as a Trustee to make himself or herself aware of any relevant audit information and to establish that the Charity's auditors are aware of the information.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

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.

This report has been prepared in accordance with the special provisions relating to small companies within part 419(2) of the Companies Act 2006.

AUDITORS

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware.

A resolution will be proposed at the Annual General Meeting that Maynard Heady LLP be re-appointed as auditors for the ensuing year.

By order of the trustees

D Garside (Chairman)



Date ...7/12/24

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

Public Benefit Statement

The Trustees have reviewed their responsibility under section 17 (5) of the Charities Act 2011 to confirm that they are meeting the above requirements.

Fundamental to the purpose Of Castle Point Association of Voluntary Services (CAVS) is ensuring that the services we deliver provide “public benefit” to the organisations and communities that we serve; as such, when setting our objectives and planning our activities, this is one of our key decision criteria. CAVS current activities can be divided in to two groups.

1. Council for Voluntary Services (CVS)

As a CVS, CAVS promotes the effectiveness of local voluntary and community groups by providing them with a range of services.

A. Development

CAVS identifies the needs of the local community and facilitates innovation and improvements.

B. Support

CAVS assists voluntary and community organisations to fulfil their missions more effectively.

C. Collaboration

CAVS facilitates effective communication and collaboration amongst local voluntary and community organisations.

D. Influence

CAVS supports voluntary and community organisations to influence policies, plans, and practices that have an impact in their organisations and beneficiaries.

2. Lead Body

The other role undertaken by CAVS is that of “Lead Body”. In this role we undertake the management of projects or schemes on behalf of various statutory, public and UK registered funding organisations. In addition to providing “public benefit”, key decision criteria we apply are that such projects or schemes are in accordance with our own charitable objectives. These projects or schemes may be at local borough level, county-wide or regional. CAVS portfolio of services is:-

A. Volunteer Centre

CAVS Volunteer Centre delivers five core functions – strategic development of volunteering, good practice development, developing volunteering opportunities, voice of volunteering and brokerage.

B. Warm Homes Grant Fund

The purpose of this scheme, being to meet the needs of local residents due to winter pressures by providing and distributing winter warmer packs to older residents and to support individuals and families in need of emergency assistance.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

C. Befriending

CAVS are commissioned to deliver a Befriending Service to enable a reduction in frequent users of health services and to enable those members of the community who may be isolated to find support through an assigned volunteer. This service supports confidence development, builds independence and greater resilience and improves access to appropriate services.

D. Buddy Up, Befriending and Community Support

This scheme enables those members of the community who may be isolated and lonely to find short term intervention support through an assigned volunteer for a period of between six and twelve weeks.

E. Never Too Old to Play

This pilot scheme enables those members of the community in both Castle Point and Rochford with long term health conditions and who may be experiencing isolation to meet on a weekly basis to interact, socialise and play board games.

F. Walk, Talk and Be Healthy

This scheme enables adults living in Castle Point, who are less active to meet on a weekly basis for a group walk and social interaction, led by an assigned volunteer, within Castle Point to support and encourage a healthier lifestyle.

G. Ways to Wellness (Social Prescription)

This scheme provides a Single Point of Access service to local residents aged 18 years and above who would benefit from guidance and advice to personalised support and signposted to other community services as appropriate.

H. PCN Rayleigh

CAVS provides two 'Social Prescribing Link Workers' to connect local people within Rayleigh into community-based support, building on what matters to the persons identified through shared decision making, personal care and support planning and making the most of community and informal support.

I. PCN Rochford

CAVS provides two 'Social Prescribing Link Workers' to connect local people within Rochford into community-based support, building on what matters to the persons identified through shared decision making, personal care and support planning and making the most of community and informal support.

J. PCN Benfleet

CAVS provides two 'Social Prescribing Link Workers' to connect local people within Benfleet into community-based support, building on what matters to the persons identified through shared decision making, personal care and support planning and making the most of community and informal support. There is also a Wellbeing Health Coach assigned to Benfleet PCN who assists local residents who may require longer term assistance and intervention.

K. PCN Canvey Island

CAVS provides two 'Social Prescribing Link Workers' to connect local people within Canvey Island into community-based support, building on what matters to the persons identified through shared decision making, personal care and support planning and making the most of community and informal support.

