

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

29th October 2025

Dear Sirs and Mesdames,

During the course of your audit of the financial statements of the charity for the year ended 31st March 2025, 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 all related party relationships or transactions have been disclosed.
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:
 - Essex Active Sport England
 - Reablement
 - Volunteer Centre
 - Be Friending
 - Warm Homes
 - Family Mentoring Service
 - Winter Community Hubs
 - Buddy Up
 - Canvey Health Centre
 - Wellbeing Practitioner Hospital
 - Inspire Women
 - Reablement 2
 - ECC Household Support
 - Containment Managment
 - Active Essex
 - Thundersley Rovers

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.

Yours faithfully,


.....

Signed on behalf of the board of trustees

Trustee DAVID GARSON
.....

Date 31/10/25.
.....

Signed on behalf of the board of trustees

Trustee

Date.....

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

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2025

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

Secretary

Mrs J Gibson	Resigned	31st March 25
Mrs Tracy Harris	Appointed	31st March 25

Chief executive officer

Mrs J Gibson	Resigned	31st March 25
Mrs Tracy Harris	Appointed	31st March 25

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 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act, present the report together with the financial statements for the year ended 31st March 2025.

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 2025 were £487,731 (2024: 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 2025

CAVS Reserves statement 2024/25

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 2025 the charity held reserves totalling £487,731 (2024: £510,664).

These reserves are apportioned between restricted reserves of £65,056 (2024: 94,947) and unrestricted reserves of £422,675 (2024: £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

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 2025 equated to £323,978 (2024: £378,563).

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2025

Contingency Fund

CAVS reserves remain healthy and can be made available as appropriate, to support the infrastructure of CAVS should the need arise.

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 strong working relationship with Castle Point Borough Council, Essex County Council and other statutory organisations, i.e. the NHS ICB and Social Services etc.

VOLUNTEERS

The Trustees would like to thank all volunteers involved with the charity during the year for their hard work and kindness, which is an imperative that underpins the support and care that local residents benefit from.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2025

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 2025

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



CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2025

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.

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

REPORT OF THE DIRECTORS

FOR THE YEAR ENDED 31ST MARCH 2025

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. 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.

C. 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.

D. 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.

E. 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.

F. 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.

G. 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.

H. 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.

I. 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.

J. 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.

K. Tyrells Centre - Reception

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

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 2025, 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 2025 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 requirement to prepare a strategic report.

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 2025

	Note	Unrestricted Activities £	Restricted Activities £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES FROM GENERATED FUNDS					
Grants	1	345,528	297,848	643,376	734,821
Management fees and services		-	-	-	-
Gifts and donations		1,645		1,645	6,722
Sundry		-	-	-	-
Bank interest		21,611	-	21,611	1,454
Total incoming resources		<u>368,784</u>	<u>297,848</u>	<u>666,632</u>	<u>742,997</u>
RESOURCES EXPENDED					
Cost of charitable activities	2	409,929	266,196	676,125	755,857
Governance costs	3	13,440	-	13,440	10,320
Total resources expended		<u>423,369</u>	<u>266,196</u>	<u>689,565</u>	<u>766,177</u>
NET MOVEMENT IN FUNDS		(54,585)	31,652	(22,933)	(23,180)
Transfers between funds		61,543	-	-	-
Total funds brought forward		415,717	94,947	510,664	533,844
Total funds carried forward		<u>422,675</u>	<u>65,056</u>	<u>487,731</u>	<u>510,664</u>

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 TO 31ST MARCH 2025

	Note	Volunteer Management £	Essex Active Sports England £	CEO Admin £	CORE CAYS £	Reablement £	Operating Contingency £	Volunteer Centre £	Befitting £
INCOMING RESOURCES FROM GENERATED FUNDS									
1									
Grants		12,000	17,954	-	41,486	30,000			51,088
Management fees and services		-	-	-					
Gifts and donations		118	-	1,577					(50)
Sundry		-	-	-					
Bank interest received		-	-	21,611					
Total incoming resources		12,118	17,954	23,188	41,486	30,000			51,038
RESOURCES EXPENDED									
2									
Cost of charitable activities		13,296	8,933	63,546	41,269	30,060	238	3,073	47,448
Governance costs	3			13,440					
Total resources expended		13,296	8,933	76,986	41,269	30,060	238	3,073	47,448
Transfers between funds		1,178		53,798	(217)	-	(54,347)	3,073	(3,590)
NET MOVEMENT IN FUNDS		(1,178)	9,021	(53,798)	217	(60)	(238)	(3,073)	3,590
Total funds brought forward						3,287	378,563		
Total funds carried forward			9,021			3,227	323,978		