L. Reablement

This scheme enables referred residents in the Castle Point and Rochford area to receive a home visit where an assessment of needs is identified and appropriate advice and information provided, i.e. this will be in relation to benefits; housing, pensions and other such subject matter that is of a concern to the individual.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2024

M. Family Mentoring Service

CAVS delivers support to families to improve emotional health and wellbeing and to encourage them to work towards goals specific to their aspirations and needs in order to improve their lives.

N. Tyrells Centre - Reception

The purpose of this scheme being to staff and manage the volunteer receptionists at the Tyrells Centre.

O. Inspire Women Network

CAVS delivers targeted, one to one wellbeing support to women in the local community over forty years of age.

All projects or schemes undertaken by CAVS are reviewed prior to engagement and two of the principle criteria applied is that they are in accordance with our charitable objectives and that the project/scheme provides "public benefit".

From the outcomes of the activities and projects we are delivering, the Trustees of CAVS are confident that the requirement of providing "public benefit" is being met.

INDEPENDENT AUDITORS' REPORT

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

Opinion

We have audited the financial statements of Castle Point Association of Voluntary Services Limited (the 'company') for the year ended 31st March 2024, which comprise the Statement of Financial Activities, the Balance Sheet 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, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- ☐ give a true and fair view of the state of the company's affairs as at 31st March 2024 and of its incoming resources and application of resources, including 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- ☐ the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- ☐ the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 in the work undertaken in the course of our audit:

- ☐ the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ☐ the trustees' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITORS' REPORT

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the trustees who are also the directors of Castle Point Association of Voluntary Services Limited 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

This report is made solely to the company's trustees 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 company's trustees those matters we are required to state to them in an auditor's 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 company and the company's trustees for our audit work, for this report, or for the opinions we have formed.

**N BRAGG ACA
FOR AND ON BEHALF OF MAYNARD HEADY LLP
CHARTERED ACCOUNTANTS
SENIOR STATUTORY AUDITOR**

DATE:

**Matrix House
12-16 Lionel Road
Canvey Island
Essex, SS8 9DE**

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2024

	Note	Unrestricted Activities £	Restricted Activities £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Grants	3	484,945	249,876	734,821	744,315
Management fees and services		-	-	-	711
Gifts and donations		5,436	1,286	6,722	3,086
Sundry		-	-	-	1,000
Bank interest		1,454	-	1,454	307
Total incoming resources		491,835	251,162	742,997	749,419
RESOURCES EXPENDED					
Cost of charitable activities	4	489,623	266,234	755,857	749,974
Governance costs	5	10,320	-	10,320	10,557
Total resources expended		499,943	266,234	766,177	760,531
NET MOVEMENT IN FUNDS		(8,108)	(15,072)	(23,180)	(11,112)
Transfers between funds		(14,343)	14,343	-	-
Total funds brought forward		438,168	95,676	533,844	544,956
Total funds carried forward		415,717	94,947	510,664	533,844

The statement of financial activity also complies with the requirement for an income and expenditure account under the Companies Act 2006.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

Note

INCOMING RESOURCES FROM GENERATED FUNDS

	1	Volunteer Management £	Never too Old to play £	CEO Admin £	CORE CAVS £	Reablement £	Walk, talk & be health £	Winter Warmth £	Thundersley Rovers £	Operating Contingency £	Winter Community Hubs £
Grants		12,000	-	-	76,646	29,786	-	13,011	-	-	36,735
Management fees and services		-	-	-	-	-	-	-	-	-	-
Gifts and donations		39	-	1,075	-	-	-	-	-	-	-
Sundry		-	-	-	-	-	-	-	-	-	-
Bank interest		-	-	1,454	-	-	-	-	-	-	-
Total incoming resources		12,039	-	2,529	76,646	29,786	-	13,011	-	-	36,735

RESOURCES EXPENDED

Cost of charitable activities	2	33,427	1	6,866	73,465	29,655	17	7,910	441	278	33,928
Governance costs	3	-	-	10,320	-	-	-	-	-	-	-
Total resources expended		33,427	1	17,186	73,465	29,655	17	7,910	441	278	33,928
Transfers between funds		21,388	1	14,657	(3,181)	-	17	(5,101)	-	(22,173)	-