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED
(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR TO 31ST MARCH 2025

		Warm Homes Grant Fund £	Family Mentoring Service £	Winter Community Hubs £	PCN Rayleigh £	PCN Rochford £	PCN Benfleet £	PCN Canvey £	Buddy Up £	Carvey Health Centre £
INCOMING RESOURCES FROM GENERATED FUNDS										
1	Grants		179,547	5,250	40,159	40,159	-	40,159		
	Management fees and services									
	Gifts and donations									
	Sundry									
	Bank interest received									
	Total incoming resources		179,547	5,250	40,159	40,159	-	40,159		
RESOURCES EXPENDED										
2	Cost of charitable activities	70	154,541	24,339	40,088	40,088	2	40,163		3,626
3	Governance costs									
	Total resources expended	70	154,541	24,339	40,088	40,088	2	40,163		3,626
	Transfers between funds				(71)	(71)	2	4		3,392
NET MOVEMENT IN FUNDS										
		(70)	25,006	(19,089)	71	71	(2)	(4)		(3,626)
	Total funds brought forward	12,452	(10,570)	22,724						(3,392)
	Total funds carried forward	12,382	14,436	3,635	-	-	-	-	5,137	(3,392)

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED
(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS
FOR THE YEAR TO 31ST MARCH 2025

		Winter Warmerth £	Wellbeing Practitioner Hospital £	PCN Rayleigh 2 £	PCN Rochford 2 £	PCN Canvey 2 £	PCN Benfleet 3 £	Inspire Women £	Reablement 2 £
INCOMING RESOURCES FROM GENERATED FUNDS									
1	Grants		35,097	40,159	40,159	40,159	-		30,000
	Management fees and services								
	Gifts and donations								
	Sundry								
	Bank interest received								
	Total incoming resources		35,097	40,159	40,159	40,159	-	-	30,000
RESOURCES EXPENDED									
2	Cost of charitable activities	440	14,813	40,085	40,092	40,101		140	29,674
3	Governance costs								
	Total resources expended	440	14,813	40,085	40,092	40,101	-	140	29,674
	Transfers between funds	440		(74)	(67)	(58)		11,091	
	NET MOVEMENT IN FUNDS	(440)	20,284	74	67	58	-	(140)	326
	Total funds brought forward							(10,951)	
	Total funds carried forward	-	20,284	-	-	-	-	326	326

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

SUMMARY OF FUND MOVEMENTS

FOR THE YEAR TO 31ST MARCH 2025

		ECC Household Support £	Containment Management £	Active Essex £	CAVS Unrestricted £	Thundersley Rovers £	Year ended 31st March 2025 Total	Year ended 31st March 2024 Total
INCOMING RESOURCES FROM GENERATED FUNDS								
1	Grants						643,376	734,821
	Management fees and services							
	Gifts and donations						1,645	6,722
	Sundry						21,611	1,454
	Bank interest received							
Total incoming resources		-	-	-	-	-	666,632	742,997
RESOURCES EXPENDED								
2	Cost of charitable activities						676,125	755,857
	Governance costs						13,440	10,320
	Total resources expended	-	-	-	-	-	689,565	766,177
Transfers between funds		(299)	(29,565)	(12,260)	47,200	-19,559	-	-
NET MOVEMENT IN FUNDS							(22,933)	(23,180)
Total funds brought forward		299	29,565	12,260	51,497	19,559	510,664	533,844
Total funds carried forward		-	-	-	98,697	-	487,731	510,664

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

(COMPANY NUMBER 04856677)