NET MOVEMENT IN FUNDS

Total funds brought forward		(21,388)	(1)	(14,657)	3,181	131	(17)	5,101	(441)	(278)	2,807
Total funds carried forward		-	-	-	-	3,156	-	-	20,000	386,671	19,917
		-	-	-	-	3,287	-	-	19,559	364,220	22,724

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

INCOMING RESOURCES FROM GENERATED FUNDS										
		Warm Homes Grant Fund £	Family Mentoring Service £	Reablement 2 £	Volunteer Centre £	Befriending £	Canvey Health Centre £	Inspire Women £	Buddy Up £	CAVS Unrestricted £
1	Grants	4,046	139,469	27,500	6,261	37,703	-	19,953	19,887	-
	Management fees and services	-	-	-	-	-	-	-	-	-
	Gifts and donations	-	-	-	-	4,322	-	1,286	-	-
	Sundry	-	-	-	-	-	-	-	-	-
	Bank interest	-	-	-	-	-	-	-	-	-
	Total incoming resources	4,046	139,469	27,500	6,261	42,025	-	21,239	19,887	-
RESOURCES EXPENDED										
2	Cost of charitable activities	408	162,164	26,594	4,415	31,445	593	15,587	23,458	-
3	Governance costs	-	-	-	-	-	-	-	-	-
	Total resources expended	408	162,164	26,594	4,415	31,445	593	15,587	23,458	-
	Transfers between funds	-	-	(906)	(1,846)	(10,580)	3,392	10,951	-	-
NET MOVEMENT IN FUNDS										
	Total funds brought forward	3,638	(22,695)	906	1,846	10,580	(593)	5,652	(3,571)	-
	Total funds carried forward	8,814	12,125	-	-	-	(2,799)	(16,603)	8,942	51,497
		12,452	(10,570)	-	-	-	-	-	5,371	51,497

(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

INCOMING RESOURCES FROM GENERATED FUNDS

[illegible]

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

		ECC Household Support £	Containment Management £	Active Essex £	Year ended 31st March 2024 Total	Year ended 31st March 2023 Total
INCOMING RESOURCES FROM GENERATED FUNDS						
1	Grants	-	-	-	734,821	744,315
	Management fees and services	-	-	-	-	711
	Gifts and donations	-	-	-	6,722	3,086
	Sundry	-	-	-	-	1,000
	Bank interest	-	-	-	1,454	307
	Total incoming resources	-	-	-	742,997	749,419
RESOURCES EXPENDED						
2	Cost of charitable activities	-	-	-	755,857	749,974
3	Governance costs	-	-	-	10,520	10,557
	Total resources expended	-	-	-	766,177	760,531
	Transfers between funds	-	-	-	-	-
NET MOVEMENT IN FUNDS						
	Total funds brought forward	299	29,565	12,260	(23,180)	(11,112)
	Total funds carried forward	299	29,565	12,260	533,844	544,956
					510,664	533,844

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

(COMPANY NUMBER 04856677)

BALANCE SHEET

AS AT 31ST MARCH 2024

		31ST MARCH 2024	31ST MARCH 2023
		£	£
<u>FIXED ASSETS</u>	Note		
	10	1,582	1,860
<u>CURRENT ASSETS</u>			
Cash at bank and in hand		545,594	610,709
Debtors and prepayments	11	6,312	52,965
<u>CURRENT LIABILITIES</u>	13	(42,824)	(131,690)
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>510,664</u>	<u>533,844</u>
 <u>RESERVES</u>			
Reablement		3,287	3,156
ECC Household Support		299	299
Inspire Women		-	(16,603)
Thundersley Rovers		19,559	20,000
Canvey Health Centre		-	(2,799)
Containment management		29,565	29,565
Buddy Up		5,371	8,942
Warm Homes		12,452	8,814
Family Mentoring Service		(10,570)	12,125
CAVS Unrestricted			
CAVS Unrestricted		51,497	51,497
Operational Contingency		364,220	386,671
		<u>415,717</u>	<u>438,168</u>
Active Essex		12,260	12,260
Winter Community Hubs		22,724	19,917
		<u>510,664</u>	<u>533,844</u>