BALANCE SHEET

AS AT 31ST MARCH 2025

		31ST MARCH 2025	31ST MARCH 2024
		£	£
<u>FIXED ASSETS</u>			
	8	1,344	1,582
<u>CURRENT ASSETS</u>			
Cash at bank and in hand		512,057	545,594
Debtors and prepayments	9	15,189	6,312
<u>CURRENT LIABILITIES</u>	11	(40,859)	(42,824)
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>		<u>487,731</u>	<u>510,664</u>

RESERVES

Volunteer Management			-
Reablement		3,227	3,287
Active Essex Sport England		9,021	-
Volunteer Centre		-	-
Be Friending		-	-
Warm Homes		12,382	12,452
Family Mentoring Service		14,436	(10,570)
Winter Community Hubs		3,635	22,724
Buddy Up		5,137	5,371
Canvey Health Centre		(3,392)	(3,392)
Wellbeing Practitioner Hospital		20,284	-
Inspire Women		-	(10,951)
Reablement 2		326	-
ECC Household Support		-	299
Containment Management		-	29,565
Active Essex		-	12,260
Thundersley Rovers		-	19,559
CAVS Unrestricted		98,697	51,497
Operational Contingency		323,978	378,563
		<u>422,675</u>	<u>430,060</u>
		<u>487,731</u>	<u>510,664</u>

REPRESENTED BY:

ACCUMULATED GENERAL FUND

Balance at 1st April 2024	510,664	533,844
Excess of (Expenditure) over Income	<u>(22,933)</u>	<u>(23,180)</u>
	<u>487,731</u>	<u>510,664</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

BALANCE SHEET (CONTINUED)

AS AT 31ST MARCH 2025

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

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 2025

		2025	2024
		£	£
	Notes		
Cash used in operating activities	14	<u>(33,537)</u>	<u>(65,115)</u>
Increase/(Decrease) in cash and cash equivalents in the year		(33,537)	(65,115)
Cash and cash equivalents at the beginning of the year		545,594	610,709
Total cash and cash equivalents at the end of the year		<u>512,057</u>	<u>545,594</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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 Castle Point Borough Council Offices, Kiln Road, Thundersley, Benfleet, Essex, SS7 1TF.

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 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 2025

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.

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 income and expenditure account.

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

Computer equipment has been depreciated over 3 years straight line 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 2025

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 2025

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	Volunteer Management £	Essex Active Sports England £	CEO Admin £	CORE CAVS £	Reablement £	Volunteer Centre £	Social Prescription £	Befriending £
CPBC	-	-	-	41,486	-	-	-	-
Essex Cares	-	-	-	-	30,000	-	-	-
ECC	12,000	17,954	-	-	-	-	-	51,088
Bentley Primary Care Network	-	-	-	-	-	-	-	-
GP Health Care Alliance Ltd	-	-	-	-	-	-	-	-
Big Lottery	-	-	-	-	-	-	-	-
Clinical Commissioning Group	-	-	-	-	-	-	-	-
Maldon CVS	-	-	-	-	-	-	-	-
Essex Association of Local Councils	-	-	-	-	-	-	-	-
	12,000	17,954	-	41,486	30,000	-	-	51,088

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	Warm Homes Grant Fund £	Family Mentoring Service £	Winter Community Hubs £	PCN Rayleigh £	PCN Rochford £	PCN Benfleet £	PCN Canvey £	Buddy up £
CPBC	-	-	-	-	-	-	-	-
Essex Cares	-	-	-	-	-	-	-	-
ECC	-	-	-	-	-	-	-	-
Bentley Primary Care Network	-	-	-	-	-	-	-	-
GP Health Care Alliance Ltd	-	-	-	40,159	40,159	-	40,159	-
Big Lottery	-	176,017	-	-	-	-	-	-
Clinical Commissioning Group	-	-	5,250	-	-	-	-	-
Maldon CVS	-	-	-	-	-	-	-	-
Essex Association of Local Councils	-	3,500	-	-	-	-	-	-
	-	179,517	5,250	40,159	40,159	-	40,159	-