REPRESENTED BY:

ACCUMULATED GENERAL FUND

Balance at 1st April 2023	533,844	544,956
Excess of (Expenditure) Income Over	<u>(23,180)</u>	<u>(11,112)</u>
	<u>510,664</u>	<u>533,844</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

BALANCE SHEET (CONTINUED)


AS AT 31ST MARCH 2024

The trustees acknowledge their responsibilities for ensuring these financial statements have been prepared in accordance with the provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The financial statements were approved by the Board on 17/12/24

ON BEHALF OF THE BOARD

Signed:


.....
Mr D Garside - Director / Trustee

Company number: 04856677

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

(COMPANY NUMBER 04856677)

STATEMENT OF CASH FLOWS

AS AT 31ST MARCH 2024

		2024 £	2023 £
	Notes		
Cash used in operating activities	16	<u>(65,115)</u>	<u>(48,184)</u>
(Decrease)/Increase in cash and cash equivalents in the year		(65,115)	(48,184)
Cash and cash equivalents at the beginning of the year		610,709	658,893
Total cash and cash equivalents at the end of the year		<u>545,594</u>	<u>610,709</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

1. ACCOUNTING POLICIES

Charity information

Castle Point Association of Voluntary Services Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is The White House, Kiln Road, Thundersley, Benfleet, Essex, SS7 1BU.

Convention

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Castle Point Association of Voluntary Services Limited meets the definition of a public entity under FRS 102.

Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

At the time of approving the accounts, the trustees had a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

Income

Grants received are accounted for in the period to which they relate. All other incoming resources are accounted for in the period which they are received.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions are require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant are recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution,

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Resources expended

Expenditure and liabilities

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Depreciation

Fixtures and fittings have been depreciated at 25% on a reducing balance basis.

Computer equipment has been depreciated over 3 years straight line basis.

Capitalisation policy

It is the charity's policy to write off items of capital expenditure below £1,000 to the income and expenditure account.

VAT

As the charity is not registered for VAT all irrecoverable VAT paid is written off to the SOFA.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings 25% reducing balance basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. LEGAL STATUS OF THE CHARITY

The charity is a company limited by guarantee and has no share capital.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	Volunteer Management £	Never too Old to play £	CEO Admin £	CORE CAVS £	Reablement £	Volunteer Centre £	Social Prescription £	Befriending £
CPBC	-	-	-	41,486	-	-	-	-
Essex Cares	-	-	-	-	29,786	6,261	-	-
ECC	12,000	-	-	35,160	-	-	-	37,703
Bentley Primary Care Network	-	-	-	-	-	-	-	-
GP Health Care Alliance Ltd	-	-	-	-	-	-	-	-
Big Lottery	-	-	-	-	-	-	-	-
Clinical Commissioning Group	-	-	-	-	-	-	-	-
Maldon CVS	-	-	-	-	-	-	-	-
Essex Association of Local Councils	-	-	-	-	-	-	-	-
	12,000	0	0	76,646	29,786	6,261	-	37,703

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	Warm Homes Grant Fund £	Family Mentoring Service £	Winter Community Hubs	PCN Rayleigh £	PCN Rochford £	PCN Bentley £	PCN Canvey £	Buddy up £
CPBC	-	-	-	-	-	-	-	-
Essex Cares	-	-	-	-	-	-	-	-
ECC	4,046	-	-	-	-	37,103	-	-
Bentley Primary Care Network	-	-	-	36,789	36,789	-	36,789	-
GP Health Care Alliance Ltd	-	-	-	-	-	-	-	-
Big Lottery	-	139,469	-	-	-	-	-	19,887
Clinical Commissioning Group	-	-	36,735	-	-	-	-	-
Maldon CVS	-	-	-	-	-	-	-	-
Essex Association of Local Councils	-	-	-	-	-	-	-	-
	4,046	139,469	36,735	36,789	36,789	37,103	36,789	19,887