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

3. ANALYSIS OF INCOMING RESOURCES
GRANTS

	PCN Bendfect 2 £	Winter Warmth £	Wellbeing Practitioner Hospital £	PCN Rayleigh 2 £	PCN Rockford 2 £	PCN Canvey 2 £	Volunteer Peer Mentoring £	Inspire Women £	Reablement 2 £	Year ended 31st March 2025 Total £	Year ended 31st March 2024 Total £
CPBC	-	-	-	-	-	-	-	-	-	41,486	41,486
Essex Cares	-	-	-	-	-	-	-	-	30,000	60,000	101,250
ECC	-	-	35,097	-	-	-	-	-	-	116,139	88,309
Bendfect Primary Care Network	-	-	-	-	-	-	-	-	-	-	164,354
GP Health Care Alliance Ltd	-	-	-	40,159	40,159	40,159	-	-	-	240,954	110,367
Big Lottery	-	-	-	-	-	-	-	-	-	176,047	159,356
Clinical Commissioning Group	-	-	-	-	-	-	-	-	-	5,250	56,688
Naldon CVS	-	-	-	-	-	-	-	-	-	-	8,011
Essex Association of Local Councils	-	-	-	-	-	-	-	-	-	3,500	5,000
	-	-	35,097	40,159	40,159	40,159	-	-	30,000	643,376	734,821

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1003968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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

	Volunteer Management £	Active Essex Sport England £	CEO Admin £	CORE CAVS £	Reablement £	Volunteer Centre £	Social Prescription £	Befriending £
Direct event costs	-	-	10	62	-	68	-	-
Salaries	8,949	6,249	107,452	26,680	21,753	-	-	26,875
Recruitment costs	-	-	2,581	-	-	-	-	-
Pensions	174	284	3,560	1,230	1,011	-	-	1,206
Transport	-	-	41	83	667	-	-	34
Training and development	-	-	60	-	-	-	-	95
Volunteer costs	273	-	-	517	-	367	-	3,864
CRB checks and ID badges	-	-	206	-	-	-	-	-
Rent and utilities	1,202	-	(21,704)	4,132	1,377	1,553	-	3,281
Venue hire	-	-	-	-	-	-	-	-
Subsistence	-	-	-	-	-	-	-	-
Insurance	-	-	2,888	-	-	-	-	-
Telephone	-	-	18,237	173	-	78	-	488
Computer costs	70	-	9,802	106	30	24	-	311
Post, postage and stationery	578	-	441	209	95	159	-	484
Membership subscriptions	-	-	9,969	632	-	30	-	20
Resources	10	-	505	34	-	201	-	1,917
Publicity & marketing	-	-	50	180	-	28	-	-
Utilities	-	-	8,424	-	-	-	-	-
Site management	-	-	201	153	-	-	-	43
Third party agreements	-	-	39	-	-	-	-	-
Day to day maintenance	-	-	2,532	-	-	-	-	-
Management fee	2,040	2,400	(83,156)	7,053	5,100	532	-	8,710
Other internal SLA	-	-	-	-	-	-	-	-
Bank charge	-	-	67	-	-	-	-	-
Sundry expenses	-	-	1,341	25	27	33	-	120
Conciliation	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
	13,296	8,033	63,546	41,269	30,060	3,073	-	47,448

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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

	Warm Homes Grant Fund £	Family Mentoring Service £	Winter Community Hubs £	PCN Rayleigh £	PCN Rochford £	PCN Benfleet £	PCN Canvey £	Buddy up £	Operational Contingency £
Direct event costs									
Salaries	-	100,306	21,146	32,746	32,341	-	32,122	3,108	-
Recruitment costs	-	-	-	-	16	-	-	-	-
Pensions	-	4,264	986	1,497	859	-	1,470	146	-
Transport	-	2,044	-	188	599	-	16	251	-
Training and development	-	176	-	-	42	-	-	-	-
Volunteer costs	-	230	-	-	-	-	-	(75)	-
CR8 checks and ID badges	-	51	-	-	38	-	-	-	-
Rent and utilities	-	9,336	-	2,322	2,322	-	2,322	-	-
Venue hire	-	-	-	-	-	-	-	-	-
Subsistence	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-
Telephone	-	1,533	363	155	360	-	769	48	-
Computer costs	70	525	70	200	200	-	200	48	-
Post, postage and stationery	-	1,098	150	367	581	-	411	-	-
Membership subscriptions	-	-	-	-	-	-	-	-	-
Resources	-	3,756	731	51	67	-	85	-	-
Publicity & marketing	-	-	-	29	29	-	34	-	-
Utilities	-	-	-	-	-	-	-	-	-
Site management	-	43	-	38	38	-	116	-	-
Third party agreements	-	1,179	-	65	65	-	65	65	-
Day to day maintenance	-	-	-	-	-	-	-	-	-
Management fee	-	29,928	893	2,400	2,400	-	2,400	-	-
Other internal SLA	-	-	-	-	-	-	-	-	-
Bank charge	-	-	-	-	-	-	-	-	-
Sundry expenses	-	72	-	30	131	2	153	35	-
Consultancy	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	238
	70	154,541	24,339	40,083	40,088	2	40,163	3,626	238

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED
(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

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

	PCN Benefit 2 £	Winter Warmth £	Wellbeing Practitioner Hospital £	PCN Rayleigh 2 £	PCN Rochford 2 £	PCN Cavay 2 £	Volunteer Peer Mentoring £	Inspire Women £	Reablement 2 £	Year ended 31st March 2025 Total £	Year ended 31st March 2024 Total £
Direct event costs	-	-	-	-	-	-	19	-	-	159	-
Salaries	-	-	4,437	32,196	32,671	31,850	-	-	20,265	541,146	602,143
Recruitment costs	-	-	-	-	-	34	-	-	-	2,631	3,909
Pensions	-	-	-	1,473	1,494	1,463	-	-	946	22,063	26,406
Transport	-	-	67	513	(715)	11	-	-	1,697	6,768	6,566
Training and development	-	-	-	-	-	-	-	-	-	(342)	2,791
Volunteer costs	-	-	-	-	-	24	-	-	-	5,200	5,456
CRB checks and ID badges	-	-	49	-	-	34	-	-	-	378	342
Rent and utilities	-	-	-	2,322	2,322	2,322	-	-	1,377	14,486	13,333
Venue hire	-	-	-	-	-	-	-	140	-	140	1,968
Subsistence	-	-	-	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-	-	2,888	3,667
Telephone	-	-	698	-	337	874	-	-	-	24,434	23,265
Computer costs	-	-	2,394	200	200	200	-	-	30	14,680	11,874
Post, postage and stationery	-	-	142	463	588	381	-	-	160	6,307	9,075
Membership subscriptions	-	-	-	-	-	-	-	-	-	10,651	2,612
Resources	-	396	38	35	41	118	-	-	-	7,985	11,843
Publicity & marketing	-	-	71	29	63	34	-	-	-	405	984
Utilities	-	-	-	-	-	-	-	-	-	8,424	17,802
Site management	-	-	-	-	-	-	-	-	-	915	1,988
Third party agreements	-	-	-	38	38	169	-	-	38	1,673	2,738
Day to day maintenance	-	-	-	65	65	65	-	-	-	2,332	2,821
Management fee	-	-	7,900	2,400	2,400	2,400	-	-	5,100	-	-
Other external SLA	-	-	-	-	-	-	-	-	-	-	-
Bank charge	-	-	-	-	-	-	-	-	-	67	93
Sundry expenses	-	-	59	30	31	103	-	-	61	2,297	2,356
Consultancy	-	-	-	-	-	-	-	-	-	-	2,145
Depreciation	-	-	-	-	-	-	-	-	-	238	278
	0	440	14,813	40,085	40,092	40,101	-	140	29,674	676,125	755,855

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 11689668)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

5. ANALYSIS OF TOTAL RESOURCES EXPENDED:
GOVERNANCE COSTS

	Year ended 31st March 2025 Total £	Year ended 31st March 2024 Total £
Trautees expenses	-	-
Legal	600	2,400
Audit fee	2,400	7,920
Accountancy	10,440	10,320
	13,440	10,320

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

4. STAFF COSTS

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

	Unrestricted Activities	Restricted Activities	2025 Total	2024 Total
	£	£	£	£
CAVS - Salaries	363,882	177,264	541,146	602,143
	<u>363,882</u>	<u>177,264</u>	<u>541,146</u>	<u>602,143</u>

No employees earned in excess of £60,000.

5. FUNDS OF THE CHARITY

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

6. STAFF NUMBERS

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

	2025	2024
Number of staff	<u>24</u>	<u>28</u>

7. TRUSTEES EXPENSES

No expenses were paid to the trustees this year.