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1003968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	PCN Benfleet 2 £	Winter Warmth £	PCN Rayleigh 2 £	PCN Rochford 2 £	PCN Canvey 2 £	Emg Assist Clinic Shield £	Inspire Women £	PCN Benfleet 3 £	Reablement 2 £	Year ended 31st March 2024 Total £	Year ended 31st March 2023 Total £
CPBC	-	-	-	-	-	-	-	-	-	41,486	41,486
Essex Cares	-	-	-	-	-	-	-	-	-	101,250	29,716
ECC	-	-	-	-	-	-	-	-	27,500	88,309	118,443
Benfleet Primary Care Network	37,103	-	-	-	-	-	-	16,884	-	164,354	109,208
GFP Health Care Alliance Ltd	-	-	36,789	36,789	36,789	-	-	-	-	110,367	216,684
Big Lottery	-	-	-	-	-	-	-	-	-	159,356	166,788
Clinical Commissioning Group	-	-	-	-	-	-	19,953	-	-	56,688	56,035
Maldon CVS	-	8,011	-	-	-	-	-	-	-	8,011	-
Essex Association of Local Councils	-	5,000	-	-	-	-	-	-	-	5,000	5,955
	37,103	13,011	36,789	36,789	36,789	-	19,953	16,884	27,500	734,821	744,315

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

4. ANALYSIS OF TOTAL RESOURCES EXPENDED:
COST OF CHARITABLE ACTIVITIES

	Volunteer Management £	Never too Old to play £	CEO Admin	CORE CAVS £	Reablement £	Walk, talk & be health £	Winter Warmth £	Thundersley Rovers £	Operational Contingency £	Winter Community Hubs
Direct event costs										
Salaries	27,202	-	65,251	50,450	21,067	-	-	-	-	-
Recruitment costs	-	-	2,005	-	-	-	-	-	-	25,815
Pensions	1,083	-	3,289	2,284	981	-	-	-	-	-
Transport	51	-	145	25	404	-	-	-	-	1,200
Training and development	282	-	374	16	16	-	-	-	-	-
Volunteer costs	444	-	56	440	-	-	-	-	-	-
DBS checks and ID badges	-	-	-	-	-	-	-	-	-	-
Rent and utilities	1,377	-	(21,479)	4,132	1,377	-	-	-	-	-
Venue hire	-	-	-	218	-	-	-	-	-	-
Subsistence	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	-
Telephone	243	-	3,067	-	-	-	-	-	-	-
Computer costs	-	-	16,264	170	-	-	-	-	-	-
Post, postage and stationery	598	-	8,219	167	37	-	-	-	-	549
Membership subscriptions	-	1	(15)	217	228	17	-	-	-	14
Resources	85	-	1,892	700	-	-	-	-	-	264
Publicity & marketing	-	-	354	379	-	-	6,548	441	-	-
Utilities	-	-	-	50	440	-	-	-	-	1,529
Site management	-	-	17,802	-	-	-	-	-	-	14
Third party agreements	-	-	660	-	-	-	-	-	-	-
Day to day maintenance	-	-	-	1,000	-	-	-	-	-	-
Management fee	2,040	-	2,821	-	-	-	-	-	-	-
Other internal SLA	-	-	(94,492)	13,030	5,100	-	1,362	-	-	4,463
Bank charges	-	-	-	-	-	-	-	-	-	-
Sundry expenses	22	-	93	-	-	-	-	-	-	-
Consultancy	-	-	580	187	-	-	-	-	-	80
Depreciation	-	-	-	-	-	-	-	-	278	-
	33,427	1	6,866	73,465	29,655	17	7,910	441	278	33,928

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1039683)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

4. ANALYSIS OF TOTAL RESOURCES EXPENDED:
COST OF CHARITABLE ACTIVITIES

	Warm Homes Grant Fund £	Family Mentoring Service £	CAVS Unrestricted £	Reablement 2 £	Volunteer Centre £	Befriending £	Canvey Health Centre £	Inspire Women £	Buddy up £
Direct event costs	-	-	-	-	-	-	-	-	-
Salaries	-	110,135	-	17,479	-	17,813	-	9,644	17,137
Recruitment costs	-	-	-	-	-	-	-	-	-
Pensions	-	4,624	-	691	-	838	-	239	684
Transport	-	2,221	-	1,476	-	10	-	43	649
Training and development	-	1,006	-	124	54	196	-	108	108
Volunteer costs	-	134	-	-	867	3,192	-	2	242
DBS checks and ID badges	-	51	-	58	-	-	-	-	63
Rent and utilities	-	9,336	-	1,377	1,377	-	-	-	526
Venue hire	-	-	-	-	-	-	-	1,750	-
Subsistence	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	2,303	-	-	36	231	-	-	-
Computer costs	-	371	-	45	69	171	198	150	265
Post, postage and stationery	3	1,276	-	165	626	718	336	90	139
Membership subscriptions	-	-	-	-	-	20	-	-	131
Resources	-	657	-	-	201	380	32	62	-
Publicity & marketing	-	14	-	42	14	-	-	42	7
Utilities	-	-	-	-	-	-	-	-	29
Site management	-	51	-	-	37	37	6	-	37
Third party agreements	-	1,023	-	37	-	-	-	65	65
Day to day maintenance	-	-	-	-	-	-	-	-	-
Management fee	-	-	-	-	-	-	-	-	-
Other internal SLA	405	28,452	-	5,100	1,064	6,410	-	3,392	3,376
Bank charges	-	-	-	-	-	-	-	-	-
Sundry expenses	-	510	-	-	70	52	21	-	-
Consultancy	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
	408	162,164	0	26,594	4,415	31,445	593	15,587	23,458

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1003968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

4. ANALYSIS OF TOTAL RESOURCES EXPENDED:
COST OF CHARITABLE ACTIVITIES

	PCN Rayleigh £	PCN Rochford £	PCN Benfleet £	PCN Canvey £	PCN Benfleet 2 £	PCN Rayleigh 2 £	PCN Rochford 2 £	PCN Canvey 2 £	PCN Benfleet 3 £	Year ended 31st March 2024 Total £	Year ended 31st March 2023 Total £
Direct event costs											
Salaries	25,830	28,863	28,333	28,086	29,246	29,194	28,358	28,595	13,645	602,143	3,372
Recruitment costs	1,799							105		3,909	629,155
Pensions	845	1,325	1,302	1,290	1,345	1,339	1,302	1,220	425	26,406	10,868
Transport	138	248	80	108	67	403	289	163	46	6,566	25,361
Training and development	124	16	124	58	16	16	84	16	53	2,791	7,825
Volunteer costs	86							13		5,441	5,441
DBS checks and ID badges	56		7		51	51				5,456	5,384
Rent and utilities	1,661	1,661	1,661	1,661	1,661	1,661	1,661	1,661	645	13,333	882
Venue hire										342	342
Subsistence										1,968	(17,007)
Insurance											1,680
Telephone	269	341	229	652	280	281	322	558	122	3,067	43
Computer costs	510	177	342	293	303	149	293	237	140	23,265	2,956
Post, postage and stationery	680	539	820	285	596	293	416	506	285	11,874	16,057
Membership subscriptions										9,075	15,267
Resources	80	20	168	104			659	25	112	2,612	8,525
Publicity & marketing	49	25	74	25	25	49	25	25		11,843	1,743
Utilities										18,135	18,135
Site management										984	2,126
Third party agreements	75	102	75	324	75	75	75	322		17,802	4,083
Day to day maintenance	65	65	65	65	65	65	65	65	65	1,988	1,351
Management fee										2,738	2,613
Other internal SLA	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	1,100	2,821	1,760
Bank charges										2	-
Sundry expenses	37	6	210	117	128	48	31	202		93	-
Consultancy	1,760		385						55	2,356	1,923
Depreciation										2,145	-
										278	329
	36,464	35,788	36,275	35,468	36,258	36,024	35,980	36,113	16,735	755,857	749,974

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1039663)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

5. ANALYSIS OF TOTAL RESOURCES EXPENDED:
GOVERNANCE COSTS

	Year ended 31st March 2024	Year ended 31st March 2023
	Total	Total
Trustees expenses	-	237
Legal	-	-
Audit fee	2,400	2,400
Accountancy	7,920	7,920
	10,320	10,557

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

6. STAFF COSTS

No remuneration was paid to trustees in the period, the staff costs of the remaining staff were:

	Unrestricted Activities	Restricted Activities	2024 Total	2023 Total
	£	£	£	£
CAVS - Salaries	400,867	201,276	602,143	629,155
	<u>400,867</u>	<u>201,276</u>	<u>602,143</u>	<u>629,155</u>

No employees earned in excess of £60,000.