8. TANGIBLE ASSETS

COST	Fixtures & Fittings	Computer Equipment	Total
At 01.04.24	17,541	14,074	31,615
Additions	-	-	-
At 31.03.25	<u>17,541</u>	<u>14,074</u>	<u>31,615</u>
DEPRECIATION			
At 01.04.24	15,959	14,074	30,033
Charge	238	-	238
At 31.03.25	<u>16,197</u>	<u>14,074</u>	<u>30,271</u>
NET BOOK VALUE			
At 31.03.24	<u>1,582</u>	<u>-</u>	<u>1,582</u>
At 31.03.25	<u>1,344</u>	<u>-</u>	<u>1,344</u>

9. DEBTORS

	2025	2024
Trade debtors	12,069	-
Prepayments and accrued income	3,120	6,312
	<u>15,189</u>	<u>6,312</u>

CASTLE POINT ASSOCIATION OF VOLUNTARY SERVICES LIMITED

(REGISTERED CHARITY NUMBER 1103968)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2025

10. GOVERNANCE COSTS

Governance costs includes payment to the auditors of £2,400 (2024: £2,400) for audit fees.

11. CREDITORS

	2025	2024
Trade creditors	17,836	18,995
Other creditors	9,702	9,157
Accruals	13,321	14,672
	<u>40,859</u>	<u>42,824</u>

12. 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 7.

13. 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.

14. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATION ACTIVITES

	2025	2024
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	(22,933)	(23,180)
Adjustments for:		
Depreciation	238	278
Fixed asset additions	-	-
Interest	-	-
Loss on sale of assets	-	-
Decrease/(Increase) in debtors	(8,877)	46,653
(Decrease)/Increase in creditors	(1,965)	(88,866)
	<u>(33,537)</u>	<u>(65,115)</u>

15. RELATED PARTY TRANSACTIONS

There were one transaction for related party amounting to £20 (2024 - £20).

MAYNARD HEADY LLP

CHARTERED ACCOUNTANTS

Matrix House
12 – 16 Lionel Road
Canvey Island
Essex SS8 9DE
Tel: (01268) 680702
Fax: (01268) 694326
Email: info@maynard-heady.co.uk
Website: www.maynard-heady.co.uk

Also at:
Maldon
Tel: (01621) 851592
Email: enquiries@maynard-heady.co.uk

The Trustees
Castle Point Association of Voluntary Services Limited
Castle Point Borough Council Offices
Thundersley
Benfleet
Essex
SS7 1TF

29th October 2025

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 2025.

(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*

A draft of our proposed letter of representation is attached.

(c) *Unadjusted misstatements*

These have been presented to you prior and discussed.

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

There are no expected modifications to the auditors' report.

(e) *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. An appendix to this letter contains details of actual and potential weaknesses identified during the course of our audit and our recommendations for improvements. It is not meant to be a full and accurate reflection of all weaknesses that may be present in your system.

In making our recommendations, we have considered the size of your company and the number of staff you employ. We shall be glad if you will let us know what steps have been taken in connection with the above.

BUSINESS STRATEGY CONSULTANTS
LICENSED PROBATE PRACTITIONERS
BUSINESS OUTSOURCED SOLUTIONS



REGISTERED AUDITORS
CHARTERED TAX ADVISERS
COMPANY SECRETARIAL

Maynard Heady LLP is a limited liability partnership registered in England and Wales with registered number OC341128. Its registered office and principal place of business is as above. Registered to carry on audit work in the UK, regulated for a range of investment business activities, and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales. A list of principals can be found at the above address.

MAYNARDHEADYLLP

(f) *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.

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

MAYNARDHEADYLLP

Castle Point Association of Voluntary Services Ltd Letter of Comment

Current Procedure/ Issues Arising	Possible Consequences	Suggested Improvement
Not disposing of old Fixed Assets	Overstating brought forward asset cost and depreciation.	As part of office move, dispose of all assets that are not transferred as part of the move.
Accrued income understated	Understating sales	Ensure all invoices post year end are reviewed and any invoice that relates to the period pre year end are accrued for.