7. FUNDS OF THE CHARITY

The unrestricted fund is provided to enable support for various projects undertaken by CAVS.

8. STAFF NUMBERS

The average number of employees (including casual and part-time staff during the year) was made up as follows:

	2024	2023
Number of staff	<u>28</u>	<u>29</u>

9. TRUSTEES EXPENSES

No expenses were paid to the trustees this year.

10. TANGIBLE ASSETS

COST	Fixtures & Fittings	Computer Equipment	Total
At 01.04.23	17,541	14,074	31,615
Additions	-	-	-
At 31.03.24	<u>17,541</u>	<u>14,074</u>	<u>31,615</u>
DEPRECIATION			
At 01.04.23	15,681	14,074	29,755
Charge	278	-	278
At 31.03.24	<u>15,959</u>	<u>14,074</u>	<u>30,033</u>
NET BOOK VALUE			
At 31.03.23	<u>1,860</u>	<u>-</u>	<u>1,860</u>
At 31.03.24	<u>1,582</u>	<u>-</u>	<u>1,582</u>

11. DEBTORS

	2024	2023
Trade debtors	-	46,600
Prepayments and accrued income	6,312	6,365
	<u>6,312</u>	<u>52,965</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2024

12. GOVERNANCE COSTS

Governance costs includes payment to the auditors of £2,400 (2023: £2,400) for audit fees.

13. CREDITORS

	2024	2023
Trade creditors	18,995	5,062
Other creditors	9,157	13,844
Accruals	14,672	112,784
	<u>42,824</u>	<u>131,690</u>

14. TRUSTEES

None of the trustees (or any persons connected with them) received any remuneration during the year. Details of expenses paid are included in note 9.

15. AUDITORS ETHICAL STANDARDS

In common with many business of our size and nature we use our auditors to assist with the preparation of the financial statements.

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATION ACTIVITIES

	2024	2023
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(23,180)	(11,112)
Adjustments for:		
Depreciation	278	329
Fixed asset additions	-	-
Interest	-	-
Loss on sale of assets	-	-
Decrease/(Increase) in debtors	46,653	(38,823)
(Decrease)/Increase in creditors	(88,866)	1,422
	<u>(65,115)</u>	<u>(48,184)</u>

MAYNARD HEADY LLP

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SS7 1BU

Also at:
Maldon
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Email: enquiries@maynard-heady.co.uk

3rd December 2024

Dear Sirs and Mesdames,

In accordance with our normal practice, we are writing to draw your attention to various matters which arose during the course of our audit of the charity's accounts for the year ended 31st March 2024.

(a) *Qualitative aspects of the entity's accounting practices and financial reporting*

We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting.

(b) *Letter of representation*

Our proposed letter of representation is attached.

(c) *Expected modifications to the auditors' report*

There are no expected modifications to the auditors' report.

(d) *Material weaknesses in the accounting and internal control systems*

As you are aware from our letter of engagement, our audit procedures were directed towards testing the accounting systems in operation upon which we have based our assessment of the accounts. No weaknesses were identified during the course of our audit. It is not meant to be a full and accurate reflection of all weaknesses that may be present in your system.

(e) *Other matters required by Auditing Standards to be communicated*

There are no other matters that we are required by auditing standards to communicate to you.

BUSINESS STRATEGY CONSULTANTS
LICENSED PROBATE PRACTITIONERS
BUSINESS OUTSOURCED SOLUTIONS



REGISTERED AUDITORS
CHARTERED TAX ADVISERS
COMPANY SECRETARIAL

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MAYNARDHEADYLLP

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report in full has been prepared for the sole use of Castle Point Association of Voluntary Services Ltd. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

If we can be of any further assistance, please contact N Bragg.

Yours faithfully,



MAYNARD HEADY LLP
CHARTERED ACCOUNTANT